



REPORT FIN-2015-035

TO: Mayor and Members of Council
FROM: Paul Creamer, Director of Finance/Treasurer
MEETING DATE: November 25, 2015
SUBJECT: 2016 Capital and Operating Budget Update

RECOMMENDATIONS

That Report FIN-2015-035 regarding the 2016 Capital and Operating Budget Update be received.

DISCUSSION

Purpose

The purpose of this report is to:

1. Provide Council an update on the items that were discussed at the September 30th Capital Budget meeting and the October 14th Operating budget meeting; and
2. Present Operating and Capital Budget changes that have occurred due to new and/or better information being available to staff.

Background

On September 30th Council received report FIN-2015-031- 2016 Proposed Budget. The following table was presented to Council to summarize the proposed Capital and Operating Budget.

| | 2015 Approved Budget | 2016 Proposed Budget | Tax Impact |
|-------------------------------|-------------------------------------|-------------------------------------|-----------------------|
| Capital Taxation Levy | \$729,270 | \$963,761 | 7.11% |
| Operating Taxation Levy | \$2,637,099 | \$2,609,766 | -0.83% |
| Total Municipal Taxation Levy | \$3,366,369 | \$3,573,527 | 6.28% |

Capital Budget Updates

| | 2015 Approved Budget | 2016 Proposed Budget | Tax Impact |
|--|-------------------------------------|-------------------------------------|-------------------|
| Capital Taxation Levy - September 25th | \$729,270 | \$963,761 | 7.11% |
| <i>Changes to Capital Program:</i> | | | |
| Computer Replacement Program | | \$12,600 | 0.38% |
| Badenoch Community Centre - Switching Projects | | \$2,500 | 0.08% |
| Capital Taxation Levy - Updated | \$729,270 | \$978,861 | 7.56% |

1. Items from Council Budget Meeting

The following items were discussed by Council at the September 25th Capital Budget meeting. Each item includes the discussion from Council as per the minutes, a staff update and the budget impacts.

1.1. Item - Nassagaweya Puslinch Townline

From Council Minutes – Councillor Bulmer inquired as to whether the Township had considered offering a lesser amount than the 50% request for the road repairs given that the Township has jurisdiction over 1.5 km of the 6 km of roadway. Don Creed, Director of Public Works and Parks indicated that the Township had previously provided 30% of the project or \$300,000 which was financed over 10 years by the Town of Milton. Mr. Creed indicated that the Township could inquire of Milton as to whether this arrangement could be made again on this project.

Staff Update – Staff is investigating and will provide an update once further information is known.

1.2. Item - Badenoch Community Centre

From Council Minutes - Council requested staff to switch the timing of the exterior wall repairs with the interior wall repairs.

Staff Update – The projects have been switched.

Budget Impact – \$2,500 increase. The exterior walls rehab program (\$10,000) is \$2,500 greater than the interior wall repairs (\$7,500).

1.3. Item Carroll Pond & Lesic-Jassal Municipal Drain

From Council Minutes - Council inquired as to whether the Township has a Maintenance Agreement with the County of Wellington and whether the Township

has inquired of the County of Wellington as to whether they wish to participate in the costs. Karen Landry, CAO/Clerk advised that the Township would making these inquires of the County of Wellington.

Staff Update – Karen Landry is investigating and will report back to Council.

1.4. Item – Parks Trail Development

From Council Minutes - Councillor Roth inquired as to whether the works associated with the trail development could be undertaken by Township Staff. Councillor Bulmer advised that Friends of Mill Creek may be interested in working with the Township through their Ranger Program. Councillor Bulmer requested that staff provide him with details of the scope of work and he could make inquiries at the next Friends of Mill Creek meeting regarding their interest.

Staff Update –GWS Ecological & Forestry Services Inc, the consultant designing the location of the trail, will be able to provide further scope of the project which will determine whether Township Staff or Friends of Mill Creek will be able to undertake the work.

1.5. Item - Video and Audio Recording of Council Meetings

From Council Minutes - Council requested staff to follow up on audio recordings of Council meetings versus audio and video recordings.

Staff Update – Karen Landry is currently researching the costs to provide audio recordings of council meetings. Further updates will be provided once more information is known.

2. Other Capital Budget Changes

In addition to the items discussed at Council there has been one additional change to the Capital Budget from what was presented to Council.

2.1. Computer Replacement Program

Staff Notes – the costs represent the costs for the computers and laptops that require replacement as per a 5-year replacement schedule.

Budget Impact - \$12,600 increase

Operating Budget Updates

| | 2015 Approved Budget | 2016 Proposed Budget | Tax Impact |
|--|-------------------------------------|-------------------------------------|-------------------|
| Operating Taxation Levy - October 5th | \$2,637,099 | \$2,609,766 | -0.83% |
| <i>Changes to Operating Program:</i> | | | |
| Proposed Cost of Living Adjustment - 1.2% | | \$23,000 | 0.70% |
| Fire - Budget Adjustments | | \$9,006 | 0.27% |
| Fire - Base Budget Increase | | \$18,240 | 0.55% |
| Legal Costs | | \$5,000 | 0.15% |
| Penalties - Property Taxes Adjustment | | (\$14,000) | -0.42% |
| Other Minor Adjustments | | \$560 | 0.02% |
| <i>Sub-total Changes to Operating Program:</i> | | \$41,806 | 1.27% |
| Operating Taxation Levy - Updated | \$2,637,099 | \$2,651,572 | 0.44% |

1. Items from Council Budget Meeting

The following items were discussed by Council at the October 14th Operating Budget meeting. Each item includes the discussion from Council as per the minutes, a staff update and the budget impacts.

1.1. Membership Subscriptions

From Council Minutes - Mayor Lever inquired as to how many Municipal World subscriptions the Township receives.

Staff Update – The Township receives two subscriptions, one is for the Mayor and one is for the CAO.

1.2. Benefits

From Council Minutes - Mayor Lever inquired as to whether the Township was considering following the County of Wellington’s decision to move from Manulife to Sunlife for employee benefits.

Staff Update – Mosey and Mosey marketed the Township’s benefit package to attempt to find a lower cost provider. Staff will be receiving the results of taking the Township’s benefit package to market before November 30th. Staff will provide an update to Council once more information has been received.

1.3. Conestoga College Student Placement

From Council Minutes - Councillor Stokley inquired as to whether the Township is considering a co-op placement from Conestoga Colleges’ Recreation Program.

Staff Update – Please refer to Report REC-2015-009 – Conestoga College Student Placement.

2. Other Operating Budget Changes

In addition to the items discussed at Council there have been additional changes to the Operating Budget from what was presented to Council.

2.1. Cost of Living Adjustment (COLA) - Proposed

Staff Update - Staff is recommending that going forward COLA be tied to the Consumer Price Index (CPI) for Ontario from August to August. CPI increased 1.2% from August 2014 to August 2015. Using this benchmark for COLA will allow an amount to be calculated and included in the budget in September of each year. The following table shows that many municipalities have not determined the COLA for 2016 but it also shows that many use CPI as a benchmark.

| Municipality | 2014 | 2015 | 2016 | How is COLA determined? |
|---------------------|--------------|--------------|------------------------------------|---|
| Blandford-Blenheim | 1.00% | 2.00% | 1.20% | Statistics Canada CPI |
| Centre Wellington | 1.60% | 1.75% | 1.90% | Negotiated a four year agreement with its Staff Association effective January 1, 2013. |
| Erin | 2.00% | 1.50% | n/a | Use County as a Guide and Statistics Canada CPI |
| Guelph-Eramosa | 1.00% | 2.00% | n/a | Historically has increased the payroll grid in accordance with the previous year third quarter CPI. |
| Mapleton | 2.50% | 2.50% | n/a | Statistics Canada CPI |
| Minto | 0.00% | 2.00% | n/a | Policy in place which states the grids move by the October CPI, however Council must approve this each year at budget time. |
| Mono | 1.30% | 2.00% | 2.0% - Proposed | Statistics Canada CPI |
| Wellesley | 1.50% | 2.00% | n/a | October CPI for Ontario |
| Wellington County | 2.00% | 2.00% | 2.0% - Approved at Committee Level | Human Resources Department takes part in salary surveys and has access to public sector and CUPE wage comparators. |
| Wellington North | 1.50% | 1.50% | n/a | Based on union negotiations and Statistics Canada CPI |
| Average | 1.44% | 1.93% | 1.78% | Only includes known figures |
| Puslinch | 1.00% | 2.00% | 1.20% | |

Budget Impact – \$23,000 increase

2.2. Adjustments to Fire Budget

- a) Hiring a Permanent Deputy Fire Chief - Council passed By-law 028/14 on April 02, 2014 for two (2) Temporary Deputy Fire Chiefs. The purpose of By-law 028/14 was to seek Council's approval to fill the vacant Deputy Fire Chief position with two (2) Temporary Deputy Fire Chiefs until the completion of the Master Fire Plan and the permanent Deputy Fire Chief Recruitment process. Now that the Fire Master Plan is complete a permanent Deputy Fire Chief will be hired.

It should be noted that the Temporary Deputy Fire Chiefs did not receive the Deputy Fire Chief rate of pay and did not commit the required 20 hours per week, leading to savings in the 2014 and 2015 operating budget.

The 2016 budget for the Deputy Fire Chief position is based on the 2013 Actuals in order to reflect the costs of the position prior to By-law 028/14 being enacted.

Budget Impact - \$23,618 increase (includes salaries and benefits)

- b) Reduction of Salaries and Wages to Reflect 2015 Actuals – a detailed analysis of the historic Fire and Rescue salaries and benefits was undertaken and it was determined that the budget should be reduced by \$8,101.

Budget Impact - \$8,101 decrease

- c) Motor Vehicle Emergency Responses Rate Increase – MTO provided a letter on October 26, 2015 that effective November 1, 2015, the remuneration rate for fire responses services on provincial highways increased from \$410 to \$450 per vehicle hour.

Budget Impact - \$6,511 decrease

Total Budget Impact of Fire Budget Adjustments - \$9,006 increase

- 2.3. Base Budget Increase - Increase the Hours of the Chief Fire Prevention Officer by Eight Hours per Week – see Attachment 1.

Budget Impact - \$18,240 increase

- 2.4. Legal Fees – the estimated legal fees for various items are projected to be \$5,000 higher.

Budget Impact - \$5,000 increase

- 2.5. Penalties – Property Taxes – the expected penalties for 2016 had been decreased to \$58,700 based on the year to date value as at June 30. This value has been increased to \$72,700 based the year to date value as at October 31.

Budget Impact - \$14,000 decrease

- 2.6. Other Minor Adjustments
- a) Increase in OMPF Funding - \$800
 - b) Decrease in Conservation Authorities Levy - \$700
 - c) Heritage Committee Training – \$1,000 (this is not an increase from the 2015 budget.)
 - d) Increase in Aggregate Levy due to increase in the 4-year average - \$790
 - e) Contract Services – increase to reflect more accurate cost projections for items such as required data back-up hardware improvements and Microsoft Office Licenses - \$2,000
 - f) Increase planning Overtime Costs to reflect departmental need - \$200

Budget Impact - \$560 increase

3. Tax Levy Required

The above changes to the Capital and Operating Budget results in an adjusted Tax Impact of 8.00%.

| | 2015 Approved Budget | 2016 Proposed Budget | Tax Impact |
|-------------------------------|-------------------------------------|-------------------------------------|-----------------------|
| Capital Taxation Levy | \$729,270 | \$978,861 | 7.56% |
| Operating Taxation Levy | \$2,637,099 | \$2,651,572 | 0.44% |
| Total Municipal Taxation Levy | \$3,366,369 | \$3,630,433 | 8.00% |

4. Building Department Budget Changes

The Building department is being reported on separately as this budget does not impact the tax levy. The following is a summary of the changes to the budget from the draft that was presented on September 25th.

- a) Increase projected Residential Building Permit revenue to reflect 2014 Actuals and 2015 Year to Date values - \$20,000
- b) Increase Mileage and Employee Travel/Meals - \$600
- c) Decrease in projected Legal Fees - \$9,100
- d) COLA - \$2,732

- e) Decrease transfer from Building Reserve to offset the increase in budgeted revenues - \$25,768

FINANCIAL IMPLICATIONS

The budget changes contained in this report result in an increase in the tax levy from 6.28% to 8.00%, a difference of 1.72%.

APPLICABLE LEGISLATION AND REQUIREMENTS

Municipal Act, 2001

ATTACHMENTS

1. Base Budget Increase – Fire
2. Updated Operating Summaries
3. Report FIN-2015-031 – 2016 Proposed Budget
4. Report FIN-2015-033 – Balances in Working Reserves and Reserve Funds (Preliminary)

TOWNSHIP OF PUSLINCH 2015 OPERATING BUDGET

2015 REQUESTED BASE BUDGET INCREASES

Department

FIRE

Priority

1

1 - Purpose of Expenditure

To increase the weekly hours of the Chief Fire Prevention Officer from sixteen (16) hours to twenty four (24 hours) per week (additional eight hours) in order to address the Master Fire Plan recommendations relating to fire prevention and public education and the need for increase enforcement of 41 additional fire code ticketable offences. The Master Fire Plan recommends that the part time Chief Fire Prevention Officer hours be increased from the current sixteen (16) hours per week to twenty four (24) hours per week.

2 - Need

The Chief Fire Prevention Officer will assist the Fire Chief in addressing the Master Fire Plan twelve (12) recommendations relating to fire prevention and life safety. Chief Fire Prevention Officers current workload indicates that the Fire and Rescue Services is not achieving the fire inspection frequency identified within standard operating guideline #8-102 and the proposed Master Fire Plan fire inspection goals and objectives. The Office of the Fire Marshal and Emergency Management (OFMEM) announced the filing of Ontario Regulation 52/15 on March 11, 2015. This regulation expanded the list of words and expressions (short form wording) set out in Column 1 of the schedule to add 41 Fire Code violations related to smoke alarms, carbon monoxide alarms, records, closures and fire extinguishers, to the 5 that were already in the list. The expansion of ticketable offences has increased the Chief Fire Prevention Officers workload.

3 - Benefit of the Investment

The Chief Fire Prevention Officer will:

- assist the Fire Chief in developing and implementing a detailed Master Fire Plan recommendation action plan and assist in updating and annual review of the Township Community Risk Profile;
- assist with developing, updating and annual monitoring of departmental policies, procedures and standards that guide and direct the activities within the Fire Prevention and Life Safety Division and ensure full compliance with legislative and regulatory requirements to reduce corporate liabilities and mitigate risk;
- allow the Township Fire and Rescue Services to perform Fire Code inspection services three days a week instead of two; and
- enhance the Township's life safety education activities and program cycle objectives and fire suppression capabilities during normal business hours.

4 - Risk Assessment

Status quo

5 - Financial Impact

One-time request for 2015 Budget only?

| |
|----|
| No |
|----|

Revenues Earned/Reserves Utilized

Balance in Reserves (as applicable)

| | Revenues | | Reserves | |
|--------------------------------|----------|------------|------------|------------|
| | | \$0 | N/A | N/A |
| Total Revenues/Reserves | | \$0 | \$0 | \$0 |

Expenses Incurred

| | | |
|--|---|------------------------|
| Various Wages and PT Benefit Accounts | Deputy Fire Chief Fire Prevention & Life Safety | \$18,240 |
| Total Expenses | | \$18,240 |
| Net Expense/(Revenue) | | <u>\$18,240</u> |

| | |
|--|-----|
| Furniture/Fixtures Required for new staff? | N/A |
| Computer Required for new staff? | N/A |
| Fleet Vehicle Required for new staff? | N/A |

2016 Corporate Operating

Updated Budget as at November 25th
Schedule B to Report FIN-2015-035

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|-----------------|-------------------------------|--------------|-------------|--------------------|-------------|---|
| REVENUES | | | | | | |
| 01-0017-7710 | Sale of Flags | 133 | 100 | 22 | 100 | \$44.25 (net of HST) per Township flag \$22.12 (net of HST) per Canadian flag |
| 01-0017-7770 | Other Revenues | 722 | 700 | 639 | 700 | Sale of snacks (pop, chips, chocolate bars, etc.) |
| 01-0017-2310 | Mun Tax Assistance | 17,278 | 15,680 | 11,041 | 16,096 | 13 ministry properties One property decreased in assessment due to a 357 and Post Roll Amendment Notice (PRAN) being issued in 2014. This resulted in a change in tax class (from Residential Full to Residential General with no school support) plus an exempt portion added which has resulted in a 2015 decrease |
| 01-0017-2320 | Host Kilmer (Service Ontario) | 19,089 | 22,270 | 22,333 | 22,333 | 2015 budget is higher than 2014 actual due to an increase in assessment for this property due to the supplemental billing. |
| 01-0017-2330 | Ontario Hydro | 12,147 | 12,147 | 12,147 | 12,147 | calculated by the acre |
| 01-0017-2340 | Greater Toronto Transit | 6,773 | 6,956 | 6,975 | 6,975 | |
| 01-0017-2350 | Public Works Canada | 1,830 | 1,997 | 904 | 904 | Previous year taxes outstanding due to ongoing legal matters. Decrease is related to the school board portion now being remitted to the school board. |
| 01-0017-2360 | Hydro One | - | - | - | 7,807 | Municipality retains education portion of any properties with the IH classification. |
| 01-0017-2400 | Grant Guelph Junction Railway | 15,990 | 5,330 | 5,330 | 5,330 | Received in 2014 PILs related to 2012, 2013, and 2014. |
| 01-0017-2500 | Puslinch Landfill | 3,411 | 3,411 | 3,351 | 3,351 | |
| 01-0017-2600 | City of Guelph | 22,845 | 24,859 | 24,417 | 24,417 | |
| 01-0017-2700 | University of Guelph | 1,183 | 1,289 | 1,292 | 1,292 | |
| 01-0017-2800 | CN Railway | 1,135 | 1,135 | 1,135 | 1,135 | calculated by the acre |
| 01-0017-2900 | CP Railway | 7,854 | 7,854 | 7,854 | 7,854 | calculated by the acre |
| 01-0017-5110 | OMPF | 402,700 | 404,600 | 404,600 | 405,400 | 2015 Allocation Notice |

2016 Corporate Operating

Updated Budget as at November 25th
Schedule B to Report FIN-2015-035

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|---|----------------------------|------------------|------------------|--------------------|------------------|---|
| 01-0015-5310 | Provincial Aggregate Levy | 213,037 | 214,164 | 215,182 | 212,810 | Average of previous years (2014 - \$213,037; 2013 - \$233,664; 2012 - \$189,358). This payment is received by the Ontario Aggregate Resources Corporation in September. |
| 01-0017-7510 | Penalties - Property Taxes | 81,960 | 80,563 | 60,603 | 72,700 | 2014 - \$81,960; 2013 - \$82,918; 2012 - \$78,784 |
| 01-0017-7520 | Interest - Tax Arrears | 112,700 | 107,793 | 81,195 | 101,900 | Below are the amounts of interest charged on tax arrears over the past 3 years excluding one significant balance: 2014 - \$112,700; 2013 - \$92,134; 2012 - \$100,785 |
| 01-0014-1220 | Supplemental Billings | 51,368 | 50,000 | 66,504 | 68,600 | 2014 - \$51,368; 2013 - \$90,848; 2012 - \$63,511 |
| 01-0017-7672 | Interest on General | 69,343 | 54,550 | 52,371 | 62,400 | 2014 - \$69,343; 2013 - \$71,844; 2012 - \$45,979 |
| 01-0017-7675 | Interest on Grading | 2,688 | 1,520 | 1,914 | - | Merged account to General bank account |
| 01-0017-7676 | Int. Education/County DC's | 167 | 169 | 79 | - | Merged account to General bank account |
| 01-0013-8110 | Surplus | 61,150 | - | - | - | In 2014 \$61,150 of surplus was used to fund various one-time items. However, in accordance with Council Resolution Number 2013-284 any budget surplus is to be allocated to the Township's working reserves for the purpose of meeting future liabilities. |
| | Totals | 1,105,503 | 1,017,086 | 979,890 | 1,034,251 | |
| | | | | | | |
| | | | | | | |
| CONTRIBUTION FROM WORKING RESERVES | | | | | | |
| 01-0013-3100 | Operating Carryforward | 23,488 | 139,662 | - | 169,662 | The Operating Carryforward working reserve balance includes \$139,662 from 2014 and prior. An additional \$30,000 was contributed in 2015 related to the known tax appeals. 2016 Budget relates to known tax appeals anticipated to be settled in 2016. |
| | Totals | 23,488 | 139,662 | - | 169,662 | |
| | | | | | | |

2016 Corporate Operating

Updated Budget as at November 25th
Schedule B to Report FIN-2015-035

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|---------------------|---------------------------------------|----------------|----------------|--------------------|----------------|--|
| EXPENDITURES | | | | | | |
| 01-0010-4501 | Taxes written off (Twp share only) | 49,851 | 213,984 | 23,903 | 256,954 | Known appeals - \$170K (see operating carryforward working reserve) + \$50K additional to budget for 2015 tax loss estimate for known appeals Write-offs (not including known write-offs) - 2014 - \$49,851; 2013 - \$25,939; 2012 - \$36,087 |
| 01-0010-4700 | Conservation Authorities Levy Payment | 143,414 | 154,266 | 133,008 | 158,300 | 1.) Halton Conservation Authority - \$21,875 (based on 2016 approved budget). - 5.6% increase 2.) Grand River Conservation Authority - \$124,033 (based on 2016 preliminary budget). - 2.5% increase 3.) Hamilton Conservation Authority - \$12,500 (based on 2016 preliminary budget). - approx 3% increase For 2016 Budget assuming an overall increase of 3% |
| | Totals | 193,265 | 368,250 | 156,911 | 415,254 | |

2016 Administration Operating

Updated Budget as at November 25th
Schedule B to Report FIN-2015-035

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|---|--|---------------|---------------|--------------------|---------------|---|
| REVENUES | | | | | | |
| 01-0015-1110 | Signature of Commissioner and FOI Requests | 170 | 160 | 490 | 500 | Signature of Commissioner - \$10 (net of HST)/document FOI Requests - Charged at the rate permitted per the legislation - \$5/request |
| 01-0015-1130 | Engineering and Environmental Fees Recovered | 2,038 | 2,000 | 17,188 | 7,000 | 2015 Actual includes recoveries obtained from GRCA not budgeted for related to Tier 3 peer review costs. 2016 budget is related to gravel pit monitoring report recoveries and recoveries from GRCA for tier 3 peer review costs. |
| 01-0015-1150 | Recoveries from Staff Events | 961 | 950 | - | 950 | Appreciation night recoveries |
| 01-0015-3738 | Other recoveries | 1,180 | - | - | - | 2014 Actual relates to mileage for Business Retention and Expansion Project recovered from the County of Wellington. |
| | Totals | 4,349 | 3,110 | 17,678 | 8,450 | |
| CONTRIBUTION FROM WORKING RESERVES | | | | | | |
| 01-0013-3100 | Operating Carryforward | - | - | - | 26,915 | See Report ADM-2015-010 which indicates that the additional funds required for the Legislative Assistant Position - 1 Year Contract be funded from the 2015 surplus funds from the insurance accounts. |
| 01-0013-3185 | Legal Contingency | 44,033 | 14,000 | 204 | 10,000 | 2014 Actual relates to legal costs for Cooks Mill Road, tax collection matters, etc. 2015 budget relates to potential unrecoverable legal matters of the Township. |
| 01-0013-3195 | Insurance Contingency | 16,674 | 10,000 | - | 10,000 | 2014 Actual relates to deductibles paid. |
| | Totals | 60,707 | 24,000 | 204 | 46,915 | |
| EXPENDITURES | | | | | | |

2016 Administration Operating

Updated Budget as at November 25th
Schedule B to Report FIN-2015-035

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|--------------|---|--------------|-------------|--------------------|-------------|--|
| 01-0010-4000 | FT Wages | 202,704 | 212,393 | 177,324 | 262,932 | CAO/Clerk 5% Building & 95% Admin Conversion of Legislative Assistant Position from PTE to FTE 1 Year Contract funded from the Operating Carryforward Working Reserve - Report ADM-2015-010 |
| 01-0010-4001 | PT Wages | 117,485 | 36,440 | 26,066 | 4,403 | Legislative Assistant above |
| 01-0010-4002 | OT Wages | - | - | - | 500 | |
| 01-0010-4100 | FT Benefits | 34,901 | 36,103 | 31,667 | 40,888 | EHT, OMERs, EI, CPP |
| 01-0010-4101 | PT Benefits | 5,528 | 3,199 | 1,764 | 387 | EHT, EI, CPP |
| 01-0010-4102 | Manulife Benefits | 32,569 | 21,181 | 17,824 | 30,336 | Last full marketing was in 2013. Claims are up significantly. 10.9% increase in 2015 versus 2.5% in 2006, 3.1% in 2007, 3.1% in 2008, 11.1% in 2009, 0% in 2010, 4.5% in 2011, 4.0% in 2012, -5.9% in 2013, 2.6% in 2014. Increase due to change of PTE position to FTE 1 year contract funded from the Operating Carryforward Working Reserve - Report ADM-2015-010. |
| 01-0010-4103 | WSIB | 4,587 | 5,777 | 4,990 | 6,223 | |
| 01-0010-4200 | Office Supplies & Equipment | 3,085 | 2,123 | 695 | 2,100 | |
| 01-0010-4204 | Water Protection | 112 | 120 | 99 | 120 | |
| 01-0010-4302 | Communication (phone, fax, intern) | 804 | 655 | 455 | 400 | Rogers (cell phone) - reduced rate in 2016 Purolator |
| 01-0010-4303 | Professional Fees - Legal | 66,077 | 28,600 | 6,660 | 27,100 | 2014 Actual also includes items funded from the legal contingency working reserve (\$44K) and the operating carry-forward working reserve (\$9K). |
| 01-0010-4305 | Professional Fees - Engineering & Environmental | 14,407 | 27,000 | 14,479 | 29,000 | Monitoring review reports of various gravel pits, Guelph Water Supply Master Plan, Tier 3, Waterloo Water Supply Master Plan. Additional amount budgeted for review of various development agreement files. |

2016 Administration Operating

Updated Budget as at November 25th
Schedule B to Report FIN-2015-035

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|--------------|----------------------------------|--------------|-------------|--------------------|-------------|---|
| 01-0010-4308 | Mileage | 3,244 | 500 | 467 | 500 | Based on 2015 actuals. As of 2015 Council is allocated in a separate cost centre. |
| 01-0010-4307 | Events and Other | 10,775 | 7,000 | 309 | 9,000 | 2014 one-time costs for: Bob Gordon and Donald Stewart retirement party; Council Inaugural, and Council photos 2016 Budget for: Appreciation Night, Volunteer of the Year, Senior of the Year, In Memory, Staff BBQ, International Plowing Match |
| 01-0010-4309 | Professional Development | 12,519 | 18,850 | 9,395 | 18,240 | Corporate Wide Training (70% Administration, 30% building) Performance Appraisal Training and/or other HR Training (2 sessions) CAO Training Management Training AMCTO Conference AMO Conference ROMA/OGRA Conference Water training Microsoft Office Training for Microsoft upgrade (3 days) |
| 01-0010-4311 | Membership and Subscription Fees | 5,338 | 8,510 | 8,490 | 8,685 | Association of Municipalities of Ontario Association of Municipal Clerks and Treasurers of Ontario (2) Ontario Good Roads Association Federation of Canadian Municipalities Municipal World Wellington County Clerks and Treasurers Ontario Municipal Administrators Association Human Resources Downloads Program |
| 01-0010-4312 | Employee Travel - Meals | 838 | 400 | 135 | 400 | Based on 2015 actuals. As of 2015 Council is allocated in a separate cost centre. |

2016 Administration Operating

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|--------------|---------------------------------------|----------------|----------------|--------------------|----------------|--|
| 01-0010-4313 | Employee Travel - Accom/Parking | 4,471 | 1,000 | 831 | 1,000 | AMCTO Conference, AMO, ROMA/OGRA, OMMA |
| 01-0010-4314 | Employee Travel - Air Fare | 488 | 500 | 374 | 500 | Based on 2015 actuals. As of 2015 Council is allocated in a separate cost centre. |
| 01-0010-4315 | Insurance | 46,902 | 41,739 | 18,152 | 45,262 | 2014 Actual includes deductibles expended and funded from the insurance contingency working reserve of \$17K. 2016 budget also includes deductibles estimated that are funded from the Insurance Contingency Working Reserve. See Report FIN-2015-017 regarding insurance change from September 1, 2015 to February 1, 2016. Premium increase of 2.8% in 2016. |
| 01-0010-4316 | Advertising | 2,650 | 2,850 | 2,288 | 2,350 | Corporate RFPs, Committee Appointments, Tree Legacy, Streetscaping, Aberfoyle Fall Fair, Santa Clause Parade, job vacancies, 2016 Plowing Match |
| 01-0010-4317 | Water Monitoring | 10,629 | 5,000 | 3,697 | 5,000 | Puslinch Ground Water Monitoring includes sampling and quarterly monitoring. No longer includes Carroll Pond water monitoring, see Capital Budget for Carroll Pond Sediment Survey and other expenditures related to Carroll Pond in future years. |
| 01-0010-4320 | Contract Services | 8,661 | 500 | - | 500 | 2015 Budget - ADM-2014-025 - Meeting investigator costs if retained |
| 01-0013-3185 | Legal Contingency Working Reserve | 5,000 | 5,000 | 5,000 | 5,000 | |
| 01-0013-3195 | Insurance Contingency Working Reserve | 5,000 | 5,000 | 5,000 | 5,000 | |
| | Totals | 598,774 | 470,441 | 336,163 | 505,825 | |

2016 Council Operating

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| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|---------------------|---------------------------------|--------------|----------------|--------------------|----------------|---|
| EXPENDITURES | | | | | | |
| 01-0180-4001 | PT Wages | - | 84,476 | 70,397 | 85,490 | |
| 01-0180-4101 | PT Benefits | - | 5,829 | 1,008 | 5,899 | EHT, CPP |
| 01-0180-4102 | Manulife Benefits | - | 20,415 | 17,399 | 21,436 | Last full marketing was in 2013. Claims are up significantly. 10.9% increase in 2015 versus 2.5% in 2006, 3.1% in 2007, 3.1% in 2008, 11.1% in 2009, 0% in 2010, 4.5% in 2011, 4.0% in 2012, -5.9% in 2013, 2.6% in 2014. |
| 01-0180-4200 | Office Supplies & Equipment | - | 75 | 122 | 150 | based on 2015 actuals |
| 01-0180-4308 | Mileage | - | 3,000 | 3,273 | 3,000 | based on 2015 actuals |
| 01-0180-4309 | Professional Development | - | 4,610 | 4,117 | 4,600 | ROMA/OGRA Conference AMO Conference Additional conferences |
| 01-0180-4311 | Membership Fees & Subscriptions | - | - | 91 | 200 | Municipal World Subscription |
| 01-0180-4312 | Employee Travel - Meals | - | 400 | 308 | 400 | based on 2015 actuals |
| 01-0180-4313 | Employee Travel - Accom/Parking | - | 5,000 | 4,556 | 6,000 | ROMA/OGRA conference AMO Conference Morrison By-pass Coalition |
| 01-0180-4314 | Employee Travel - Air Fare | - | 500 | - | 500 | As required |
| | Totals | - | 124,305 | 101,271 | 127,675 | |

2016 Elections Operating

Updated Budget as at November 25th
Schedule B to Report FIN-2015-035

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|---|--------------------------------------|---------------|---------------|--------------------|---------------|---|
| REVENUES | | | | | | |
| 01-0015-3737 | Election - Other Recoveries | 521 | - | - | - | |
| 01-0120-4307 | Nomination Fees | - | - | - | - | |
| | Totals | 521 | - | - | - | |
| CONTRIBUTION FROM WORKING RESERVES | | | | | | |
| 01-0013-3120 | Contibution from IT Hardware WR | 12,000 | - | - | - | |
| 01-0013-3130 | Contibution from IT Software WR | 10,000 | - | - | - | |
| | Totals | 22,000 | - | - | - | |
| EXPENDITURES | | | | | | |
| 01-0120-4001 | PT Wages | 4,175 | - | - | - | |
| 01-0120-4200 | Office Supplies & Equipment | 5,090 | - | - | - | |
| 01-0120-4208 | Signage | 46 | - | - | - | |
| 01-0120-4301 | Postage | 2,015 | - | - | - | |
| 01-0120-4302 | Communication (Phone, Fax, Internet) | 99 | - | - | - | |
| 01-0120-4304 | Professional Fees - Audit | - | 1,500 | - | - | |
| 01-0120-4309 | Professional Development | 833 | - | - | - | |
| 01-0120-4316 | Advertising | 7,097 | - | - | - | |
| 01-0120-4320 | Contract Services | 31,954 | - | 1,208 | 9,645 | 1.) Data Fix - Voter List Management - Annual Fee 2.) Dominion - Contract Extension - extension of 2014 pricing to the Township's 2018 election (for use of tabulator equipment). Payment of one-third of the 2014 contract price in 2016, 2017, and 2018. |
| 01-0013-3115 | Contibution to Elections WR | 9,000 | 14,000 | 14,000 | 4,355 | The Election Working Reserve has a balance of \$23,000 as of December 31, 2015. |
| | Totals | 60,309 | 15,500 | 15,208 | 14,000 | |

2016 Finance Operating

Updated Budget as at November 25th
Schedule B to Report FIN-2015-035

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|---------------------|--|---------------|---------------|--------------------|---------------|--|
| REVENUES | | | | | | |
| 01-0015-3120 | Tax Certificates | 5,400 | 5,400 | 5,880 | 6,000 | \$60 per certificate 2015 YTD - 76 issued; 2014 - 90 issued; 2013 - 98 issued; 2012 - 119 issued |
| 01-0015-1170 | NSF Fees | 800 | 800 | 520 | 800 | \$40 per NSF cheque |
| 01-0015-1180 | Invoice Administration Fee | 3,325 | 3,000 | 975 | - | Invoice Fee no longer applicable as per 2016 proposed User Fee By-law |
| 01-0015-1160 | Advertising, Legal, and Realtax Fees Recovered | 6,082 | 2,000 | 6,502 | 5,000 | Tax sale fees added to tax roll (5 tax sales budgeted for 2016). Offsetting expense is 01-0100-4316. |
| 01-0015-3739 | Other Recoveries | 7,080 | 2,000 | 1,150 | 1,000 | 2014 actual relates to WSIB audit refund and LAS refund for energy hedging program. 2016 Budget - LAS hedging program, WSIB rebate for low claim activity |
| 01-0017-7780 | Garbage bags | 11,618 | 11,000 | 8,030 | 11,000 | 2014 - \$11,618; 2013 - \$9,083; 2012 - \$9,007 |
| | Totals | 34,305 | 24,200 | 23,058 | 23,800 | |
| EXPENDITURES | | | | | | |
| 01-0100-4000 | FT Wages | 217,221 | 221,214 | 197,010 | 240,071 | Includes Director of Finance/Treasurer transition of 2.5 months. See Report ADM-2015-005. |
| 01-0100-4001 | PT Wages | | - | - | - | |
| 01-0100-4002 | OT Wages | | 500 | - | 500 | |
| 01-0100-4100 | FT Benefits | 37,744 | 38,333 | 36,883 | 41,600 | EHT, OMERs, EI, CPP |
| 01-0100-4101 | PT Benefits | - | - | - | - | |

2016 Finance Operating

Updated Budget as at November 25th
Schedule B to Report FIN-2015-035

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|--------------|--|--------------|-------------|--------------------|-------------|---|
| 01-0100-4102 | Manulife Benefits | 21,751 | 24,244 | 21,906 | 35,316 | Last full marketing was in 2013. Claims are up significantly. 10.9% increase in 2015 versus 2.5% in 2006, 3.1% in 2007, 3.1% in 2008, 11.1% in 2009, 0% in 2010, 4.5% in 2011, 4.0% in 2012, -5.9% in 2013, 2.6% in 2014. 2016 budget increase is due to manulife premiums paid for maternity leave of Director of Finance/Treasurer in accordance with Remuneration By-law. |
| 01-0100-4103 | WSIB Benefits | 4,737 | 6,019 | 5,742 | 6,558 | |
| 01-0100-4180 | Structural Audit | 2,586 | - | - | - | |
| 01-0100-4199 | Computer Software & Hardware Operational Upgrades/Support from IT Consultant | 4,169 | 3,000 | 5,693 | 3,000 | 2014 One-Time costs - ORC and PCC wireless internet installation, Adobe Acrobat Professional versions for staff for preparing accessible PDF documents, software installation on new laptop for new Council member. 2015 Actuals - Purchase of Keystone licenses for department heads and front desk for automation of receipts. Maintenance of wireless network hardware. |
| 01-0100-4200 | Office Supplies | 7,880 | 8,000 | 8,134 | 8,000 | Expense is based on actuals directly attributable to this department and to the office as a whole (such as paper purchases, etc.) which are allocated between Building (30%) and Finance (70%). |
| 01-0100-4201 | Hydro | 5,052 | 5,230 | 4,774 | 5,500 | 4.6% rate increase based on change in rates as of May 1, 2015 Allocated between Building (30%) and Finance (70%). |
| 01-0100-4202 | Heat | 2,231 | 2,260 | 1,568 | 2,260 | Natural gas hedge rate of 14.9 cents/m3 from November 2015 to October 31, 2016 based on discussions with Jason Hagan from AMO. |

2016 Finance Operating

Updated Budget as at November 25th
Schedule B to Report FIN-2015-035

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|--------------|--|--------------|-------------|--------------------|-------------|---|
| 01-0100-4216 | Kitchen Supplies and Equipment | 2,629 | 3,070 | 1,471 | 1,800 | 2014 one-time cost for fridge. 2015 includes garbage receptacle and small fridge for tested water. Corporate expenses allocated between Building (30%) and Finance (70%) |
| 01-0100-4222 | Outdoor Maintenance of Building | 235 | 1,500 | 741 | 1,000 | Window and Eavestrough cleaning (two times per year) 2015 actual includes signage at front of building (office hours) |
| 01-0100-4301 | Postage | 9,421 | 9,675 | 5,003 | 10,000 | Assumed a 3% increase |
| 01-0100-4304 | Professional Fees - Audit | 16,526 | 14,000 | 12,537 | 14,000 | Allocated between Finance (70%) and Building (30%) |
| 01-0100-4309 | Professional Development | 3,186 | 4,980 | 4,906 | 5,000 | MFOA, Management Training, Deputy Treasurer Courses, Taxation Administrator Courses |
| 01-0100-4215 | Cleaning, Maintenance, Building Supplies | 6,484 | 4,480 | 3,153 | 4,000 | 2014 One-Time non-recurring costs - electrical panel installation, new blower motor (for the furnace), insulation in Finance area wall Corporate expenses allocated between Building (30%) and Finance (70%) 2015 One-Time non-recurring costs - replace front entrance outdoor soffit lighting and add photocell control including sensor (Conservation and Energy Demand Management Plan Section 10). Replaced exterior HID lighting with LED technology. 2016 Budget - Carpet Steamcleaning of Municipal Office, purchase of supplies for building, drywall and painting of kitchen, septic costs |

2016 Finance Operating

Updated Budget as at November 25th
Schedule B to Report FIN-2015-035

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|--------------|--------------------------------------|--------------|-------------|--------------------|-------------|--|
| 01-0100-4302 | Communication (phone, fax, internet) | 6,392 | 4,600 | 3,904 | 4,600 | 2014 One-Time Costs with RKD web studios for website and new cell phones corporate wide Rogers (cell phone) Bell Canada (phone lines and fax) * 30% allocated to Building Sentex (internet) * 30% allocated to Building Purolator |
| 01-0100-4308 | Mileage | 472 | 680 | 281 | 500 | MFOA Conference, Toronto course |
| 01-0100-4311 | Membership and Subscription Fees | 2,268 | 2,070 | 1,956 | 3,065 | Municipal Employer Pension Center of Ontario MFOA 2016 Membership LAS annual subscription for EPT database CPA, CA membership dues (2) Municipal Information Network - (30% Building) |
| 01-0100-4312 | Employee Travel - Meals | 20 | 200 | 50 | 150 | Based on 2015 actuals for finance staff. |
| 01-0100-4313 | Employee Travel - Accomodations | 333 | 400 | 397 | 400 | Based on 2015 actuals for finance staff. |
| 01-0100-4320 | Contract Services | 59,457 | 51,620 | 34,281 | 52,000 | 30% Building and 70% Finance 2014 One-time costs - Hill and Knowlton fees for services, New Electric Panel due to results of BCA report (p. 3-13 of 3-19), RKD Web Hosting Fees no longer required. 2015 One-Time costs - Implementation of recommendations from Onserve for wireless connectivity issues (implementation of fibre ethernet over cable at Municipal office). 2016 One-Time costs - Data replacement and microsoft office licence purchases. |
| 01-0100-4322 | Emergency Management | 1,914 | 1,920 | 1,621 | 2,200 | Finance (70%), Building (30%) - Bell Canada monthly invoices |

2016 Finance Operating

Updated Budget as at November 25th
Schedule B to Report FIN-2015-035

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|--------------|---|--------------|-------------|--------------------|-------------|--|
| 01-0100-4316 | Advertising | 7,925 | 8,000 | 8,468 | 7,000 | Tax Sales - Notifications on Newspaper and Realtax Fees (added to tax roll) Tax Installment Due Dates - Interim Tax Installment Reminder - Final User Fees Public Meeting (70% finance, 30% building) Budget Advertisement (70% finance, 30% building) Grant Process 2015 Yearend Financial Statements/MPMP Report (70% finance, 30% building) RFP advertisements |
| 01-0100-4323 | Environmental Service - Garbage Bags | 15,175 | 11,000 | 3,322 | 11,000 | See account number 01-0017-7780 |
| 01-0100-4500 | Bank Service Charges | 1,523 | 2,625 | 1,630 | 1,600 | Additional 2015 Budget Amount is for the one-time costs for automating tax fees paid online or through telephone banking. Prior to 2015, we received these payments by fax and manually enter the information into our tax system. |
| 01-0100-4502 | Other written off (non collectible inv's) | 9 | - | - | - | Policy to be written for non-collectible invoices and then Township staff will determine what the amount should be for accounts receivable write-offs in the 2017 operating budget process. |
| 01-0100-4503 | Debt Interest Repayment | 24,219 | 19,405 | 10,948 | 14,274 | Obtained this amount from the debt continuity schedule. Maturity date of July 2, 2018 |

2016 Finance Operating

Updated Budget as at November 25th
Schedule B to Report FIN-2015-035

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|--------------|---------------------|----------------|----------------|--------------------|----------------|---|
| 01-0100-4600 | Community Grants | 32,925 | 32,575 | 32,625 | 32,575 | Aberfoyle Agricultural Society - \$3,000; Community Oriented Policing Centre - \$500; Friends of Mill Creek - Grand River - \$1,250; Kiwanis Music Festival of Guelph - \$100; Puslinch Lake Conservation Association - \$25,000; Sunrise Therapeutic Riding and Learning Centre - \$2,500; Wellington Farm and Home Safety Association - \$125; Wellington County Plowmen's Association - \$100 (1/2 page advertisement). |
| 01-0012-1200 | Principle Repayment | 101,000 | 106,000 | 106,000 | 110,000 | Obtained this amount from the debt continuity schedule. Maturity date of July 2, 2018 |
| | Totals | 595,484 | 587,601 | 515,003 | 617,970 | |

2016 Building Operating

Updated Budget as at November 25th
Schedule B to Report FIN-2015-035

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|-----------------|---|--------------|-------------|--------------------|-------------|--|
| REVENUES | | | | | | |
| 01-0015-1192 | Reproduction of Drawings Fees | 250 | 250 | 100 | 250 | \$50 flat fee |
| 01-0015-3742 | Other Recoveries | - | - | 3,000 | 500 | |
| 01-0017-7250 | Residential Building Permits | 227,692 | 200,000 | 259,325 | 220,000 | Minimum permit fee- \$153 Single family dwelling up to 2,421 sq. ft - \$1.43/sq. ft Single family dwelling over 2,421 sq. ft - \$1.89/sq. ft Interior renovations and finished basements - \$0.51/sq. ft Residential deck - \$153 flat fee Residential accessory buildings/attached garage - \$0.71/sq. ft Occupancy permit - \$153 flat fee |
| | Institutional, Commercial & Industrial Building Permits | 52,106 | 50,000 | 22,340 | 50,000 | Construction value up to \$3M - \$11/\$1,000 of construction value Construction value over \$3M - \$7.14/\$1,000 of construction value Occupancy permit - \$153 flat fee |
| | Farm Building Permits | - | 2,400 | 566 | 2,400 | \$0.27/sq. ft or \$300 minimum permit fee. |
| | Demolition Permit | 750 | 600 | 1,260 | 612 | \$153 flat fee |
| | Sign Permit | - | - | - | 255 | \$255 flat fee |
| | Sewage System Evaluation | - | - | - | 153 | \$153 flat fee |
| | Septic System Permit | 21,300 | 20,000 | 24,900 | 24,480 | Septic system - new - \$612 flat fee Septic system - alter, repair or extend existing system \$459 flat fee |
| 01-0017-7210 | Designated Structures Permit | 1,200 | 800 | 2,700 | 816 | \$408 flat fee |
| | Tent or Marquee Application Fee | 1,133 | 900 | 1,200 | 1,020 | \$255 flat fee - \$153 (building) and \$102 (fire) |
| | Deferral of Revocation of Permit | - | 300 | 300 | 306 | \$153 flat fee |
| | Reactivate Abandoned Permit | - | 150 | - | 153 | \$153 flat fee |
| | Transfer of Permit | - | - | - | - | \$153 flat fee |

2016 Building Operating

Updated Budget as at November 25th
Schedule B to Report FIN-2015-035

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|---|---|----------------|----------------|--------------------|----------------|---|
| 01-0017-7240 | Revision to a Permit | 4,500 | 3,000 | 5,250 | 3,060 | Before permit is issued - \$153 After permit is issued - \$306 |
| | Alternative Solution Application | 350 | 700 | - | 1,003 | Part 9 Residential Buildings - \$357 flat fee Part 3 and Part 9 Other than Residential Buildings - \$650 flat fee |
| | Re-Inspection/Partial Inspection Fees | - | - | - | 153 | Re-inspect works not ready - \$153 flat fee Re-inspect code violations/deficiencies - \$76 flat fee Partial Inspection - \$76 flat fee |
| | Conditional Permits | - | - | - | - | 20% of permit fee |
| 01-0017-7290 | Special Inspection Fee | 500 | 300 | 900 | 510 | \$102 flat fee |
| | Totals | 309,781 | 279,400 | 321,841 | 305,671 | |
| CONTRIBUTION FROM WORKING RESERVES | | | | | | |
| 01-0013-3150 | Contribution from Building Reserve Fund | 18,897 | 84,248 | - | 62,223 | 2016 budget is the difference between expenditures and revenues in the Building department. |
| | Totals | 18,897 | 84,248 | - | 62,223 | |
| EXPENDITURES | | | | | | |
| 01-0020-4000 | FT Wages | 165,596 | 182,932 | 152,671 | 193,616 | Chief Building Official Development Coordinator - Building and Planning & Development Building & By-law Services Coordinator - Building and By-law Building & Enforcement Inspector Officer - Building and By-law CAO/Clerk - Building and Administration |
| 01-0020-4001 | PT Wages | 2,144 | 2,200 | 1,302 | 1,761 | Cleaning Wages |
| 01-0020-4002 | OT Wages | - | 1,200 | 240 | - | |
| 01-0020-4100 | FT Benefits | 29,975 | 32,018 | 27,943 | 33,645 | EHT, OMERs, EI, CPP |
| 01-0020-4101 | PT Benefits | 43 | 193 | 71 | 155 | EHT, EI, CPP |

2016 Building Operating

Updated Budget as at November 25th
Schedule B to Report FIN-2015-035

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|--------------|------------------------------|--------------|-------------|--------------------|-------------|---|
| 01-0020-4102 | Manulife Benefits | 17,728 | 21,065 | 18,074 | 22,862 | Last full marketing was in 2013. Claims are up significantly. 10.9% increase in 2015 versus 2.5% in 2006, 3.1% in 2007, 3.1% in 2008, 11.1% in 2009, 0% in 2010, 4.5% in 2011, 4.0% in 2012, -5.9% in 2013, 2.6% in 2014. |
| 01-0020-4103 | WSIB | 3,761 | 5,366 | 4,840 | 5,416 | |
| 01-0020-4180 | Structural Audit | 1,108 | - | - | - | |
| 01-0020-4199 | Computer Software & Hardware | 875 | 1,000 | 1,505 | 1,000 | Building (30%) and Finance (70%) |
| 01-0020-4200 | Office Supplies | 6,780 | 6,781 | 5,874 | 4,480 | Expense is based on actuals directly attributable to this department and to the office as a whole (such as paper purchases, etc.) Non-recurring 2015 item - laptop for CBO. |
| 01-0020-4201 | Hydro | 2,137 | 2,215 | 2,079 | 2,400 | 4.6% rate increase based on change in rates as of May 1, 2015. Allocated between Building (30%) and Finance (70%). |
| 01-0020-4202 | Heat | 1,394 | 1,410 | 1,180 | 1,410 | Natural gas hedge rate of 14.9 cents/m3 from November 2015 to October 31, 2016 based on discussions with Jason Hagan from AMO. |
| 01-0020-4203 | Fuel | 7,995 | 8,155 | - | 8,155 | 2013 actual - \$7,436 |
| 01-0020-4204 | Water Protection | 48 | 48 | 52 | 100 | Building (30%) and Finance (70%) |
| 01-0020-4208 | Signage | 73 | 100 | - | 100 | |

2016 Building Operating

Updated Budget as at November 25th
Schedule B to Report FIN-2015-035

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|--------------|-------------------------------------|--------------|-------------|--------------------|-------------|---|
| 01-0020-4215 | Cleaning, Maint & supplies for Bldg | 2,337 | 1,860 | 1,598 | 1,500 | 2014 One-Time non-recurring costs - electrical panel installation, new blower motor (for the furnace), insulation in Finance area wall Corporate expenses allocated between Building (30%) and Finance (70%) 2015 One-Time non-recurring costs - replace front entrance outdoor soffit lighting and add photocell control including sensor (Conservation and Energy Demand Management Plan Section 10). Replaced exterior HID lighting with LED technology. 2016 Budget - Carpet Steamcleaning of Municipal Office, purchase of supplies for building, drywall and painting of kitchen, septic costs |
| 01-0020-4216 | Kitchen Supplies and Equipment | 1,128 | 1,890 | 689 | 1,000 | 2014 one-time cost for fridge. 2015 includes garbage receptacle and small fridge for water testing. Corporate expenses allocated between Building (30%) and Finance (70%) |
| 01-0020-4220 | Vehicle Maintenance | 726 | 1,900 | 3,544 | 1,900 | In 2014, the Ford Escape was utilized less due to the hiring of the Building Enforcement Inspector Officer later in 2014. In 2015, it is expected that both vehicles will be utilized for the full year. The increase in this line item also relates to the replacement of tires on the CBO's pick-up truck. |
| 01-0020-4222 | Outdoor Maintenance of Building | 101 | 300 | 317 | 300 | Window and Eavestrough cleaning (budgeted at 2 times per year) |
| 01-0020-4301 | Postage | 4,037 | 4,150 | - | 4,275 | Assumed a 3% increase |

2016 Building Operating

Updated Budget as at November 25th
Schedule B to Report FIN-2015-035

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|--------------|-----------------------------------|--------------|-------------|--------------------|-------------|--|
| 01-0020-4302 | Communication(phone, fax, intern) | 4,486 | 4,100 | 2,270 | 4,100 | 2014 One-Time Costs with RKD web studios for website and new cell phones corporate wide Rogers (cell phone) Bell Canada (phone lines and fax) * 30% allocated to Building Sentex (internet) * 30% allocated to Building Purolator |
| 01-0020-4303 | Professional Fees-Legal | 13,066 | 20,900 | 2,856 | 5,900 | |
| 01-0020-4304 | Professional Fees - Audit | 7,083 | 6,000 | 5,373 | 6,000 | Building (30%) and Finance (70%) |
| 01-0020-4305 | Professional Fees - Engineering | 1,298 | 2,000 | 539 | 2,000 | GM BluePlan, RSM Building Consultants (Alternative Solution Applications for Part 3 and Part 9 Other than Residential Buildings. |
| 01-0020-4308 | Mileage | 63 | 100 | 585 | 250 | 407 ETR charges |
| 01-0020-4309 | Professional Development | 6,396 | 7,935 | 7,005 | 12,190 | Corporate Wide Training (70% Administration, 30% building) Performance Appraisal Training and/or other HR Training (2 sessions) Microsoft Office Training for Microsoft upgrade (3 days) Directly attributable to Building: OOWA Conference Ontario Building Officials Association Conference MLEOA OAPSO Technical (2) Inspection/Update (2) Exam (2) Management Training (Schulich) |

2016 Building Operating

Updated Budget as at November 25th
Schedule B to Report FIN-2015-035

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|--------------|----------------------------------|--------------|-------------|--------------------|-------------|---|
| 01-0020-4311 | Membership and Subscription Fees | 1,022 | 3,060 | 2,683 | 2,810 | Municipal Law Enforcement Officers' Association (1) Ontario Building Officials Association (2) Ontario Building Officials Association Wellington-Waterloo and District Chapter (2) Ontario Onsite Waste Water Association Membership Ontario Building Code Binder and Amendment The Ontario Association of Certified Engineering Technicians and Technologists (1) Ministry of Municipal Affairs and Housing - Annual Registration as an Inspector Municipal Information Network ; Human Resources Downloads Program - (Finance and Building allocation) |
| 01-0020-4312 | Employee Travel - Meals | 239 | 500 | 876 | 1,000 | |
| 01-0020-4313 | Employee Travel - Accomodations | 1,318 | 2,900 | 2,343 | 2,900 | Ontario Building Officials Association Conference - Ontario Building Officials Association Plumbing all Buildings - 2012 (Adam) HRA1 Courses (3) |
| 01-0020-4315 | Insurance | 15,278 | 16,045 | 9,616 | 18,376 | See Report FIN-2015-017 regarding insurance change from September 1, 2015 to February 1, 2016. Premium increase of 2.8% in 2016. |
| 01-0020-4316 | Advertising | 1,363 | 750 | 130 | 750 | Allocated between Finance (70%) and Building (30%) User Fees Public Meeting, Budget Advertisement, 2014 Yearend Financial Statements/MPMP Report, corporate RFP advertisements Directly attributable to Building: Building By-law Notices |
| 01-0020-4318 | Vehicle Plates | 272 | 283 | - | 283 | based on new rates effective December 1, 2014 |
| 01-0020-4320 | Contract Services | 26,298 | 22,120 | 17,838 | 25,000 | Allocated between Finance (70%) and Building (30%) |
| 01-0020-4321 | Clothing, Safety Allowance | 1,044 | 700 | 422 | 700 | Gloves, safety vests, workboots, hardhats, jackets |

2016 Building Operating

Updated Budget as at November 25th
Schedule B to Report FIN-2015-035

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|---------------|-------------------------------------|----------------|----------------|--------------------|----------------|--|
| 01-0020-4322 | Emergency Management | 813 | 815 | 695 | 960 | Allocated between Finance (70%) and Building (30%) |
| 01-0020-4500 | Service Charges | 652 | 655 | 488 | 600 | Allocated between Finance (70%) and Building (30%) |
| 01-0013-3150 | Contribution to Building Surplus RF | - | - | - | - | The Building Code Act requires that the total amount of Building Permit fees meets the total costs for the municipality to administer and enforce the Building Code Act and Regulations. |
| Totals | | 328,677 | 363,648 | 275,699 | 367,894 | |

2016 Source Water Operating

Updated Budget as at November 25th
Schedule B to Report FIN-2015-035

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|---|---|---------------|---------------|--------------------|---------------|---|
| REVENUES | | | | | | |
| 01-0015-5270 | Source Protection Municipal Implementation Fund | 27,740 | 15,000 | 15,000 | 17,260 | Another \$17,260 to be provided upon completion of the final report to the Ministry. All funds must be expended by December 5, 2016. |
| | Totals | 27,740 | 15,000 | 15,000 | 17,260 | |
| CONTRIBUTION FROM WORKING RESERVES | | | | | | |
| 01-0013-3100 | Operating Carryforward | - | 24,215 | - | 31,472 | 2015 Budget - Source Protection funds received from MOE in 2014 to be spent in 2015 and 2016. |
| | Totals | - | 24,215 | - | 31,472 | |
| EXPENDITURES | | | | | | |
| 01-0160-4000 | FT Wages/Benefits | 2,798 | 12,202 | - | 22,732 | For staff time for meetings and work related to Source Protection |
| 01-0160-4207 | Public Education Costs | 728 | 9,272 | 7,742 | - | Education and Outreach |
| 01-0160-4305 | Professional Fees | - | 17,740 | - | 26,000 | Updating of Zoning By-laws Creation of Business Processes for application review and threat verification work Septic Inspections |
| 01-0013-3100 | Contribution to Operating Carryforward | 24,215 | - | - | - | Any unused funds should be contributed to an operating carryforward working reserve to be spent in 2016. As per the Agreement for the Source Protection Municipal Implementation Fund with the Ministry of Environment and Climate Change, all funds must be spent by December 5, 2016. |
| | Totals | 27,741 | 39,215 | 7,742 | 48,732 | |

2016 Planning Operating

Updated Budget as at November 25th
Schedule B to Report FIN-2015-035

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|-----------------|--|--------------|-------------|--------------------|-------------|---|
| REVENUES | | | | | | |
| 01-0015-1190 | Engineering, Environmental, and Legal Fees Recovered | 44,726 | 37,000 | 39,499 | 25,000 | County planner and engineering and environmental consultant fees specific to a development application Engineering Consultants attendance at Development Review meetings are not recoverable. Legal - Recoveries for Site Plan and Subdivision Agreements. Amount budgeted in 2016 is less than 2015 due to the revised flat fee structure for zoning by-law amendment applications. |
| 01-0015-1191 | Advertising Fees Recovered | 853 | 3,000 | 701 | 1,000 | Notices of Public Meetings and Notices of Complete Applications |
| 01-0015-1200 | Minor Variance Application | 6,500 | 5,500 | 7,800 | 9,282 | 2016 - \$663 administration fee; 2015 - 8 YTD ; 2014 - 11; 2013 - 12 ; 2012 - 8 |
| 01-0015-1205 | Agreements | - | - | - | - | Other Planning and Development Agreements - \$500 administration fee ; Plan of Subdivision or Condominium Agreement - \$750 administration fee |
| 01-0015-1210 | Part Lot Control Exemption By-law | - | - | - | - | 2016 - \$550 administration fee |
| 01-0015-1220 | Site Plan Control | 4,000 | 6,000 | 10,000 | 8,160 | 2016 - \$2,040 administration fee ; 2015 - 2 YTD; 2014 - 2; 2013 - 4 ; 2012 - 3 |
| 01-0015-1225 | Consent Review and Clearance | - | - | - | 7,500 | 5 per month at \$125 flat fee |
| 01-0015-1230 | Zoning By-law Amendment | 14,000 | 10,000 | 12,000 | 22,000 | 2015 - 6 YTD; 2014 - 7; 2013 - 7 ; 2012 - 6 2016 Fee - Standard Zoning By-law Amendment Fee - \$11,200 (1 budgeted) 2016 Fee - Minor Zoning By-law Amendment Fee - \$3,600 (3 budgeted) |
| 01-0015-1235 | Telecommunication Tower Proposals | - | - | - | 500 | \$500 flat fee |
| 01-0015-1240 | Zoning By-law Amendment - Aggregate | - | - | 7,500 | - | \$15,000 administration fee |

2016 Planning Operating

Updated Budget as at November 25th
Schedule B to Report FIN-2015-035

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|---------------------|------------------------------------|---------------|---------------|--------------------|----------------|--|
| 01-0015-3240 | Zoning Compliance Letter | 1,935 | 2,000 | 1,725 | 2,000 | 2016 - \$75/letter; 2015 - 17 YTD; 2014 - 26; 2013 - 31 letters issued |
| 01-0017-7760 | Zoning By-law #19/85 | - | - | - | - | \$40/copy |
| 01-0015-4100 | BR+E Municipal Implementation Fund | 25,000 | 12,500 | 35,000 | 25,000 | Township is eligible to obtain \$25,000 per year for the BR+E Municipal Implementation Fund from the County of Wellington. 2014 actual relates to monies received for the CIP RFP, reports to Council on first steps, funding applications for the CIP, etc. 2015 actual relates to \$12,500 to fund staff time on the CIP project and other Economic Development initiatives. The remaining \$12,500 to fund the consulting costs associated with the CIP (see 2015 Capital Budget). The 2016 budget amount of \$10,000 is for the staff time associated with the implementation of the recommendations of the CIP as discussed in Report ADM-2015-009. The additional \$15,000 is for the CIP grant program. |
| | Totals | 97,014 | 76,000 | 114,225 | 100,442 | |
| EXPENDITURES | | | | | | |
| 01-0130-4000 | FT Wages | 43,417 | 48,605 | 40,405 | 55,734 | Development Coordinator - Building and Planning |
| 01-0130-4002 | OT Wages | - | 600 | 721 | 800 | |
| 01-0130-4100 | FT Benefits | 6,010 | 8,498 | 7,517 | 9,719 | EHT, OMERs, EI, CPP |
| 01-0130-4102 | Manulife Benefits | 3,249 | 5,763 | 4,836 | 6,974 | Last full marketing was in 2013. Claims are up significantly. 10.9% increase in 2015 versus 2.5% in 2006, 3.1% in 2007, 3.1% in 2008, 11.1% in 2009, 0% in 2010, 4.5% in 2011, 4.0% in 2012, -5.9% in 2013, 2.6% in 2014. |
| 01-0130-4103 | WSIB | 720 | 1,417 | 1,210 | 1,605 | |
| 01-0130-4200 | Office Supplies | 266 | 250 | 176 | 100 | |
| 01-0130-4208 | Signage | - | 250 | 21 | 100 | Minor Variance Signage |

2016 Planning Operating

Updated Budget as at November 25th
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| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|--------------|---|--------------|-------------|--------------------|-------------|--|
| 01-0130-4215 | Cleaning, Maintenance & Supplies for Building | 4 | - | - | - | |
| 01-0130-4302 | Communication (phone, fax, Internet) | 15 | 25 | 130 | 50 | Purolator |
| 01-0130-4303 | Professional Fees - Legal | 2,991 | 5,000 | 7,983 | 15,000 | |
| 01-0130-4305 | Professional Fees - Engineering & Environmental | 43,886 | 45,000 | 43,808 | 45,000 | |
| 01-0130-4308 | Mileage | - | 250 | 302 | 250 | For upcoming professional development courses |
| 01-0130-4309 | Professional Development | - | 3,000 | 2,912 | 200 | 2015 actual includes Advanced Project Monitoring and Control and Project Management Applied Tools and Techniques funded from County of Wellington Grant for the project management components of the CIP project. 2016 Budget - Ontario Association of Committee of Adjustment Conference |
| 01-0130-4311 | Membership and Subscription Fees | - | 450 | 120 | 120 | Ontario Association of Committee of Adjustment (OACA) |
| 01-0130-4312 | Employee Travel - Meals | - | 100 | - | 100 | For upcoming professional development courses |
| 01-0130-4313 | Employee Travel - Accomodations | - | 350 | - | 350 | |
| 01-0130-4316 | Advertising | 3,616 | 4,000 | 4,426 | 4,000 | Notices of Public Meetings and Notices of Complete Applications, Zoning By-law Amendment (RFPs and notices of public meetings, etc.) |
| 01-0130-4317 | Professional Fees - Water Monitoring | 2,766 | 2,205 | 336 | 2,205 | Mini Lakes Sewage Treatment System Quarterly and Annual Reporting. A total of 5 reports are reviewed per year and the reviews fall within the range of \$300 to \$500 per report. 2015 - \$336 YTD; 2014 - \$2,766; 2013 - 1,383; 2012 - 2,467 |

2016 Planning Operating

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| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|--------------|-------------------|----------------|----------------|--------------------|----------------|---|
| 01-0130-4320 | Contract Services | 3,051 | 3,500 | 570 | 3,500 | County Planner Professional Services Fees 2015 YTD - \$570; 2014 - \$3,051; 2013 - \$2,601 |
| 01-0130-4600 | CIP Grants | - | - | - | 15,000 | CIP Grant Program |
| | Totals | 109,991 | 129,264 | 115,473 | 160,807 | |

2016 By-law Operating

Updated Budget as at November 25th
Schedule B to Report FIN-2015-035

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|-----------------|---|--------------|-------------|--------------------|-------------|--|
| REVENUES | | | | | | |
| 01-0015-1000 | Lottery Licences | 451 | 200 | 476 | 450 | Lottery Licences - 3% of the prize's value 2014 - 10 ; 2013 - 6 ; 2012 - 7 |
| 01-0015-1250 | Mobile Food Service | - | - | - | - | Operator - \$100 per license Owner - \$200 per license Fee is not applicable at this time. |
| 01-0015-1255 | Grading Fee - Pools | - | - | - | 3,000 | 2016 - \$600 flat fee (pool grading deposits received in previous years - 2015 - 5 YTD; 2014 - 7; 2013 - 9; 2012 - 2) |
| 01-0015-1215 | Grading Fee - Dwellings | - | - | - | 40,000 | 2016 - \$2,000 flat fee * 20 (any new dwellings - Township wide) grading deposits received in previous years (only applied to subdivisions) - 2015 - 9 YTD; 2014 - 10; 2013 - 9; 2012 - 10) |
| 01-0015-1260 | Fence Viewer's Application | - | - | - | - | \$300 per application |
| 01-0015-1270 | Engineering, Environmental and Legal Fees Recovered | 11,170 | 10,000 | 10,420 | 5,000 | Site alteration application recoverables. The decrease in recoveries relates to the fact that the grading fee for pools and dwellings is a flat fee in 2016. There are deposits remaining from 2015 and prior which will be subject to the previous method of revenue recognition. |
| 01-0015-1280 | Site Alteration Agreement | 2,324 | 2,000 | 3,090 | 500 | Site Alteration Permit Application Administration Fee - \$1,800 plus \$75 per hectare Site Alteration Permit Service Fee - \$0.06 per tonne of fill |
| 01-0015-3744 | Other Recoveries | - | - | 275 | - | |
| 01-0015-5240 | Ontario Wildlife Damage Compensation | 30 | 1,500 | 1,089 | 1,500 | Based on number of livestock kills |
| 01-0017-7220 | Dog Tags and Kennel Licences | 10,583 | 12,000 | 11,425 | 12,000 | \$25 dog tags and \$179 kennel licences |
| 01-0017-7230 | Municipal addressing signs | 1,040 | 800 | 1,200 | 1,000 | \$40 flat fee |

2016 By-law Operating

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| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|---------------------|---------------------------------|---------------|---------------|--------------------|---------------|---|
| 01-0017-7270 | Septic Compliance Letter | 825 | 1,000 | 675 | 750 | 2016 - \$75 flat fee ; 2015 - 6 YTD; 2014 - 10 issued ; 2013 - 19 issued |
| 01-0017-7280 | Special Occasion Permit Letters | - | 150 | 100 | 150 | \$75 flat fee |
| | Pool Enclosure Permit | 6,335 | 2,800 | 4,200 | 2,856 | \$357 per permit |
| | Inspection Permit - LCBO | 400 | 200 | - | 204 | \$102 flat fee |
| 01-0017-7410 | Guelph Humane Society Fees | 1,756 | 1,800 | 1,454 | 1,836 | Guelph Humane Society receipts (includes board fees and fines) |
| | Totals | 34,914 | 32,450 | 34,404 | 69,246 | |
| EXPENDITURES | | | | | | |
| 01-0140-4000 | FT Wages | 12,711 | 26,857 | 22,667 | 24,972 | Building & By-law Services Coordinator Building & Enforcement Inspector Officer |
| 01-0140-4001 | Per Diems | 1,792 | 2,000 | 1,643 | 2,000 | Dog Control Officer @ \$96.33/call Poundkeeper @ \$96.33/call Fenceviewer @ \$96.33/call (for any given call, 3 fenceviewers would be required) Livestock Valuer @ 96.33/call |
| 01-0140-4002 | OT Wages | - | - | - | - | |
| 01-0140-4100 | FT Benefits | 2,391 | 4,789 | 4,092 | 4,395 | EHT, OMERs, EI, CPP |
| 01-0140-4101 | PT Benefits | 105 | - | - | - | EI, CPP |
| 01-0140-4102 | Manulife Benefits | 1,598 | 3,595 | 3,063 | 3,464 | Last full marketing was in 2013. Claims are up significantly. 10.9% increase in 2015 versus 2.5% in 2006, 3.1% in 2007, 3.1% in 2008, 11.1% in 2009, 0% in 2010, 4.5% in 2011, 4.0% in 2012, -5.9% in 2013, 2.6% in 2014. |
| 01-0140-4103 | WSIB | 300 | 773 | 662 | 719 | |
| 01-0140-4200 | Office Supplies | - | 250 | 1 | 250 | |
| 01-0140-4208 | Signage | 1,241 | 1,300 | 865 | 1,300 | Per signage By-law - 911 Signs |
| 01-0140-4303 | Professional Fees - Legal | 11,160 | 15,000 | 50,210 | 24,500 | |

2016 By-law Operating

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Schedule B to Report FIN-2015-035

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|--------------|---|---------------|---------------|--------------------|----------------|---|
| 01-0140-4305 | Professional Fees - Engineering & Environmental | 19,218 | 17,750 | 21,952 | 45,900 | Site Alteration Applications, Site Alteration By-law Review, grading review on new dwellings (estimate of 20 new dwellings), grading review on pool enclosure permits (estimate of 5) |
| 01-0140-4308 | Mileage | 405 | 450 | 434 | 500 | Dog Control Officer and Livestock valuer mileage costs |
| 01-0140-4309 | Professional Development | 15 | 1,200 | - | 1,200 | Ontario Association of Property Standards Officers Foundations Course |
| 01-0140-4311 | Membership and Subscription Fees | 99 | 620 | 180 | 250 | Municipal Law Enforcement Officers' Association (1) Ontario Association of Property Standards Officers - Corporate Membership |
| 01-0140-4312 | Employee Travel - Meals | - | 50 | - | 50 | |
| 01-0140-4313 | Employee Travel - Accomodations | - | 250 | - | 250 | |
| 01-0140-4316 | Advertising | 678 | 1,000 | - | 1,000 | Dog Tag Renewals Advertising for Public Meetings for Regulatory By-laws |
| 01-0140-4319 | Permits | 180 | 200 | 207 | 200 | costs of purchasing dog tags from supplier. |
| 01-0140-4320 | Contract Services | 4,598 | 4,840 | 3,127 | 5,000 | Guelph Humane Society Contract - 2% increase assumed Base Contract - \$2,300 bi-annually * 2 = \$4,600 Additional Fee for Dogs Over Contract Limit of 4 per month - 120 bi-annually * 2 = \$240 |
| 01-0140-4324 | Livestock Loss | 950 | 2,000 | 1,059 | 2,000 | 2014 actual - \$950; 2013 actual - \$0; 2012 actual - \$473 |
| | Totals | 57,441 | 82,925 | 110,162 | 117,950 | |

2016 Public Works Operating

Updated Budget as at November 25th
Schedule B to Report FIN-2015-035

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|---|--|--------------|---------------|--------------------|---------------|--|
| REVENUES | | | | | | |
| 01-0015-1290 | Oversize-Overweight Load Permits | - | - | - | - | \$400/year \$100/trip |
| 01-0015-3310 | Entrance Permit | 2,475 | 2,250 | 2,925 | 2,300 | 2016 - \$230 flat fee; 2015 - 11 YTD ; 2014 - 11; 2013 - 14; 2012 - 21 |
| 01-0015-3740 | Roads Other Recoveries | 1,420 | 780 | 999 | 1,000 | Tender Fees: \$40 per tender package obtained, cemetery recovery for work of Public Works staff. |
| 01-0015-2000 | Third Party Cost Recovery | - | - | - | - | actual costs incurred |
| 01-0015-2100 | Third Party Cost Recovery Administration Fee | - | - | - | - | \$100/invoice |
| | Totals | 3,895 | 3,030 | 3,924 | 3,300 | |
| CONTRIBUTION FROM WORKING RESERVES | | | | | | |
| 01-0013-3170 | Public Works Replacement and Restoration of Aging Infrastructure Working Reserve | - | 85,000 | - | 10,000 | See account number 01-0030-4210 Railway Maintenance where staff budget for one potential maintenance activity (\$5,000) and account number 01-0030-4224 Sidewalk Repairs where staff budget for potential maintenance activities (\$5,000). It is recommended that any potential maintenance activities be funded from the Public Works Replacement and Restoration of Aging Infrastructure Working Reserve. |
| | Totals | - | 85,000 | - | 10,000 | |
| EXPENDITURES | | | | | | |
| 01-0030-4000 | FT Wages | 342,410 | 372,492 | 295,357 | 380,574 | Director, Foreman, 2 Heavy Equipment Operators, 1 Equipment Operator, One FT Contract Operator (50% Public Works and 50% Parks) Clothing Allowance |

2016 Public Works Operating

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| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|--------------|----------------------------------|--------------|-------------|--------------------|-------------|---|
| 01-0030-4001 | Seasonal Wages | 29,674 | 18,041 | 31,835 | 18,257 | One FT Winter Seasonal |
| 01-0030-4002 | OT Wages | 24,252 | 32,700 | 23,885 | 32,700 | |
| 01-0030-4100 | FT Benefits | 60,438 | 63,312 | 54,492 | 66,565 | EHT, OMERs, EI, CPP |
| 01-0030-4101 | PT/Seasonal Benefits | 2,695 | 1,584 | 2,767 | 1,603 | EHT, EI, CPP |
| 01-0030-4102 | Manulife Benefits | 40,801 | 45,595 | 38,336 | 48,303 | Last full marketing was in 2013. Claims are up significantly. 10.9% increase in 2015 versus 2.5% in 2006, 3.1% in 2007, 3.1% in 2008, 11.1% in 2009, 0% in 2010, 4.5% in 2011, 4.0% in 2012, -5.9% in 2013, 2.6% in 2014. |
| 01-0030-4103 | WSIB | 8,640 | 10,903 | 10,299 | 11,805 | |
| 01-0030-4200 | Office Supplies | 369 | 500 | 156 | 500 | |
| 01-0030-4201 | Hydro | 5,162 | 5,600 | 5,649 | 5,900 | 4.6% rate increase based on change in rates as of May 1, 2015. |
| 01-0030-4202 | Heat | 5,584 | 5,640 | 3,638 | 5,640 | Natural gas hedge rate of 14.9 cents/m3 from November 2015 to October 31, 2016 based on discussions with Jason Hagan from AMO. |
| 01-0030-4203 | Fuel | 82,642 | 84,295 | 70,325 | 84,295 | 2013 Actual - \$93,224 ; 2012 Actual - 74,112 |
| 01-0030-4205 | Equipment Maintenance & Supplies | 51,557 | 2,050 | 499 | 2,050 | 2013 Actual - 52,011 ; 2012 Actual - 46,661 now allocated with 4220 (vehicle maintenance account) |
| 01-0030-4208 | Signage | 13,340 | 10,000 | 6,328 | 10,000 | 2013 Actual - 11,733 ; 2012 Actual - 7,833 \$4,000 reduction in 2015 due to 60 km signage completed. Annual sign reflectivity program and replacements. |

2016 Public Works Operating

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| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|--------------|---------------------------|--------------|-------------|--------------------|-------------|--|
| 01-0030-4209 | Pavement Markings | 18,622 | 29,600 | 25,084 | 29,600 | 2013 actual - 12,643 ; 2012 actual - 14,369 Increase from 2014 actual relates to organic solvent based paint no longer an option for use, water based paint is now being applied and requires a double application to be effective. OPSS 1716, 1712 and the Manual of Uniform Traffic Control Devices govern this activity. |
| 01-0030-4210 | Railway Maintenance | - | 80,000 | 39,113 | 5,000 | 11 Railway Crossings - budgeted for 1 potential maintenance activity. One-time increase in 2015 actual related to installing signals at a railway crossing (see Report PW-2015-002). 2013 actual - 0 ; 2012 actual - 75 |
| 01-0030-4212 | Maintenance Gravel | 76,772 | 80,000 | 69,920 | 80,000 | half of Township roads are gravelled each year. The side of the Township completed in 2015 is smaller in size then the side that is to be completed in 2016. 2013 actual - 73,051 ; 2012 actual - 86,787 |
| 01-0030-4213 | Calcium | 40,276 | 44,100 | 51,612 | 44,100 | Dust control on gravel roads 2013 actual - 33,246 ; 2012 actual - 42,785 |
| 01-0030-4214 | Winter Maintenance | 156,081 | 183,000 | 138,686 | 183,000 | Any surplus from this account goes to the Winter Maintenance Reserve Fund (01-0013-3205). 2013 actual - 220,345 ; 2012 actual - 125,591 |
| 01-0030-4217 | Waste Removal | 1,295 | 1,500 | 24 | 1,500 | Debris clean up and oil clean up - Vendors - A1 Sanitation and County of Wellington 2013 actual - 910 ; 2012 actual - 1,394 |
| 01-0030-4218 | Shop Overhead | 10,595 | 13,000 | 6,268 | 13,000 | Supplies and maintenance for Shop 2013 actual - 12,525 ; 2012 actual - 12, 056 |
| 01-0030-4219 | Road Maintenance supplies | 34,541 | 37,400 | 28,817 | 37,400 | 2013 actual - 34,704 ; 2012 actual - 38, 341 |
| 01-0030-4220 | Vehicle Maintenance | - | 46,000 | 33,022 | 46,000 | Previously budgeted in 01-0030-4205 |

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| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|--------------|-----------------------------------|--------------|-------------|--------------------|-------------|---|
| 01-0030-4221 | Speed Monitor | 61 | 500 | - | 500 | Agreement with Guelph Eramosa on shared costs of speed monitor |
| 01-0030-4224 | Sidewalk Repairs | - | 5,000 | 1,949 | 5,000 | Budgeted for potential maintenance activity |
| 01-0030-4302 | Communication(phone, fax, intern) | 2,620 | 2,557 | 1,632 | 1,800 | 2014 One-Time Costs for new cell phones purchased corporately. Bell Canada (roads line); Purolator; Rogers (cell phone). Obtained reduced rates for cell phones effective 2016. |
| 01-0030-4305 | Professional Fees - Engineering | 1,203 | 2,000 | 1,473 | 2,000 | Individual projects outside of Capital Budget. 2013 actual - 4,341 ; 2012 actual - 6,638 |
| 01-0030-4308 | Mileage | 50 | 100 | 81 | 100 | |
| 01-0030-4309 | Professional Development | 1,670 | 1,420 | 991 | 1,420 | Safety Training on Equipment Operating of Small Drinking Water Systems |
| 01-0030-4311 | Membership and Subscription Fees | 787 | 800 | 787 | 800 | Includes memberships to Ontario Road Supervisors Association and County of Wellington Road Supervisor Association. |
| 01-0030-4312 | Employee Travel - Meals | 101 | 100 | 85 | 100 | |
| 01-0030-4315 | Insurance | 84,768 | 89,006 | 9,422 | 71,512 | See Report FIN-2015-017 regarding insurance change from September 1, 2015 to February 1, 2016. Premium increase of 2.8% in 2016. |
| 01-0030-4316 | Advertising | 238 | 750 | 436 | 750 | 2015 - Advertising for Calfass Road Openhouse |
| 01-0030-4318 | Vehicle Plates | 6,373 | 6,772 | 15 | 6,957 | based on new rates effective January 1, 2015 |
| 01-0030-4319 | Permits | 50 | 1,000 | - | 100 | Commercial Vehicle Operator's Registration (CVOR) Permit - \$50 |

2016 Public Works Operating

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| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|--------------|---|------------------|------------------|--------------------|------------------|--|
| 01-0030-4320 | Contract Services | 37,920 | 39,200 | 11,370 | 44,000 | MRC Wireless - System Access Usage Fee Township of North Dumfries Canadian Pacific Railway Company Guelph Junction Railway (increase in 2016 budget due to 2 signalized railways vs. 1 in previous years). Town of Milton Air Liquide Canada - Cylinder Gas Lease Wilson Fire Security Annual Inspection |
| 01-0030-4321 | Clothing, Safety Allowance | 411 | 750 | 285 | 750 | \$150 per remuneration by-law * 5 full-time staff |
| 01-0030-4326 | Bridge Inspections | - | 10,000 | 4,110 | - | Moved to Capital Budget |
| 01-0030-4400 | Street Lights: Repairs and Hydro Bills | 49,961 | 46,350 | 38,407 | 46,350 | 2013 actual - 43,053 ; 2012 actual - 46,033 Reyner Electric Hydro One |
| 01-0030-4450 | Ice Storm Assistance - Goods and Services | 26,463 | - | - | - | Separately recorded in accordance with Ice Storm Assistance grant funding requirements. |
| 01-0030-4500 | Ice Storm Assistance - Employee Costs | 318 | - | - | - | Separately recorded in accordance with Ice Storm Assistance grant funding requirements. |
| | Totals | 1,218,740 | 1,373,617 | | 1,289,931 | |

2016 Parks Operating

Updated Budget as at November 25th
Schedule B to Report FIN-2015-035

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|--|---|---------------|---------------|--------------------|---------------|--|
| REVENUES | | | | | | |
| 01-0015-2200 | Horse Paddock Rental | - | - | - | - | \$200/day |
| 01-0015-2300 | Picnic Shelter | 145 | 100 | 525 | 300 | \$20/hour to a maximum of \$80/reservation |
| 01-0015-2400 | Aberfoyle/Morrison Ball Park/ Morrison Meadows | 967 | 1,000 | 1,182 | 100 | \$20/hour before 8:30 pm and Morrison Meadows Ball Park \$30/ hour after 8:30 pm \$150/day \$40 for extra dragging and lining |
| 01-0015-2500 | Sports Facility User Fees | 11,765 | 11,765 | 13,195 | 13,000 | \$10/ resident \$25/non-resident Includes funds received from minor soccer, old timers baseball, senior ladies baseball, junior/intermediate mens baseball, minor ball, Morrison Men's League, tennis. |
| | Totals | 12,877 | 12,865 | 14,902 | 13,400 | |
| CONTRIBUTION FROM RESERVE FUNDS | | | | | | |
| 03-0043-2473 | DC Reserve Fund - Parks | 4,261 | - | - | - | 2014 actual relates to vehicle lease in 2014 in Parks department (DC eligible). |
| | Totals | 4,261 | - | - | - | |
| EXPENDITURES | | | | | | |
| 01-0110-4000 | FT Wages - Parks | - | 24,992 | 6,077 | 25,291 | One FT Contract Operator (50% Public Works and 50% Parks) |
| 01-0110-4001 | PT Wages - Parks | 10,981 | 6,120 | 5,273 | 6,438 | 2 PT senior grounds maintenance staff |
| 01-0110-4002 | OT Wages - Parks | - | - | - | - | |
| 01-0110-4100 | FT Benefits - Parks | - | 2,379 | 550 | 2,210 | |
| 01-0110-4101 | PT Benefits - Parks | 807 | 537 | 207 | 565 | EHT, EI, CPP |
| 01-0110-4103 | WSIB | 270 | 896 | 327 | 914 | |
| 01-0110-4201 | Hydro | - | - | - | 2,600 | Hydro costs for ball parks and tennis courts |

2016 Parks Operating

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| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|--------------|------------------------------------|---------------|---------------|--------------------|---------------|---|
| 01-0110-4203 | Fuel | 2,153 | 2,200 | - | 2,200 | Fuel for Parks pickup and mower |
| 01-0110-4204 | Water Protection | 2,228 | 2,000 | 65 | 1,000 | Water systems at PCC, Morriston Meadows, Old Morriston |
| 01-0110-4205 | Equipment Maintenance and Supplies | 5,439 | 4,500 | 2,986 | 4,500 | Includes equipment rental (tractor and lawn mower) plus other maintenance performed on Township equipment. |
| 01-0110-4220 | Vehicle Maintenance | - | 500 | - | 500 | Parks pickup |
| 01-0110-4222 | Outdoor Maintenance | 13,062 | 10,000 | 7,817 | 10,000 | General Maintenance for all Township Property. |
| 01-0110-4223 | Equipment Lease | 4,735 | - | - | - | 2014 actual relates to lease of pick-up truck. |
| 01-0110-4308 | Mileage | 374 | 500 | 324 | 500 | Personal vehicle for park maintenance |
| 01-0110-4315 | Insurance | - | - | - | 6,313 | Previously budgeted in Puslinch Community Centre - Account number 01-0070-4315 and ORC account number 01-0080-4315. |
| 01-0110-4316 | Advertising | 64 | 150 | - | 150 | Request for Proposal Notices |
| 01-0110-4320 | Contract Services | 16,643 | 20,700 | 15,803 | 20,700 | Rolling, Aerating, Fertilizing - Hayden Gardener for Township flower beds Campbell's Portable Toilets - Badenoch & Arkell Park - \$1,000 |
| | Totals | 56,756 | 75,474 | 39,429 | 83,882 | |

2016 ORC Operating

Updated Budget as at November 25th
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| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|---------------------|---|---------------|---------------|--------------------|---------------|---|
| REVENUES | | | | | | |
| 01-0015-2600 | Ice Rental - Prime | 37,848 | 38,000 | 34,103 | 40,000 | \$155/hour |
| 01-0015-2700 | Ice Rental - Non-Prime | 2,002 | 2,000 | 1,613 | 2,000 | \$78/hour |
| 01-0015-2800 | Arena Summer Rentals | 21,855 | 22,000 | 14,966 | 22,000 | \$65/hour |
| 01-0015-2900 | Gymnasium Rental | 12,020 | 12,000 | 12,233 | 12,000 | \$26/hour |
| 01-0015-3000 | Rink Board and Ball Diamond Advertising | 350 | 350 | 1,050 | 700 | Rink Board Advertising - \$350/year Ball Diamond Advertising - \$175/season |
| 01-0015-3100 | ORC Drink Machine | 1,299 | 1,300 | 947 | 1,300 | 2013 - 1,547 ; 2012 - 1,040 |
| 01-0015-3735 | Other Recoveries | 595 | 500 | - | 500 | Recoveries for wages for staff time for free community events |
| | Totals | 75,969 | 76,150 | 64,912 | 78,500 | |
| EXPENDITURES | | | | | | |
| 01-0080-4000 | FT Wages - ORC | 54,161 | 56,244 | 46,954 | 56,931 | |
| 01-0080-4001 | PT Wages - ORC | 23,800 | 25,507 | 20,374 | 25,832 | |
| 01-0080-4002 | OT Wages - ORC | 1,617 | 1,200 | 771 | 1,200 | For ice making process or when ice is lost due to warm weather. |
| 01-0080-4100 | FT Benefits - ORC | 9,450 | 9,956 | 8,677 | 10,004 | EHT, OMERs, EI, CPP |
| 01-0080-4101 | PT Benefits - ORC | 1,304 | 2,239 | 909 | 2,268 | EHT, EI, CPP |
| 01-0080-4102 | Manulife Benefits | 6,606 | 7,346 | 6,153 | 7,250 | Last full marketing was in 2013. Claims are up significantly. 10.9% increase in 2015 versus 2.5% in 2006, 3.1% in 2007, 3.1% in 2008, 11.1% in 2009, 0% in 2010, 4.5% in 2011, 4.0% in 2012, -5.9% in 2013, 2.6% in 2014. |
| 01-0080-4103 | WSIB | 1,749 | 2,389 | 1,998 | 2,384 | |
| 01-0080-4200 | Office Supplies | 232 | 300 | 322 | 300 | |
| 01-0080-4201 | Hydro | 21,185 | 21,930 | 20,072 | 23,000 | 4.6% rate increase based on change in rates as of May 1, 2015. |
| 01-0080-4202 | Heat | 5,644 | 5,705 | 4,183 | 5,705 | Natural gas hedge rate of 14.9 cents/m3 from November 2015 to October 31, 2016 based on discussions with Jason Hagan from AMO. |

2016 ORC Operating

Updated Budget as at November 25th
Schedule B to Report FIN-2015-035

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|--------------|--|--------------|-------------|--------------------|-------------|--|
| 01-0080-4203 | Fuel | 2,410 | 3,060 | 1,818 | 3,060 | Propane for Olympia -Air Liquide Canada |
| 01-0080-4204 | Water Protection | 666 | 800 | 410 | 400 | Includes invoices from SGS, Wyckomar, Campus Hardware - for any items that are water related. |
| 01-0080-4205 | Equipment Maintenance & Supplies | 15,588 | 13,000 | 1,267 | 13,000 | Maintenance of refrigeration unit and Olympia. Determine what upgrades are required based on the results of the sound level assessment in 2015. |
| 01-0080-4208 | Signage | - | 200 | - | 100 | |
| 01-0080-4215 | Bldg-Cleaning, Maint,Supplies Interior | 7,597 | 10,000 | 6,033 | 8,000 | Reduction of \$2,000 in 2016 budget. |
| 01-0080-4216 | Drink Machine Supplies | 516 | 500 | 533 | 500 | Drink Machine purchases |
| 01-0080-4217 | Waste Removal | 607 | 600 | 406 | 600 | Total Budget - 3,000 (invoices range from 200 to 300 dollars per month depending on the number of garbage pick-ups in a given month). Amount allocated to ORC - 20% - \$600 Amount allocated to Rec -80% - \$2,400 |
| 01-0080-4222 | Bldg-Cleaning, Maint,Supplies Exterior | 8,848 | 10,000 | 2,764 | 10,000 | cleaning of windows, concrete repairs, eavedrough cleaning |
| 01-0080-4302 | Communication(phone, fax, intern) | 2,455 | 2,340 | 1,721 | 4,440 | Sentex (internet) - increased cost due to fibre ethernet cable Bell Canada (phone line) Rogers (cell phone) - reduced rate in 2016. |
| 01-0080-4305 | Professional fees - Engineering | - | 7,000 | 230 | - | 2015 includes non-recurring cost related to the sound level assessment of the refrigeration unit. |
| 01-0080-4308 | Mileage | - | 500 | - | 100 | |
| 01-0080-4309 | Professional Development | 1,496 | 1,500 | 145 | 1,500 | Certified Ice Technician Course Propane Training |
| 01-0080-4311 | Membership and Subscription Fees | 132 | 150 | 137 | 150 | Ontario Recreation Facilities Association |
| 01-0080-4312 | Employee Travel - Meals | - | 150 | - | 100 | |

2016 ORC Operating

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Schedule B to Report FIN-2015-035

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|--------------|---------------------------|----------------|----------------|--------------------|----------------|---|
| 01-0080-4315 | Insurance | 14,706 | 15,445 | 7,358 | 8,695 | See Report FIN-2015-017 regarding insurance change from September 1, 2015 to February 1, 2016. Parks portion now allocated to 01-0110-4315. |
| 01-0080-4316 | Advertising | 296 | 500 | - | 300 | |
| 01-0080-4320 | Contract Services | 303 | 350 | - | 350 | Wilson Fire Security Annual Inspection |
| 01-0080-4321 | Clothing Safety Allowance | 208 | 150 | 102 | 150 | Safety footwear for FT staff |
| | Totals | 181,576 | 199,060 | 133,336 | 186,319 | |

2016 PCC Operating

Updated Budget as at November 25th
Schedule B to Report FIN-2015-035

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD | 2016 Budget | Comments |
|---------------------|-----------------------------------|---------------|---------------|---------------|---------------|---|
| REVENUES | | | | | | |
| 01-0015-3110 | Archie MacRobbie Hall - Prime | 16,107 | 16,100 | 16,275 | 16,500 | \$479/day |
| 01-0015-3115 | Archie MacRobbie Hall - Non-Prime | 7,634 | 7,700 | 9,261 | 9,200 | Sunday-\$357/day Sunday to Thursday-\$215/4 hours Mon to Thurs- \$365/day Monday to Thursday, Sunday per hour after 4 hours rate - \$45.63 |
| 01-0015-3130 | Alf Hales Room | 4,227 | 4,300 | 2,587 | 4,300 | \$25/hr |
| 01-0015-3160 | Licensed Events Using Patio | 614 | 600 | 110 | 600 | \$55 flat fee |
| 01-0015-3170 | Commercial Rentals | - | 750 | 750 | 750 | \$750/day |
| 01-0015-3180 | Bartenders | 8,791 | 8,800 | 5,827 | 8,800 | \$115/7 hours \$20/per hour over 7 hours |
| 01-0015-3190 | Pop, Glasses, & Ice | 2,829 | 2,800 | 1,323 | 2,800 | ice, cups and fountain pop package - \$1.30/pound 9 oz glasses - \$6/package of 100 14 oz glasses - \$6/package of 50 Ice - \$2/bag |
| 01-0015-3200 | Kitchen Facilities | 3,307 | 3,400 | 1,700 | 3,400 | \$105/ 4 hours \$25/hour after 4 hours |
| 01-0015-3220 | Advertising Sign | 222 | 200 | 252 | 250 | \$32 (net of HST) for two lines/week \$63 (net of HST) for four lines/week |
| 01-0015-3736 | Other Recoveries | 1,440 | 1,200 | 4,602 | 800 | Grouper Rebate for pop purchases Recoveries for wages for staff time for free community events |
| 01-0015-5250 | Recreation Conditional Grants | 5,167 | 5,167 | - | 5,167 | Small Water Works grant |
| | Totals | 50,338 | 51,017 | 42,688 | 52,567 | |
| EXPENDITURES | | | | | | |
| 01-0070-4000 | FT Wages - Recreation | 53,621 | 49,213 | 36,344 | 45,587 | |
| 01-0070-4001 | PT Wages - Recreation | 40,634 | 35,000 | 27,038 | 36,400 | Bartenders and Facility Maintenance Staff Chair Maintenance Costs (cleaning of chairs) of \$500 included here. |

2016 PCC Operating

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| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD | 2016 Budget | Comments |
|--------------|--------------------------------|--------------|-------------|----------|-------------|---|
| 01-0070-4002 | OT Wages - Recreation | 409 | 410 | 390 | 500 | \$17.10/hour of overtime |
| 01-0070-4100 | FT Benefits - Recreation | 6,646 | 4,742 | 3,231 | 8,105 | EHT, EI, OMERs, CPP Increase from 2015 budget relates to OMERs payments for full-time permanent staff. |
| 01-0070-4101 | PT Benefits - Recreation | 1,731 | 3,073 | 713 | 3,240 | EHT - 1.95%; EI - 1.88%; CPP - 4.95% |
| 01-0070-4102 | Manulife Benefits - Recreation | 5,967 | 10,761 | 9,029 | 7,250 | Last full marketing was in 2013. Claims are up significantly. 10.9% increase in 2015 versus 2.5% in 2006, 3.1% in 2007, 3.1% in 2008, 11.1% in 2009, 0% in 2010, 4.5% in 2011, 4.0% in 2012, -5.9% in 2013, 2.6% in 2014. Decrease from 2015 relates to manulife premiums no longer being required to be paid for maternity leave. |
| 01-0070-4103 | WSIB | 1,741 | 2,437 | 1,895 | 2,376 | |
| 01-0070-4180 | Structural Audit | 3,694 | - | - | - | |
| 01-0070-4200 | Office Supplies | 178 | 300 | 96 | 300 | |
| 01-0070-4201 | Hydro | 21,372 | 22,120 | 17,017 | 16,700 | 4.6% rate increase based on change in rates as of May 1, 2015. Hydro incurred for ball parks and tennis court now budgeted in Parks (01-0110-4201). |
| 01-0070-4202 | Heat | 3,238 | 3,270 | 2,774 | 3,270 | Natural gas hedge rate of 14.9 cents/m3 from November 2015 to October 31, 2016 based on discussions with Jason Hagan from AMO. |
| 01-0070-4203 | Fuel | - | 500 | - | 500 | Fuel for generator |
| 01-0070-4204 | Water Protection | 5,146 | 5,100 | 3,436 | 5,100 | Additional testing needs to be done in 2017 - 5 year rotation cycle. |
| 01-0070-4216 | Kitchen Supplies and Equipment | 4,416 | 5,000 | 2,875 | 4,500 | Pepsi Bottling Group Northern Ice Company Inc. |

2016 PCC Operating

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Schedule B to Report FIN-2015-035

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD | 2016 Budget | Comments |
|--------------|--|--------------|-------------|----------|-------------|--|
| 01-0070-4217 | Waste Removal | 2,428 | 2,400 | 1,790 | 2,400 | Total Budget - 3,000 (invoices range from 200 to 300 dollars per month depending on the number of garbage pick-ups in a given month). Amount allocated to ORC - 20% - \$600 Amount allocated to Rec -80% - \$2,400 |
| 01-0070-4215 | Bldg-Cleaning, Maint,Supplies Interior | 17,960 | 20,000 | 9,017 | 17,000 | 2015 includes replacement tables in large hall, painting of large hall, organization of equipment for supply storage room, cleaning/refinishing hardwood flooring/carpeting in Alf hales Room. Electrical Repairs - Shooter Electric Cleaning - Swan Dust Control - mats Supplies for Building - G.T. French Paper Limited Supplies for Building - Campus Hardware Limited Supplies for Building - Guelph Building Supplies Cleaning Materials for Building - Cushings Vacuum Building Security Costs - G&A Lock Plumbing /Septic system costs Furnace Maintenance - Airwave Climate Care |
| 01-0070-4222 | Outdoor Maintenance of Building | 607 | 3,200 | 2,079 | 1,200 | 2015 actual includes - BCA report (page 1-3 of 1-17) - Repair loose boards in the decorative architectural element at the front Window and Eavestrough cleaning |
| 01-0070-4302 | Communication(phone, fax, intern) | 2,843 | 3,000 | 2,396 | 4,920 | Sentex (internet) - increased cost due to fibre ethernet cable Rogers (Cell Phone) - decreased rate in 2016 Bell Canada (Phone Line) |
| 01-0070-4308 | Mileage | 63 | 250 | 296 | 300 | IPMP and Festival and Events Meetings |
| 01-0070-4309 | Professional Development | 204 | 750 | 751 | - | ProRecreation Conference |

2016 PCC Operating

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Schedule B to Report FIN-2015-035

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD | 2016 Budget | Comments |
|--------------|----------------------------------|----------------|----------------|----------------|----------------|--|
| 01-0070-4311 | Membership and Subscription Fees | 219 | 225 | 224 | 2,750 | Restaurant Canada membership - required for discounts on pepsi products. Corporate Membership to ProRecreation including conference costs previously budgeted 01-0070-4311. |
| 01-0070-4312 | Employee Travel - Meals | - | 150 | 38 | 150 | Relating to Pro Recreation Conference |
| 01-0070-4313 | Employee Travel - Accomodations | - | 450 | 299 | 450 | Relating to Pro Recreation Conference |
| 01-0070-4315 | Insurance | 16,445 | 17,267 | 10,112 | 7,156 | See Report FIN-2015-017 regarding insurance change from September 1, 2015 to February 1, 2016. Parks portion now allocated to 01-0110-4315. |
| 01-0070-4316 | Advertising | 2,322 | 3,500 | 376 | 3,500 | Promotion of Recreation Centre, PCC RFPs, International Plowing Match |
| 01-0070-4320 | Contract Services | 4,748 | 5,050 | 1,509 | 5,050 | Abell Pest Control - Semi-Annual County of Wellington - Taste Real Wilson Fire Security - Annual Inspection and Semi Annual fee County of Wellington - Events Guide Fire Alarm Monitoring Service - H&L Security Systems - Annual GR Garrity for Annual Maintenance Inspection on Gas Stove |
| | Totals | 196,632 | 198,169 | 133,725 | 178,704 | |

2016 Fire and Rescue Operating

Updated Budget as at November 25th
Schedule B to Report FIN-2015-035

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|-----------------|------------------------------------|--------------|-------------|--------------------|-------------|--|
| REVENUES | | | | | | |
| 01-0015-3241 | Tent or Marquee Application Fee | 755 | 700 | - | 102 | \$255 flat fee - \$153 (building) and \$102 (fire) |
| 01-0015-3230 | Open Burning Permit and Inspection | 6,680 | 7,500 | 10,680 | 11,340 | Permit - \$20/permit per year; Inspection - \$40/inspection Increase from 2014 and 2015 actual relates to timing of by-law passage in 2014. |
| 01-0015-3235 | Burning Permit Violations | 7,995 | 2,050 | 3,280 | 3,280 | \$450/hr/truck - increase from \$410 as per MTO - October 26, 2015 |
| 01-0015-3245 | Fire Extinguisher Training | - | 90 | - | 90 | \$15/person |
| 01-0015-3250 | Water Tank Locks | - | - | - | 160 | \$17.80 (net of HST) per lock |
| 01-0015-3260 | Fireworks Permits | 200 | 400 | 300 | 300 | \$100/permit |
| 01-0015-3210 | Information/Fire Reports | 595 | 450 | 75 | 150 | \$75/report |
| 01-0015-3215 | Other Recoveries | 3,943 | 2,500 | 6,150 | 1,630 | City of Guelph for Linde Invoices (Oxygen Cylinder Rental and Refilling of Oxygen Cylinders) (expense is hitting acct 01-0040-4206) Replacement of Equipment and Resources Used 2014 Actual relates to the 2013 and 2014 invoice issued to the City of Guelph. |
| 01-0015-3270 | Occupancy Load | 200 | 200 | - | 100 | \$100 flat fee |
| 01-0015-3280 | Fire Safety Plan Review | - | 360 | 720 | 240 | \$120/plan |
| 01-0015-3290 | Post Fire Watch | - | 410 | - | - | \$450/hr/truck - increase from \$410 as per MTO - October 26, 2015 |
| 01-0015-3300 | Boarding up or Barricading | - | - | - | - | \$450/hr/truck - increase from \$410 as per MTO - October 26, 2015 |
| 01-0015-3320 | Key Boxes | 126 | 100 | 100 | 100 | \$100/box |

2016 Fire and Rescue Operating

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Schedule B to Report FIN-2015-035

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|--|-----------------------------------|----------------|---------------|--------------------|---------------|--|
| 01-0015-3330 | Inspections | 200 | 200 | 100 | 200 | Daycare & Homeday Care Inspections- \$100/inspection Industrial/Commercial/Institutional/Assembly/Apartment - \$100 base inspection and \$25 plus each tenant/occupant/apartment unit |
| 01-0015-3340 | Motor Vehicle Emergency Responses | 125,300 | 57,400 | 66,762 | 73,806 | \$450/hr/truck - increase from \$410 as per MTO - October 26, 2015 2014 actual relates to invoices issued in 2013 and 2012 that were collected in 2014. 42 more calls in 2014 compared to 2013. |
| 01-0015-3350 | Fire Alarm False Alarm Calls | 2,460 | 410 | 410 | 410 | \$450/hr/truck - increase from \$410 as per MTO - October 26, 2015 |
| 01-0015-3743 | Fire Donations | - | - | 7,721 | - | |
| | Totals | 148,454 | 72,770 | 96,298 | 91,908 | |
| CONTRIBUTION FROM RESERVE FUNDS | | | | | | |
| 03-0043-2473 | DC Reserve Fund - Fire Services | 4,117 | - | - | - | The 2014 DC Study includes Equipment for new Auxiliary Firefighters (4) in 2014 with a gross capital cost estimate of \$13,100 and 100% recoverable with DC's (p. 5-8). |
| | Totals | 4,117 | - | - | - | |
| EXPENDITURES | | | | | | |
| 01-0040-4001 | PT Wages - Fire Dept | 351,898 | 348,840 | 272,990 | 386,822 | 2013 - \$316K, 2012 - \$333K |
| 01-0040-4101 | PT Benefits - Fire Dept | 24,793 | 30,628 | 13,848 | 29,606 | EHT, EI, CPP |
| 01-0040-4102 | Group Benefits | 15,003 | 14,700 | 14,435 | 15,721 | GWL, Jardine Lloyd Thompson (3% premium increase) |
| 01-0040-4103 | WSIB | 7,347 | 10,306 | 8,384 | 11,128 | |
| 01-0040-4200 | Office Supplies | 9,669 | 4,700 | 4,935 | 2,250 | 2013 - 3,833 Non-recurring 2014 items - Office Furniture for One Office , Non-recurring 2015 item: Captain computer |

2016 Fire and Rescue Operating

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Schedule B to Report FIN-2015-035

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|--------------|----------------------------------|--------------|-------------|--------------------|-------------|---|
| 01-0040-4201 | Hydro | 4,677 | 4,845 | 5,424 | 5,100 | 4.6% rate increase based on change in rates as of May 1, 2015. |
| 01-0040-4202 | Heat | 945 | 955 | 1,216 | 1,900 | 2016 budget is based on 2015 actuals. Natural gas hedge rate of 14.9 cents/m3 from November 2015 to October 31, 2016 based on discussions with Jason Hagan from AMO. |
| 01-0040-4203 | Fuel | 10,846 | 11,065 | - | 11,065 | 2013 actual - \$10,144; 2012 actual - \$9,222 |
| 01-0040-4204 | Water Protection | 160 | 160 | 134 | 200 | |
| 01-0040-4205 | Equipment Maintenance & Supplies | 24,421 | 18,100 | 25,021 | 13,600 | Non-recurring 2015 expense - hose replacement, positive pressure fan, water appliances. |
| 01-0040-4206 | Oxygen & Medical Supplies | 4,136 | 3,100 | 3,325 | 3,475 | Allied Medical Instruments Motion Specialties 2014 actual is higher due to the increase in firecalls in 2014 compared to previous years. Also, 2014 actual relates to replacement of expired defibrillator pads. 2016 budget includes replacement of all expired Zoll defibrillator pads. |
| 01-0040-4207 | Public Education | 5,182 | 3,800 | 3,955 | 3,800 | One-Time Non-Recurring Cost - Tent (\$1.6K) |
| 01-0040-4208 | Signage | - | - | 20 | - | |

2016 Fire and Rescue Operating

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| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|--------------|-------------------------------------|--------------|-------------|--------------------|-------------|---|
| 01-0040-4215 | Cleaning, Maint & supplies for Bldg | 10,574 | 10,100 | 15,941 | 3,500 | G.T French Paper Limited ; Campus Hardware Limited - Building Supplies; Swan Dust Control - Cleaning Non recurring 2014 - replacement of heater unit and furnace repair costs Non recurring 2015 - replacement of electrical panel (page 3-12 of BCA report) (4.4K), electrical switch and light (800), upgrading of lighting in the exterior sign to T8 or LED technology, replace A/C unit (2.8K) Non recurring 2016 - window seal and repair interior damage (\$1K) |
| 01-0040-4216 | Kitchen Supplies and Equipment | 1,216 | 1,200 | 159 | 1,200 | Topeco Coffee and Tea Company |
| 01-0040-4217 | Waste Removal | - | 400 | 183 | 410 | R&R Disposal and Services (invoice is 2 times per year) |
| 01-0040-4220 | Vehicle Maintenance | 34,123 | 25,000 | 24,824 | 25,000 | non recurring 2014 item is the pump 32 top cabinet replacement (\$4.4K), repairs to aerial truck due to fire (\$2K), pump 31 crack in the pump piping (\$2.6K), tanker truck side dump (\$3.3K). Non-recurring 2015 item is the pump 32 cooling repairs (\$3.6K), repairs to Rescue 35 and Pump 32 (\$4.6K) Aerial chassis visual inspection annually as per OHSA (\$1K). |
| 01-0040-4308 | Mileage | 6,532 | 7,500 | 5,070 | 6,000 | Training, seminars, conferences, meetings, etc. Less courses at the Fire College in 2016. |

2016 Fire and Rescue Operating

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| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|--------------|-----------------------------------|--------------|-------------|--------------------|-------------|---|
| 01-0040-4302 | Communication(phone, fax, intern) | 12,483 | 12,700 | 7,495 | 11,000 | Sentex (Internet) Rogers (Cell Phone) Bell Canada (Phone Line and Computer Truck Tablet Service) Average annual replacement of pagers (4) MRC 2014 Non-recurring costs - Portable with Blue Tooth Head Set - MRC Wireless |
| 01-0040-4309 | Professional Development | 18,439 | 19,000 | 17,063 | 19,500 | Ontario Association of Fire Chiefs Conference (2) Fire Department International Conference (2) Training Books Heart and Stroke CPR/AED Facilitator course Cambridge Fire Tower rental 10 Fire College courses @ \$65 per course Incident Command course - 8 officers Blue Card Train the Trainer - 2 |

2016 Fire and Rescue Operating

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| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|--------------|----------------------------------|--------------|-------------|--------------------|-------------|---|
| 01-0040-4311 | Membership and Subscription Fees | 2,754 | 2,756 | 3,145 | 3,234 | Ontario Fire Chiefs' Administrative Assistant Association Ontario Association of Fire Training Officers Ontario Association of Fire Chiefs Wellington County Fire Chiefs Association Wellington County Training Officer's Association National Association of Fire Investigators - Fire Prevention Officer and Fire Chief National Fire Protection Association - Fire Prevention Officer Fire Marshall's Public Safety Membership Wellington Dufferin Fire Prevention Membership Wellington Dufferin Mutual Aid Membership National Fire Codes Subscription Service Ontario Municipal Management Institute Membership - Fire Chief Increase due to Deputy Chief Membership with OAFIC and Wellington County Chiefs. |
| 01-0040-4312 | Employee Travel - Meals | 635 | 700 | 389 | 700 | |
| 01-0040-4313 | Employee Travel - Accommodations | 2,346 | 2,400 | 2,529 | 2,400 | |
| 01-0040-4315 | Insurance | 12,387 | 13,010 | 18,366 | 19,815 | See Report FIN-2015-017 regarding insurance change from September 1, 2015 to February 1, 2016. Premium increase of 2.8% in 2016. |
| 01-0040-4316 | Advertising | 747 | 1,250 | - | 1,000 | Request for Proposal Notice Deputy Chief and Firefighter Recruitment notices |
| 01-0040-4319 | Permits | 521 | 525 | 471 | 471 | Receiver General for Canada - Radio License - Annual |

2016 Fire and Rescue Operating

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| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|---------------|----------------------------|----------------|----------------|--------------------|----------------|--|
| 01-0040-4321 | Clothing, Safety Allowance | 34,623 | 25,600 | 31,865 | 15,800 | <p>Cleaning of Firesafety Clothing Twin RX Vaccines 8 Helmets (\$1.8K); Duty Station Wear (\$7.6K); 5 Dress Uniforms (\$2K); Firefighting Footwear (\$2.8K)</p> <p>2014 actual - some product ordered in late 2013 but invoices recorded and paid in 2014 due to when items were received, resulting in budget overages in 2014. 2015 actual - firefighter equipment damaged due to fire emergency - see FIR-2015-003. 2016 budget - firefighting ensemble (bunker gear) now budgeted in capital and not operating, resulting in the decrease in this line item.</p> |
| 01-0040-4320 | Contract Services | 22,441 | 30,740 | 18,003 | 29,000 | <p>Rochester Midland Limited - Handsfree Restroom Quarterly Billing Firehouse Support Contract Renewal M&L Supply - Compressed Breathing Air Analysis \$350 air analysis * 2 times per year & Maintenance Program \$450 * 3 times per year = \$2,050 MRC Wireless System Access Usage Fees City of Guelph Dispatch Agreement - 12,652/year (increase of \$4.4K from 2014) Bell Fleetnet Access Fee Onserve Contract - Annual Contract Fee Iam Responding - Annual Contract Fee</p> |
| Totals | | 618,898 | 604,081 | 499,190 | 623,696 | |

2016 Library Operating

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| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|---------------------|-------------------------------------|--------------|--------------|--------------------|--------------|--|
| REVENUES | | | | | | |
| 01-0010-4224 | Library Costs Recovered from County | 3,357 | 2,060 | - | 2,060 | Township recoups 17% of snow removal costs from the County of Wellington. Township also recoups 100% of SGS costs for water testing. There will be no Forestell invoices for winter maintenance in 2015 and 2016 as Township staff maintain the parking area of the Library, therefore, the amount of revenues budgeted to be recovered in 2015 and 2016 is less than the 2014 actual. |
| | Totals | 3,357 | 2,060 | - | 2,060 | |
| EXPENDITURES | | | | | | |
| 01-0010-4221 | Library Rent for Historical society | 3,449 | 4,510 | 4,674 | 4,510 | |
| 01-0010-4223 | Library Water Monitoring | 1,741 | 1,750 | 1,256 | 1,750 | |
| | Totals | 5,190 | 6,260 | 5,930 | 6,260 | |

2016 Badenoch Operating

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| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|---------------------|----------------------------|--------------|--------------|--------------------|---------------|--|
| REVENUES | | | | | | |
| 01-0015-3741 | Badenoch Rental Revenue | - | 10 | 10 | 10 | |
| | Totals | - | 10 | 10 | 10 | |
| EXPENDITURES | | | | | | |
| 01-0150-4180 | Structural Audit | 3,694 | - | - | - | |
| 01-0150-4200 | Interior Maintenance Costs | 3,736 | 5,250 | - | - | BCA report (p. 2-9 of 2-16) - supply and install exhaust fan in men's washroom. BCA report (p. 2-13 of 2-16) - supply and install smoke alarms, exit and emergency lighting, and fire extinguisher in basement level. |
| 01-0150-4201 | Exterior Maintenance Costs | 314 | - | - | - | |
| 01-0150-4204 | Water Protection | 61 | 65 | 31 | 65 | |
| 01-0150-4315 | Insurance | - | - | - | 12,823 | Previously budgeted in Puslinch Community Centre - Account number 01-0070-4315 |
| 01-0150-4320 | Contract Services | 109 | 150 | - | 150 | Wilson Fire Security - Annual inspection of portable extinguishers, emergency light, exit light |
| 01-0150-4325 | Badenoch Comm Ctr Grant | 1,000 | 1,000 | 1,000 | 1,000 | |
| | Totals | 8,914 | 6,465 | 1,031 | 14,038 | |

2016 Committees Operating

Updated Budget as at November 25th
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| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|--|-----------------------------|--------------|-------------|--------------------|-------------|--|
| EXPENDITURES | | | | | | |
| Recreation Committee | | | | | | |
| 01-0075-4001 | Per Diems | 5,871 | 4,180 | 1,567 | 4,180 | 4 citizen members - monthly meetings at 87.06 per meeting |
| 01-0050-4101 | PT Benefits | 263 | - | - | - | |
| 01-0075-4309 | Training | - | 1,000 | - | - | |
| Heritage Committee | | | | | | |
| 01-0050-4001 | Per Diems | 1,585 | 1,790 | - | 1,790 | 4 citizen members and 1 citizen chair - quarterly meetings at 87.06 per meeting for members and 99.42 per meeting for the chair. |
| 01-0050-4101 | PT Benefits | 79 | - | - | - | |
| 01-0050-4200 | Office Supplies & Equipment | 251 | 250 | 33 | 250 | Heritage plaques |
| 01-0050-4308 | Mileage | - | 50 | - | 50 | |
| 01-0050-4309 | Training | - | 1,000 | - | 1,000 | |
| Committee of Adjustment | | | | | | |
| 01-0060-4001 | Per Diems | 1,280 | - | - | - | As per meeting held on January 21, 2015 - to be a combined Planning & Development Advisory Committee. |
| 01-0050-4101 | PT Benefits | 173 | - | - | - | |
| 01-0060-4308 | Mileage | 93 | - | - | - | for site visits |
| Planning & Development Advisory Committee | | | | | | |
| 01-0060-4001 | Per Diems | 2,304 | 4,180 | - | 4,180 | 4 citizen members - monthly meetings at 87.06 per meeting |
| 01-0050-4101 | PT Benefits | 293 | - | - | - | |
| 01-0060-4200 | Office Supplies & Equipment | - | - | 74 | - | |
| 01-0060-4308 | Mileage | 50 | 150 | - | 150 | for site visits |
| 01-0060-4309 | Training | - | 2,500 | - | 1,500 | Planning Training |

2016 Committees Operating

Updated Budget as at November 25th
Schedule B to Report FIN-2015-035

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|------------------------|---------------|---------------|---------------|--------------------|---------------|--|
| | | | | | | |
| Audit Committee | | | | | | |
| 01-0060-4001 | Per Diems | 169 | - | - | - | As per meeting held on January 21, 2015 - no longer a separate advisory committee. |
| 01-0050-4101 | PT Benefits | 8 | - | - | - | |
| | Totals | 12,419 | 15,099 | 1,674 | 13,099 | |

2016 Tax Levy Reconciliation

Updated Budget as at November 25th
Schedule B to Report FIN-2015-035

| Department | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|--|------------------|------------------|--------------------|------------------|--|
| TOTAL REVENUES | | | | | |
| Corporate | 1,105,503 | 1,017,086 | 979,890 | 1,034,251 | |
| Administration | 4,349 | 3,110 | 17,678 | 8,450 | Increase relates to recovery of Tier 3 Peer Review costs. |
| Elections | 521 | - | - | - | |
| Finance | 34,305 | 24,200 | 23,058 | 23,800 | |
| Building | 309,781 | 279,400 | 321,841 | 305,671 | Surplus of funds not spent to be allocated to the building surplus reserve fund |
| Source Water Protection | 27,740 | 15,000 | 15,000 | 17,260 | Funds received are required to be spent by December 2016. |
| Planning & Development | 97,014 | 76,000 | 114,225 | 100,442 | Increase relates to BR+E Municipal Implementation Fund Grant Funding and Consent Review and Clearance fees |
| By-law | 34,914 | 32,450 | 34,404 | 69,246 | Increase relates to Grading Review fee structure (no longer a deposit structure) and grading reviews conducted on all new dwellings. |
| Public Works | 3,895 | 3,030 | 3,924 | 3,300 | |
| Parks | 12,877 | 12,865 | 14,902 | 13,400 | |
| Optimist Recreation Centre | 75,969 | 76,150 | 64,912 | 78,500 | |
| Puslinch Community Centre | 50,338 | 51,017 | 42,688 | 52,567 | |
| Fire and Rescue | 148,454 | 72,770 | 96,298 | 91,908 | Increase relates to motor vehicle collision revenues and burn permit revenues |
| Library | 3,357 | 2,060 | - | 2,060 | |
| Badenoch Community Centre | - | 10 | 10 | 10 | |
| Committees | - | - | - | - | |
| Totals | 1,909,017 | 1,665,149 | 1,728,830 | 1,800,866 | |
| TOTAL CONTRIBUTIONS FROM WORKING RESERVES AND RESERVE FUNDS | | | | | |
| Corporate | 23,488 | 139,662 | - | 169,662 | Operating Carryforward (30K additional contributed for known taxation appeals) |
| Administration | 60,707 | 24,000 | 204 | 46,915 | Legal Contingency (10K), Insurance Contingency (10K), Operating Carryforward (26,915) |
| Elections | 22,000 | - | - | - | |
| Building | 18,897 | 84,248 | - | 62,223 | Building Surplus |
| Source Water Protection | - | 24,215 | - | 31,472 | Funds received are required to be spent by December 2016. |
| Public Works | - | 85,000 | - | 10,000 | Public Works Replacement and Restoration of Aging Infrastructure (sidewalk repairs and railway maintenance) |

2016 Tax Levy Reconciliation

Updated Budget as at November 25th
Schedule B to Report FIN-2015-035

| Department | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|----------------------------|----------------|----------------|--------------------|----------------|---|
| Parks | 4,261 | - | - | - | DC Reserve Fund - Parks (vehicle lease) |
| Fire and Rescue | 4,117 | - | - | - | DC Reserve Fund - Fire Services (gear and equipment for 4 auxiliary firefighters) |
| Totals | 133,470 | 357,125 | 204 | 320,271 | |
| TOTAL EXPENDITURES | | | | | |
| Corporate | 193,265 | 368,250 | 156,911 | 415,254 | Additional funds budgeted for known taxation appeals. |
| Administration | 598,774 | 470,441 | 336,163 | 505,825 | Conversion of Legislative Assistant Position from PTE to FTE for a 1 year contract period (funded from Operating Carryforward Working Reserve) |
| Council | - | 124,305 | 101,271 | 127,675 | |
| Elections | 60,309 | 15,500 | 15,208 | 14,000 | |
| Finance | 595,484 | 587,601 | 515,003 | 617,970 | Includes Director of Finance/Treasurer transition of 2.5 months. See Report ADM-2015-005 and budget for Manulife premiums paid for maternity leave of Director of Finance/Treasurer in accordance with Remuneration By-law. |
| Building | 328,677 | 363,648 | 275,699 | 367,894 | Surplus of funds not spent to be allocated to the building surplus reserve fund |
| Source Water Protection | 27,741 | 39,215 | 7,742 | 48,732 | Funds received are required to be spent by December 2016. |
| Planning & Development | 109,991 | 129,264 | 115,473 | 160,807 | Increase relates to CIP grant program (funded from BR+E Municipal Implementation Fund and increase in legal fees. |
| By-law | 57,441 | 82,925 | 110,162 | 117,950 | Increase relates to an increase in engineering and environmental fees associated with Site Alteration By-law Review, grading review on new dwellings (estimate of 20 new dwellings), grading review on pool enclosure permits (estimate of 5) |
| Public Works | 1,218,740 | 1,373,617 | 1,007,154 | 1,289,931 | Decrease relates to one-time railway signalization project in 2015. |
| Parks | 56,756 | 75,474 | 39,429 | 83,882 | Increase relates to allocation of insurance premium costs to Parks. |
| Optimist Recreation Centre | 181,576 | 199,060 | 133,336 | 186,319 | Decrease relates to one-time sound level assessment fee budgeted in engineering and environmental in 2015 and allocation of insurance premium costs to Parks. |
| Puslinch Community Centre | 196,632 | 198,169 | 133,725 | 178,704 | Decrease relates to allocation of insurance premium costs to Parks and Badenoch. |
| Fire and Rescue | 618,898 | 604,081 | 499,190 | 623,696 | Decrease relates to firefighter ensemble (bunker gear) now budgeted in Capital. |
| Library | 5,190 | 6,260 | 5,930 | 6,260 | |
| Badenoch Community Centre | 8,914 | 6,465 | 1,031 | 14,038 | Increase relates to allocation of insurance premium costs for Badenoch. |
| Committees | 12,419 | 15,099 | 1,674 | 13,099 | |

2016 Tax Levy Reconciliation

Updated Budget as at November 25th
Schedule B to Report FIN-2015-035

| Department | 2014 Actuals | 2015 Budget | 2015 YTD (October) | 2016 Budget | Comments |
|---|------------------|------------------|--------------------|------------------|----------|
| Totals | 4,270,807 | 4,659,373 | 3,455,102 | 4,772,035 | |
| | | | | | |
| TOTAL TAX LEVY | | | | | |
| Total Operating Revenues | 1,909,017 | 1,665,149 | 1,728,830 | 1,800,866 | |
| Total Operating Contributions from Working Reserves | 133,470 | 357,125 | 204 | 320,271 | |
| Total Operating Expenditures | 4,270,807 | 4,659,373 | 3,455,102 | 4,772,035 | |
| Total Capital Taxation Levy | 667,990 | 729,270 | 729,270 | 976,361 | |
| Total Municipal Taxation | 2,896,310 | 3,366,369 | 2,455,338 | 3,627,259 | |



REPORT FIN-2015-031

TO: Mayor and Members of Council
FROM: Mary Hasan, Director of Finance/Treasurer
MEETING DATE: September 30, 2015
SUBJECT: 2016 Proposed Budget
File No. F26 CAP and F26 OPE

RECOMMENDATIONS

That Report FIN-2015-031 regarding the 2016 Proposed Budget be received; and

That the Parkland Trail Development project at the Puslinch Community Centre Park with an estimated cost of \$37,800 be funded as \$18,900 through the Wellington County Trail Funding Program and \$18,900 through the Township's Parks and Recreation Development Charge Reserve Fund; and

That staff report back on the implementation of a \$1,000,000 capital tax funded program in May 2016 to effectively address the Township's future capital requirements.

DISCUSSION

Purpose

The purpose of this report is to provide Council with information regarding the 2016 Proposed Budget. The 2016 Capital Budget and Forecast is included as Schedule A to this report. The 2016 Operating Budget is included as Schedule B to this report.

The 2015 completed capital projects are discussed in Report FIN-2015-032. The balances in working reserves and reserve funds are discussed in Report FIN-2015-033.

Background

Department heads were provided with their Capital Budget templates and other related documents and information in mid-June 2015. Department heads were provided with their Operating Budget templates in mid-July 2015. Department heads met on the following dates to discuss the proposed budgets corporately:

- July 22, 2015 - Corporate review of the 2016 Capital Budget and Forecast provided by department heads.
- July 28, 2015 - Corporate review of the forecast and levelling out the capital outlay year over year.
- September 1, 2015 . Corporate review of the 2016 Operating Budget provided by department heads.
- September 21, 2015 . Corporate review of reports prepared for the September 30, 2015 Council budget meeting.

Current Tax Levy Impact

Based on the 2015 returned assessment roll, each additional \$33,000 of additional taxes levied results in a 1% tax rate increase for the Township portion of taxes.

Outlined below is the tax levy for capital and operating purposes resulting in a total proposed municipal tax rate increase of 6.23%.

| | 2015 Approved Budget | 2016 Proposed Budget | Difference | Estimated Tax Rate Impact |
|--------------------------------------|-------------------------------------|-------------------------------------|-------------------|--|
| Total Capital Taxation Levy | \$729,270 | \$963,761 | \$234,491 | 7.11% |
| Total Operating Taxation Levy | \$2,637,099 | \$2,609,766 | (27,333) | (0.83%) |
| Total Municipal Taxation Levy | \$3,366,369 | \$3,573,527 | \$205,458 | 6.28% |

The estimated 6.23% tax rate increase in the 2016 proposed budget includes the following:

- zero contributions to capital working reserves
- excludes a cost of living adjustment
- excludes base budget increases for operating purposes
- excludes operational recommendations from the Draft Master Fire Plan

Revisions

The original capital budget prepared and discussed on July 22, 2015 resulted in a tax levy of \$1.6M for 2016.

Changes were required to be made to the capital budgets provided by department heads in order to level out the capital outlay year over year and to accommodate a more realistic capital tax levy increase.

1.) To level out the capital outlay year over year, the following revisions were made:

| Project | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|--|--------|--------|--------|--------|--------|--------|--------|
| Original: Office Renovation/Expansion including Accessibility | | | \$385K | \$385K | \$385K | | |
| Revised: Office Renovation/Expansion including Accessibility | | | \$231K | \$231K | \$231K | \$231K | \$231K |
| Original: Satellite Station Building | \$921K | | | | | | |
| Revised: Satellite Station Building | \$300K | \$621K | | | | | |

2.) To accommodate a more realistic capital tax levy increase, the following revisions were made:

| Project | 2016 | Tax Levy | DC | Working Reserve | Other |
|--|--------|----------|---------|-----------------|-------|
| Original: Watson Road between Maltby Road to County Road 34 | \$350K | \$295.4K | \$54.6K | | |
| Revised: Watson Road between Maltby Road to County Road 34 | \$350K | \$236K | \$14K | \$100K | |
| Original: Quint Truck (New) | \$760K | \$363K | \$122K | \$250K | \$25K |
| Revised: Quint Truck (Used) | \$505K | \$79K | \$126K | \$275K | \$25K |

Also, the original capital budget prepared by department heads included contributions to capital working reserves of \$465,000. In order to accommodate a more realistic capital tax levy increase, Schedule A to this report includes zero contributions to capital working reserves. Outlined below are the contributions to capital working reserves in previous years.

- 2013- \$100,000
- 2014 - \$328,500
- 2015 - \$208,500
- 2016 Proposed - \$0

The Township's Working Reserves are estimated to have a balance of \$2,550,064 after taking into account the 2016 proposed budget outlays. The 2015 ending working reserve balance is estimated at \$3,507,945. The 2014 ending working reserve balance amounted to \$2,878,250. The 2013 ending working reserve balance amounted to \$2,071,969.

Development Charges - General

It is important to note that a municipality is permitted to have a negative balance in a Development Charge (DC) reserve fund only if the municipality is able to obtain sufficient DC in the future to repay the negative balance.

The Township's DC funds have the following balances after taking into account the 2015 and 2016 contributions and proposed budget outlays:

| Description | Fire Services | Roads & Related Services | Parks & Recreation Services | Administrative Studies | Total |
|--------------------------------------|---------------|--------------------------|-----------------------------|------------------------|----------|
| 2016 Estimated Ending Balance | \$87,493 | \$(75,621) | \$30,807 | \$13,162 | \$55,840 |

For each new development, the following allocations are provided in each DC Reserve Fund in accordance with DC By-law No. 054/14.

Roads and Related Services . 60.5%
 Fire Services . 26.7%
 Parks and Recreation services . 7.6%
 Administrative Studies . 5.2%

In 2013, the Township collected \$241K of DC\$, of which 70% of this amount was for a significant commercial development in the Township. In 2014, the Township collected \$105K of DC\$. 2015 year to date DC\$ collected is \$100,896.

Development Charges – Proposed 2016 Capital Budget

In 2015, the Township's total capital included \$267K of projects funded by DC\$. The proposed 2016 program includes DC funding of \$183K.

Based on the 2014 DC study, most public works projects are funded at a 15.6% DC recoverability rate. In order to avoid a significant negative balance in the Roads and Related Services DC Reserve Fund, public works projects are only being funded at a 4% DC recoverability rate.

Based on the 2014 DC study, the updating of the zoning by-law is 45% DC eligible. In order to avoid a significant negative balance in the Administrative Studies DC Reserve Fund, the comprehensive zoning by-law project is only being funded at a 9% DC recoverability rate.

Based on discussions with the Township's DC Consultant, Dan Wilson from Watson and Associates, the purchase of a used quint truck is DC eligible as the new quint is proposed to hold more gallons of water (400 gallons increased to 500 gallons), this represents a 25% DC recoverability rate. It is important to note that the Fire Services DC Reserve Fund will decrease significantly with the purchase of a used quint truck.

The Wellington County Trail Funding Programme was released in early 2015. The program indicates that matching funding (50%) to a maximum of \$50,000 can be

applied to one or more municipally endorsed projects and that the funding is available until November 30, 2018. This program has been implemented to encourage the development of local trails to primarily serve non-motorized users. This grant program results in less Parks and Recreation Services DC funding for the trail development project (\$34,020 budgeted in 2015 versus \$18,900 required with the County grant funding).

External Debt

Under Ontario Regulation 403/02, a municipality has an annual debt and financial obligation limit. A municipality is legislatively limited to the amount of debt it can incur. The maximum amount of debt servicing costs (principal and interest) a municipality can incur is equal to 25% of net revenues.

Most municipalities limit their debt servicing costs (principal and interest) to 10% of net revenues. See Schedule C for a comparison of actual debt as a percentage of net revenues based on the 2015 Annual Debt and Financial Obligation Limit. The actual debt as a percentage of net revenues of comparator municipalities ranges from 4.23% (County of Wellington) and 12.42% (Town of Minto).

Township staff obtained the County of Wellington's Capital Budget and Long-Term Financing Policy. The County's policy with respect to capital budget financing is to adopt a pay-as-you-go approach, and therefore, to minimize or avoid the issuance of debentures or other forms of long term financing.

The options for debt include bank loans (ideal for loan terms of less than ten years), debt issued through the County of Wellington (10 year terms), and debt issued through Infrastructure Ontario (20 or 30 year terms).

The County of Wellington issues debt in the Spring and Fall on behalf of its local municipalities.

Debt Recommendations

Over the next few years, the amount of capital required is significantly more than the Township's financial capabilities and previous capital programs. The Township's Capital Forecast is now prepared taking into consideration the following:

- 2013 Asset Management Plan (AMP) (see below for further discussions on the AMP)
- 2014 Development Charges Study
- 2014 Building Condition Assessment Report
- 2015 Space Needs Assessment Study
- 2015 Recreation and Parks Master Plan (forecast to be updated based on the results of the Parks Master Plan of the Puslinch Community Centre Park).

Below are the previous year capital programs:

- 2013 - \$1.8M
- 2014 . \$2.0M
- 2015 - \$1.5M
- 2016 Proposed - \$2.0M

Some examples of significant projects coming forward include:

2017 Capital Forecast . \$2.9M

- Public Works . Carroll Pond & Lesic-Jassal Municipal Drain . Cell 2 and Cell 3 Clean-out - \$265K
- Parks . Replace Light Standards and Bleachers . Old Morriston - \$250K
- Fire and Rescue Services . Satellite Station Land Purchase - \$300K

2018 Capital Forecast - \$2.9M

- Fire and Rescue Services . Satellite Station Building (\$621K) and Satellite Station Equipment (\$50K)
- Parks . Parking Lot and Associated Enhancements of PCC Park (curbing, entrance, lighting - \$300K
- Puslinch Community Centre . Kitchen Renovation - \$100K

2019 Capital Forecast - \$2.5M

- Public Works - Tandem Dump Truck . 304 - \$250,000
- Parks . Lighting, poles and bleachers at Puslinch Community Centre Ball Diamond - \$250,000
- Badenoch Community Centre . Accessible Washrooms . Multi-Year Project currently forecasted from 2019 to 2021 - \$150,000
- Corporate - Office Renovation/Expansion including accessibility . Multi-Year Project currently forecasted from 2019 to 2023 - \$231,000 per year

2020 Capital Forecast - \$2.5M

- Puslinch Community Centre . Replacement of Metal Roofing Panels - \$100,000
- Public Works . Tandem Truck . 302 - \$250,000
- Fire and Rescue Services . Rescue 35 Truck - \$360,000

Based on the above, significant capital funding is required on a recurring year over year basis to fund the Township's current infrastructure and any new infrastructure

purchases proposed. Paying for these capital expenditures up front, rather than through the issuance of debt, encourages a realistic level of capital spending for the Township.

AMP vs. Capital Budget and Forecast

Township staff have provided further information on the items that are included in the AMP's ten year expenditure forecast but not included in the Public Works Capital Budget and Forecast. See below based on data extracted from page 25 of the December 2013 AMP prepared by GM BluePlan.

- The total expenditure forecast outlined in the AMP is \$22.5M.
- Township staff have adjusted the AMP expenditure forecast for the Township facility cost estimates of \$645K. These projects are excluded because they are currently included in the Township's ten year Capital Budget and Forecast.
- Township staff have adjusted the AMP expenditure forecast for projects completed in the public works department in 2014 amounting to \$1M.
 - French's Bridge
 - Concession 2 from County Road 35 to Concession 10
 - Victoria Road from County Road 36 to Leslie Road
 - Victoria Road from Leslie Road to Townline.
- Township staff have adjusted the AMP expenditure forecast for projects completed or in the process of being completed in the public works department in 2015 amounting to \$700K.
 - Gore Culvert . 2017
 - Gore Culvert . 2018
 - Gore Road between Cooper Road and Village Road
 - Morrision Subdivision
 - Leslie Culvert - 2014

The information above is detailed below in a table format. There are public works projects amounting to \$7.7M which are included in the AMP expenditure forecast but not included in the Public Works Capital Budget and Forecast attached as Schedule A to this report.

| Description | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|---|-------------|------------|--------------|--------------|------------|------------|------------|--------------|--------------|--------------|--------------|--------------|----------------|
| AMP Expenditures | 12.2 | 1.6 | 0.9 | 0.6 | 1.7 | 1.9 | 1.8 | 0.5 | 0.4 | 0.9 | 0 | 0 | 22.5 |
| Less: Facilities | (0.045) | (0.4) | 0 | 0 | (0.2) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (0.645) |
| Less: Public Works Projects (2014, 2015) | (1) | (0.7) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1.7) |
| Adjusted Expenditure Forecast | 11.2 | 0.5 | 0.9 | 0.6 | 1.5 | 1.9 | 1.8 | 0.5 | 0.4 | 0.9 | 0 | 0 | 20.2 |
| Less: 2016 Budget and Forecast | 0 | 0 | (1.3) | (1.6) | (1.2) | (1.5) | (1.1) | (1.2) | (1.2) | (1.2) | (1.2) | (1.0) | 11.5 |
| Deficit based on AMP | 11.2 | 0.5 | (0.4) | (1.0) | 0.3 | 0.4 | 0.7 | (0.7) | (0.8) | (0.3) | (1.2) | (1.0) | 7.7 |

Public Works – Capital Tax Levy

Staff commented regarding understanding at the onset of budget deliberations, a realistic annual amount of tax levy for capital purposes in the Public Works department to address the infrastructure deficit for Township roads, bridges, culverts, and other critical infrastructure. Only data provided from 2014, 2015 and 2016 (proposed) is outlined below because in 2013, a surplus of \$567,230 was utilized to offset taxes. Surpluses have also been utilized in years prior to 2013 to offset the taxes levied.

Public Works Total Capital and Funding Sources – 2014, 2015, 2016 (Proposed)

| | Total Capital | Tax Levy | Gas Tax | Working Reserves | DC | OCIF Formula |
|-------------|---------------|----------|---------|------------------|---------|--------------|
| 2014 | 1,362,752 | 325,000 | 667,572 | 336,300 | 33,880 | 0 |
| 2015 | 1,086,600 | 530,926 | 253,706 | 45,980 | 213,110 | 42,878 |
| 2016 | 1,252,900 | 745,106 | 315,000 | 100,000 | 49,916 | 42,878 |

2014

- 2014 Public Works capital included the utilization of gas tax funding of \$667,572. Municipalities are required to expend gas tax funds within a five year period of receipt. Unexpended funds beyond a five year period can be lost by the municipality. Therefore, the recent practice has been to utilize gas tax funds for public works infrastructure projects in the year they are received. In the 2014 Capital Budget, there were several years of unexpended gas tax funds which were being utilized to fund the 2014 Public Works capital program.
- 2014 was also the first year the Township discontinued utilizing a surplus to offset taxes. This resulted in a lower tax levy funded capital program in Public Works in 2014. To accommodate the lower capital tax levy, more working reserve funds were utilized in 2014. This was required in order to effectively

transition from utilizing a significant surplus to offset the Township's capital program.

2015

- In 2015, the Township increased the tax levy component of the Public Works Capital Budget from \$325K in 2014 to \$531K in 2015.
- Less gas tax funds were utilized in 2015 compared to 2014 as there were less unexpended gas tax funds from previous years in 2015 compared to 2014.
- Less working reserve funds were utilized in 2015 compared to 2014 as the Township's goal is to ensure a sustainable and sufficient amount remains in working reserves for future significant infrastructure projects. Also, the Township utilized a significant portion of its working reserves in 2014 during the transition of the surplus utilization.
- DC funding was significantly higher in 2015 compared to 2014 because the 2014 DC Study includes a 15.6% DC eligibility rate for eligible Public Works projects.

2016 (Proposed)

- In 2016, the Township increased the tax levy component of the Public Works Capital Budget from \$531K (2015) to \$745K (2016 proposed). The increased tax levy funding in 2016 compared to 2015 mainly relates to the utilization of less DC funds in 2016 compared to 2015 due to the low DC balance estimated in the Roads and Related Services DC Reserve Fund at the end of 2016.

Recommendations . Public Works Tax Levy

Outlined below is the total capital required in the Public Works area over the next ten years. The average annual capital requirement calculated below of \$2,152,460 includes both the Public Works Capital Budget and Forecast (2016 to 2025) and the ten year expenditure forecast outlined in the AMP and discussed above of \$7.7M:

| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------------|
| Capital | 1.25M | 1.78M | 1.34M | 1.64M | 1.30M | 1.35M | 1.30M | 1.32M | 1.37M | 1.17M |
| Asset Management Plan vs. 10 Year Capital | 770K | 770K | 770K | 770K | 770K | 770K | 770K | 770K | 770K | 770K |
| Total | 2.02M | 2.55M | 2.11M | 2.41M | 2.07M | 2.12M | 2.07M | 2.09M | 2.14M | 1.94M |
| Avg. Annual Requirement | | | | | | | | | | <u>2.15M</u> |

The average annual capital requirement in Public Works over the next ten years of \$2,152,460 is significantly higher than the Township's 2016 (proposed) Public Works capital program of \$1,252,900. Based on the above, it is recommended that staff report back on the implementation of a \$1,000,000 capital tax funded program in May 2016 to effectively address the Township's future capital requirements.

Corporate – Capital Tax Levy for the Township

Staff commented regarding understanding at the onset of budget deliberations, a realistic annual amount of tax levy for capital purposes for the Township as a whole. Only data provided from 2014, 2015 and 2016 (proposed) is outlined below because in 2013, a surplus of \$567,230 was utilized to offset taxes. Surpluses have also been utilized in years prior to 2013 to offset the taxes levied.

Corporate - Total Capital and Funding Sources . 2014, 2015, 2016 (Proposed)

| | Total Capital | Tax Levy | Gas Tax | In Lieu of Parkland | Working Reserves | DC | Other (Grants) |
|----------------------|----------------------|-----------------|----------------|----------------------------|-------------------------|-----------|-----------------------|
| 2014 | 2,023,598 | 667,990 | 667,572 | 77,601 | 422,469 | 103,616 | 84,350 |
| 2015 | 1,454,540 | 729,270 | 253,706 | 13,000 | 127,830 | 267,056 | 63,678 |
| 2016 Proposed | 1,950,612 | 963,761 | 315,000 | 0 | 390,796 | 183,366 | 97,689 |

The significant increase in tax levy from 2015 to 2016 (Proposed) relates to more tax levy funded projects in Public Works and Fire and Rescue Services (ie. purchase of Quint truck).

Recommendations . Corporate Tax Levy

The average capital required (including contributions to working reserves) corporately over the next ten years is \$2,284,675.

| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|--------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Capital | 1.95M | 2.95M | 2.82M | 2.52M | 2.55M | 2.1M | 1.93M | 1.89M | 1.97M | 2.18M |
| Avg. Annual Requirement | | | | | | | | | | <u>2.28M</u> |

The average capital required of \$2,284,675 is significantly higher than what is realistic for the Township based on our current financial conditions.

| | Total Capital | Tax Levy | Gas Tax | In Lieu of Parkland | Working Reserves | DC | Other (Grants) |
|-------------------------|----------------------|-----------------|----------------|----------------------------|-------------------------|-----------|-----------------------|
| 2017 (Ideal) | 2,284,675 | 1,500,000 | 215,000 | 19,675 | 200,000 | 270,000 | 80,000 |
| 2017 (Realistic) | 1,500,000 | 1,000,000 | 215,000 | 5,000 | 100,000 | 100,000 | 80,000 |

Based on the above, it is recommended that staff report back on the implementation of a \$1,000,000 capital tax funded program in May 2016 to effectively address the Township's future capital requirements.

Special Council Meeting

On December 22, 2014 a Special Council Meeting was held for establishing both short-term and long-term goals and objectives for the 2014-2018 Council term. The following is a summary as to how these goals and objectives will be achieved through the capital budget and forecast process.

- Use of the Aggregate Levy . 2 to 4 Year Timeline
 - In future budget years, it is recommended that the full amount of the Aggregate Levy be transferred to an Aggregate Levy working reserve as a source of funding for Public Works projects. There is no legislation in the Act at this time that restricts how the Aggregate Levy should be used. We recommend that the Aggregate Levy be used to fund Public Works capital projects because the aggregate industry has a direct effect on the Township's Public Works infrastructure. Based on our review of previous year budgets, the practice has been to include this funding as a revenue source to fund the ongoing operations of the Township.
- Tax Stabilization Working Reserve . 2 Year Timeline
 - Currently, the Township's operating carry-forward working reserve is being utilized to address and settle significant and known taxation appeals. A tax stabilization working reserve can be created with a portion of the surplus allocation contributed to it in the future.
- Fire Master Plan . Multiple Year Timeline
 - It is proposed that the Township will utilize this plan to prioritize and plan for capital and operating expenditures in Fire and Rescue Services.
- Recreation and Parks Master Plan - Multiple Year Timeline
 - The Township has incorporated some of the recommendations from the Recreation and Parks Master Plan in the Capital Budget and Forecast as well as the Operating budgets for the respective cost centres that the recommendations pertain to. The next step is to conduct the Parks Master Plan for the Puslinch Community Centre Park to further prioritize and determine appropriate courses of action.
- Highway 6 By-pass . Multiple Year Timeline
 - The 2016 Proposed Capital Budget and Forecast includes funds budgeted in 2016 and 2017 related to the Morrison Streetscaping project. This project also has capital carry-forward amounts that were budgeted in 2013, 2014, and 2015. The permit for this project has been issued, therefore, works would commence in the spring of 2016.

- Gateway Signage . 3 Year Timeline
 - The County is currently undertaking a Wellington Signage Plan program. Upon completion of this program, staff will report back regarding next steps and any funding implications.

- Paved Shoulders and Edgeline Painting . Multiple Year Timeline of 2-3 years
 - Township staff plan to report on the cost considerations associated with paved shoulders and edgeline painting later in 2015.
 - Township staff have submitted an Expression of Interest for the Ontario Municipal Cycling Infrastructure grant for a proposed multi-use path on Wellington Road 34 from the Aberfoyle sidewalks to McLean Road. The expression of interest indicates that the project will align with the County's road widening project on Wellington Road 46. There is a potential to utilize the Wellington County Trail Funding Program for this project should the Township be successful in its expression of interest.

- Streaming of Council meetings . 3 Year Timeline
 - Staff have spoken to a municipality that is in the process of implementing live streaming of Council meetings. In general, hardware and software ranges from \$25,000 to \$40,000 depending on the quality of the equipment and whether the Township opts for wireless capabilities. Also, there are annual web hosting costs that can cost up to \$8,000 annually. Note, this is based on the experience of one municipality.

- Zoning by-law review . Multiple Year Timeline of 2 years
 - The 2016 Proposed Capital Budget includes funds to be budgeted in 2016 for the comprehensive review of the Township's current zoning by-law including the Community Improvement Plan Official Plan Amendment.

- Township Office improvements including Accessibility . Multiple Year Timeline of 2 years
 - The 2016 Capital Budget and Forecast includes funds to be budgeted in 2019 to 2023 for the office renovation/expansion project including accessibility.
 - The Township's Corporate Accessibility and Corporate Office Repairs/Restoration Working Reserve can fund a portion of this project.

- Community Improvement Plan (CIP) . Multiple Year Timeline of 1 year
 - The Township is eligible to obtain \$25,000 per year for the BR+E Municipal Implementation Fund from the County of Wellington. The 2016 operating budget includes \$10,000 of this grant to fund the staff time associated with the implementation of the recommendations of the CIP. The additional \$15,000 of grant funding has been allotted for the CIP grant program.

Proposed Operating Budget

Clothing and Safety . All Departments

Department heads provided information regarding current clothing and safety purchases for their staff. The detailed information including items purchased and frequency of replacement is outlined in Schedule D to Report FIN-2015-031.

Summarized below is the total cost per staff member and total cost on a departmental basis for clothing and safety purchases for staff:

| Department | Items | Total Cost per Staff Member | Total Department Cost |
|----------------------------|--|--|-----------------------|
| Fire and Rescue | Shirts, Pants, T-Shirts, Baseball Cap, Sweaters, Shorts, Dress Uniform | \$1,219 | \$31,956 |
| Public Works | Clothing and Safety Allowance | \$350 | \$1,750 |
| Optimist Recreation Centre | Winter Coats | These coats are available to all staff working at the ORC. | \$250 |
| Building | Work Boots, 3 in 1 Jacket, Golf/Polo Shirts | \$495 | \$990 |

The total cost per staff member indicated above is significantly different on a departmental basis. It is recommended that the total cost per staff member be consistent corporately and that these purchases be reviewed through the Expense Policy review scheduled for 2015.

Next Steps

Committee Discussion

Township staff are scheduled to meet with the Recreation Committee on October 20, 2015 to present the Puslinch Community Centre, Optimist Recreation Centre, and Parks 2016 Capital Budget and Forecast and the 2016 Operating Budget.

2015 Surplus Allocation

The estimated operating and capital surpluses will be provided to Council at the February 3, 2016 Operating/Capital budget meeting as the actuals will be in the general ledger by this time.

The final audited surplus amount will be allocated based on Council Resolution No. 2013-284 which states that Council adopt a policy to allocate any budget surplus to the Township's Working Reserves for the purpose of meeting future liabilities in accordance

with Report FIN-2013-006+

The 2015 audited surplus allocations will be provided for information in a report to Council upon completion of the audit.

Grants Requested

In accordance with the Township's current practice, Township staff will send correspondence to organizations requesting detailed information regarding the grant request, most current financial statements, and most current operating budgets. The information received will be provided to Council for the December 2, 2015 Operating/Capital budget meeting.

Assessment Growth

The Township will obtain the returned assessment roll for 2016 from MPAC in December 2015. Township staff will provide the 2016 tax rate calculation and the tax impact for the median residential assessment in the Township based on the proposed Operating and Capital taxation levy.

Cost of Living Adjustment

Summarized below are the cost of living adjustments (COLA) being considered or approved by the comparator municipalities used in the Township's 2014 Pay Equity Study and the local municipalities of the County of Wellington, including the County of Wellington.

The average approved COLA in these municipalities amounted to 1.44% in 2014 and 1.93% in 2015. The Township's approved COLA was 1.0% in 2014 and 2.0% in 2015.

Many of these municipalities use the most recent Ontario Consumer Price Index to determine their recommended COLA. The August 2014 to August 2015 Ontario Consumer Price Index for Ontario has increased by 1.2%.

| Municipality | 2014 COLA | 2015 COLA | 2016 COLA | How is COLA determined? |
|---------------------|------------------|------------------|------------------|---|
| Wellesley | 1.5% | 2.0% | Not available | October CPI for Ontario |
| Mono | 1.3% | 2.0% | 2.0% - Proposed | Statistics Canada CPI |
| Blandford-Blenheim | 1.0% | 2.0% | Not available | Statistics Canada CPI |
| Erin | 2.0% | 1.5% | Not available | Use County as a Guide and Statistics Canada CPI |
| Wellington North | 1.5% | 1.5% | Not available | Based on union negotiations and Statistics Canada CPI |
| Mapleton | 2.5% | 2.5% | Not available | Statistics Canada CPI |

| Municipality | 2014 COLA | 2015 COLA | 2016 COLA | How is COLA determined? |
|--------------------|--------------|--------------|------------------------------------|---|
| Guelph/ Eramosa | 1.0% | 2.0% | Not available | Historically has increased the payroll grid in accordance with the previous year third quarter CPI. |
| Minto | 0.0% | 2.0% | Not available | Policy in place which states the grids move by the October CPI, however Council must approve this each year at budget time. |
| Wellington County | 2.0% | 2.0% | 2.0% - Approved at Committee Level | Human Resources Department takes part in salary surveys and has access to public sector and CUPE wage comparators. |
| Centre Wellington | 1.6% | 1.75% | 1.9% - Approved | Negotiated a four year agreement with its Staff Association effective January 1, 2013. |
| Average | 1.44% | 1.93% | | |
| Puslinch | 1.0% | 2.0% | | |

Summarized below is the salary dollar impact as well as the tax rate percentage impact of cost of living increases ranging from 1.0% to 2.0%.

| Cost of Living % | 1.0% | 1.25% | 1.50% | 1.75% | 2.0% |
|---|--------|--------|--------|--------|--------|
| Estimated Salary & Benefits \$ | 20,844 | 26,055 | 31,266 | 36,477 | 41,688 |
| Tax Rate % | 0.64% | 0.79% | 0.95% | 1.11% | 1.27% |

Staff will provide a recommendation for a COLA increase to Council for the December 2, 2015 Operating/Capital budget meeting when additional information is obtained from the Township comparator municipalities.

FINANCIAL IMPLICATIONS

2016 Proposed Capital Budget Compared to the 2015, 2014 and 2013 Approved Capital Budget Funding Comparisons

The total capital projects proposed in the 2016 capital budget amount to \$1,950,612.

The total capital projects and contributions to working reserves approved in the 2015 capital budget amount to \$1,454,540.

The total capital projects and contributions to working reserves approved in the 2014 capital budget amount to \$2,023,598.

The total capital projects and contributions to working reserves approved in the 2013 capital budget amount to \$1,762,600.

Pages 66 and 67 of Schedule A provide this information in both chart and graphical format. The information on these pages includes the total capital including the funding sources for the 2013 to 2016 capital programs.

Pages 57 to 59 of Schedule B provides information on the changes operationally for revenues, contributions from working reserves, and expenses on a departmental basis in 2016 compared to 2015.

APPLICABLE LEGISLATION AND REQUIREMENTS

Municipal Act, 2001

ATTACHMENTS

Schedule A . 2016 Capital Budget and Forecast

Schedule B . 2016 Operating Budget

Schedule C . Debt . Comparator Municipalities

Schedule D . Clothing and Safety . All Departments

**Corporate
2016 Capital Budget and Forecast**

| Capital Project | Capital Cfdw - 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2016 Projects | | | | | | Comments | |
|---|---------------------|--------|--------|--------|---------|---------|---------|---------|---------|------|------|---------------|---------|---------|----------|-----------------|----|----------|---|
| | | | | | | | | | | | | Levy | Gas Tax | Aggreg. | Parkland | Working Reserve | DC | | Other (grants) |
| IT Software Upgrade (GIS Integration; Access Database - Building; Records Tracking; Intranet; eCommerce; Advanced Tracker (web-based time recording), Online Payments, Telephone System Upgrades (VOIP) | 61,281 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | Projects approved in 2014 Capital Budget and carried forward to 2016. |
| Schematic Design of Municipal Office | 16,981 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | Projects approved in 2014 Capital Budget and carried forward to 2016. |
| Community Based Strategic Plan | 5,100 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | Projects approved in 2015 Capital Budget and carried forward to 2016. |
| Destination Marketing/Branding (Logo) | - | 15,000 | - | - | - | - | - | - | - | - | - | 7,500 | - | - | - | - | - | 7,500 | See Capital Budget Project Sheet |
| Server | - | - | 20,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | Server is recommended for replacement every 4-5 years. |
| Computer Equipment | - | - | - | 20,000 | - | - | - | 20,000 | - | - | - | - | - | - | - | - | - | - | Typical 4 year replacement cycle for laptops. |
| Office renovation/ expansion including accessibility | - | - | - | - | 231,000 | 231,000 | 231,000 | 231,000 | 231,000 | - | - | - | - | - | - | - | - | - | Eligible for \$10K/year for the County Accessibility Grant. Facility Needs Assessment dated April 13, 2015 indicates a cost of \$1.05M (net of taxes, site work, furniture, fixtures, equipment, permits and consulting costs). Assumed 8% consulting costs for the project management and administration of the project and 2% for the non-refundable portion of HST. No inflationary impacts are included in the amount budgeted. Cost estimate does not include an increase in the size/capacity of the Council Chambers. Additional costs not currently budgeted for include the cost of a portable for offsite staff work. The total cost of the use of an offsite portable would depend on the phasing of the project in accordance with the recommendations from the Schematic Design to be completed in 2015. |
| Septic System Upgrade | | | | | | 50,000 | | | | | | | | | | | | | Pipe works in the tank and septic bed are deteriorating. Septic system acquired in 1983 with a 30 year lifecycle. |

**Corporate
2016 Capital Budget and Forecast**

Schedule A to Report FIN-2015-031

| Capital Project | Capital C fwd - 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2016 Projects | | | | | | Comments | |
|--|----------------------|------|------|------|--------|-------|--------|--------|------|-------|------|---------------|---------|---------|----------|-----------------|----|----------|---|
| | | | | | | | | | | | | Levy | Gas Tax | Aggreg. | Parkland | Working Reserve | DC | | Other (grants) |
| Air Balancing Study & Recommission HVAC | - | - | - | - | 10,500 | - | - | - | - | - | - | - | - | - | - | - | - | - | BCA recommends completion of an Air Balancing Study for the Municipal Office immediately (page 3-10 of 3-19). The Energy Conservation and Demand Management Plan indicates recommissioning of HVAC system and re-balancing of air flows in the Municipal Office (Section 10). |
| Heating, Ventilation and Air Conditioning in Municipal Offices | - | - | - | - | 5,000 | - | - | 30,000 | - | - | - | - | - | - | - | - | - | - | BCA report indicates the furnace and condenser units are in good condition along with the HVAC distribution ductwork and damper control system and shall be scheduled for replacement at the end of their service life in 8 years time (\$20K for furnaces and condenser units and \$10K for damper control system) . The heat recovery unit is approaching the end of its typical life cycle and should be replaced in the next 5 years (p. 3-10 of 3-19). |
| Arc Flash Study | - | - | - | - | - | 7,500 | - | - | - | - | - | - | - | - | - | - | - | - | BCA recommends Arc Flash Study for all electrical equipment in the Municipal Office. Different electrical panels and electrical equipment have different arc flash ratings. This study reviews the arc flash hazard risks to determine the types of protective equipment to be used in areas that have a high arc flash rating. |
| Replacement of John Wood Electric 48 USG Heater | - | - | - | - | - | 5,000 | - | - | - | - | - | - | - | - | - | - | - | - | BCA report indicates that this equipment is approximately 9 years old and is recommended for replacement in 6 years time (p. 3-10 of 3-19). Energy Conservation and Demand Management Plan indicates the replacement of the electric hot water heater with a natural gas model to save on energy consumption (Section 10). |
| Pay Equity Study | - | - | - | - | - | - | 10,000 | - | - | - | - | - | - | - | - | - | - | - | Last Pay Equity Study completed in 2014. Recommended to complete every 7 years. |
| Power Distribution Equipment (feeders, panels, main disconnect switch) | - | - | - | - | - | - | 20,000 | - | - | - | - | - | - | - | - | - | - | - | BCA report indicates replacement in 2 to 7 years (p. 3-13 of 3-19). |
| Heating, Ventilation and Air Conditioning in Public Works Area | - | - | - | - | - | - | - | - | - | 6,000 | - | - | - | - | - | - | - | - | BCA report indicates that replacement of the gas fired infra-red heaters in the public works area estimated at \$6,000 in 2024 (p. 3-10 of 3-19). |

**Corporate
2016 Capital Budget and Forecast**

| Capital Project | Capital Cfw - 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2016 Projects | | | | | | Comments | |
|---|--------------------|--------|--------|--------|---------|---------|---------|---------|---------|---------|--------|---------------|---------|---------|----------|-----------------|----|----------|---|
| | | | | | | | | | | | | Levy | Gas Tax | Aggreg. | Parkland | Working Reserve | DC | | Other (grants) |
| Replacement of UV Pure Water Treatment System | - | - | - | - | - | - | - | - | - | 10,000 | - | - | - | - | - | - | - | - | BCA report indicates that the water treatment equipment is in good/fair condition and is anticipated for replacement in 2024 (p.3-10 of 3-19). |
| Replacement of Metal Roofing Panels * The year of these works is based on the design of addition/improvement of Municipal Office. | - | - | - | - | - | - | - | - | - | 125,000 | - | - | - | - | - | - | - | - | BCA report indicates that the roof appears to be performing as intended but is approaching the end of its life expectancy (p. 3-4 of 3-19). |
| Window and Door Replacement Program * The year of these works is based on the design of addition/improvement of Municipal Office. | - | - | - | - | - | - | - | - | - | 100,000 | - | - | - | - | - | - | - | - | BCA report indicates that the exterior windows and doors are in fair condition and will reach the end of their life expectancy within the next 10 years (p. 3-6 of 3-19). |
| Community Based Strategic Plan | - | - | - | - | - | - | - | - | - | - | 30,000 | - | - | - | - | - | - | - | Completion every 10 years. |
| Grand Total Capital | 83,362 | 15,000 | 20,000 | 20,000 | 246,500 | 293,500 | 261,000 | 281,000 | 231,000 | 241,000 | 30,000 | 7,500 | - | - | - | - | - | 7,500 | |

Working Reserves and Reserve Funds

| | | | | | | | | | | | | | | | | | | | |
|---------------------------------------|--|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|---|---|---|---|---|---|---|-------------------|
| Corporate Office Repairs/ Restoration | - | 0 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | - | - | - | - | - | - | - | |
| Corporate Accessibility | - | 0 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | - | - | - | - | - | - | - | See Note A |
| Corporate IT Software | - | 0 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | - | - | - | - | - | - | - | |
| Corporate IT Hardware | - | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | - | - | - | - | - | - | - | |
| Administration Studies Reserve Fund | Monies received as development charges as set out in the Development Charges Act, 1997 | | | | | | | | | | | | | | | | | | |
| Grand Total Contributions | - | - | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | - | - | - | - | - | - | - | |

Note A

The deadline for developing, implementing and enforcing accessibility standards in order to achieve accessibility for Ontarians with disabilities with respect to goods, services, facilities, accommodation, employment, buildings, structures and premises is on or before January 1, 2025. At this time, the barrier free requirements for interior spaces still fall under the Ontario Building Code Act. Currently, the only requirements under the AODA are specifically exterior spaces such as trails, parking, outdoor public eating areas, etc. Most municipalities across Ontario are not waiting until the Ontario Building Code is updated to encompass a greater level of accessibility; they are instead referring to the Facility Accessibility Design Standards from the City of London and the Final Proposed Accessible Building Environment Standard issued by the province when building or renovating buildings and facilities. The intent is for the Final Proposed Building Environment Standard to eventually replace the Barrier-Free section of the Ontario Building Code. The Township of Puslinch, through By-law No. 41/09, adopted the County of Wellington Facility Accessibility Design Manual which is based on the City of London's design standards.

**TOWNSHIP OF PUSLINCH
2016 CAPITAL BUDGET**

Department

Corporate

1 - Project Title and Type (ie. minor repairs, major repairs, replacement, new equipment, studies, policies, plans etc.)

Project Title - Destination Marketing/Branding (Logo)

2 - Purpose of Expenditure (ie. identify links to any plans, policies, legislation, studies, etc.)

The Recreation and Parks Master Plan and Township Council during its term of Council goals and objective setting session identified %Destination Marketing/Branding+as an initiative.

3 - Specific Location (ie. list facility names, stretches of Road from/to streets, etc.)

N/A

4 - Project Description

The Recreation and Parks Master Plan recommended undertaking a Communications & Branding Strategy to promote local parks and recreation opportunities. One option presented in the plan was utilizing Township-wide signage to easily identify municipal assets and branding (logo, tag line, etc.) and to provide consistent messaging.

The Rural Economic Development (RED) program will be accepting new applications beginning in October 2015. This project could be eligible for \$7,500 (50%) RED funding with the remaining \$7,500 (50%) funding from the tax levy. It is recommended that the commencement of this project be contingent upon receiving RED funding.

5 - Capital Funding for 2016 Expenditures

| | | | |
|--|---------------|---|--|
| Tax Levy | 7,500 | | |
| Gas Tax Reserve Fund | | | |
| Aggregate Levy | | | |
| In Lieu of Parkland Working Reserve | | | |
| DC Reserve Fund Note A | | Additional information related to DC's | |
| Other (grants) | 7,500 | Project # and Description in DC | |
| Total Funding | 15,000 | Year in DC Study | |
| | | % of DC Funding allowed in DC | |
| | | Service Area in DC | |

Note A: Please indicate the service area, project description, project number, year(s), and % of DC funding allotted as outlined in the 2014 DC Study.

6 - Capital Components, Costs, and Timing

Please list proposed 2016 capital spending by quarter for cash flow purposes

| Project Components | 2016 | | | | | Future Phases ^{Note B} | | | |
|--|---------|---------|---------------|---------|---------------|---------------------------------|------|------|------|
| | JAN-MAR | APR-JUN | JUL-SEP | OCT-DEC | Total 2015 | 2017 | 2018 | 2019 | 2020 |
| Professional Services | | | 15,000 | | 15,000 | | | | |
| | | | | | - | | | | |
| | | | | | - | | | | |
| Total Cost | - | - | 15,000 | - | 15,000 | - | - | - | - |
| Note B: The Future Phases section is to identify the quantum of the total project cost only. Future Phases will not be automatically approved nor funded if this project is approved. | | | | | | | | | |

7 - Incremental Operating Budget Impact

| | 2016 | Annualized | # FT Staff | # PT Staff |
|---------------------------------|------|------------|------------|------------|
| Incremental Revenues | | | | |
| Incremental Salary and Benefits | | | | |
| Incremental Non-Salary Costs | | | | |
| Total Incr. Exp./ (Rev.) | - | - | | |

Finance
2016 Capital Budget and Forecast

| Capital Project | Capital Cfwd - 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2016 Projects | | | | | | Comments | |
|---|---------------------|--------|--------|--------|--------|------|------|------|------|------|------|---------------|---------|---------|---------------------|-----------------|----|----------|--|
| | | | | | | | | | | | | Levy | Gas Tax | Aggreg. | In Lieu of Parkland | Working Reserve | DC | | Other (grants) |
| Amendment to the 2014 DC Study | 7,140 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | Item approved in 2015 Capital Budget and carried forward to 2016 as the results of the Fire Master Plan are currently pending. |
| Updates to Asset Management Plan (AMP) | - | 25,000 | 10,000 | 10,000 | - | - | - | - | - | - | - | 25,000 | - | - | - | - | - | - | See Capital Budget Sheet |
| 2019 Development Charges Background Study | - | - | - | - | 17,113 | - | - | - | - | - | - | - | - | - | - | - | - | - | Unless it expires or is repealed earlier, a development charge by-law expires five years after the day it comes into force. By-Law No. 2014-054 expires on September 3, 2019. The 2014 DC Study includes a Development Charges Background Study in 2019 with a gross capital cost estimate of \$15,500 (\$17,113 recorded in 2019 is adjusted for inflation) and approx. 90% recoverable with DC's (p. 5-2). |
| Grand Total Capital | 7,140 | 25,000 | 10,000 | 10,000 | 17,113 | - | - | - | - | - | - | 25,000 | - | - | - | - | - | - | |

**TOWNSHIP OF PUSLINCH
2016 CAPITAL BUDGET**

Department

Finance

1 - Project Title and Type (ie. minor repairs, major repairs, replacement, new equipment, studies, policies, plans etc.)

Project Title - Updates to Asset Management Plan
Project Type - Plan

2 - Purpose of Expenditure (ie. identify links to any plans, policies, legislation, studies, etc.)

1.) The Pavement Condition Index (PCI) on Township roads was last updated as part of the 2007 Roads Needs Study. The 2013 Asset Management Plan (AMP) indicates that the Township will endeavour to undertake a detailed assessment of the current condition of Township roads, including updating the PCI values at least every 5 years. The estimate for updating the 2007 PCI values is included in 2016 at a cost of \$25,000.
2.) The AMP indicates that Stormwater Management (SWM) facilities be inspected and maintained in accordance with the Ministry of Environment SWM Planning and Design Manual. The AMP indicates that these inspections in accordance with the MOE be completed annually to ensure inlets and outlets are free from obstructing debris and to assess maintenance requirements. As part of our Municipal Performance Measurement Program reporting, the information requested is the total kilometers of rural drainage system. The estimate for inspecting SWM facilities is included in the 2017 forecast at a cost of \$10,000 (\$3,500 is a one-time cost for determining the length and reviewing and compiling archive data of SWM design reports).
3.) The AMP dated December 2013 indicates that at a minimum, the AMP should be updated every 5 years. The estimate for incorporating the updates above to our AMP is included in the 2018 forecast at a total cost of \$10,000. In 2015, BDO Canada LLP conducted a review of the Township AMP to provide the Township with recommendations, etc. for our next update. The recommendations as part of BDO's peer review should be incorporated into the updated AMP. BDO Canada has recommended improvements to the Township's financing strategy in order to be aligned with the Ministry's requirements for an AMP.

3 - Specific Location (ie. list facility names, stretches of Road from/to streets, etc.)

N/A

4 - Project Description

Updates to Asset Management Plan

5 - Capital Funding for 2016 Expenditures

| | |
|----------------------|--------|
| Tax Levy | 25,000 |
| Gas Tax Reserve Fund | |

| | | | |
|--|---------------|---|--|
| Aggregate Levy | | Additional information related to DC's | |
| In Lieu of Parkland | | | Project # and Description in DC |
| Building Surplus Reserve Fund | | | Year in DC Study |
| DC Reserve Fund <small>Note A</small> | | | % of DC Funding allowed in DC |
| Other (grants) | | | Service Area in DC |
| Total Funding | 25,000 | | |

Note A: Please indicate the service area, project description, project number, year(s), and % of DC funding allotted as outlined in the 2014 DC Study.

6 - Capital Components, Costs, and Timing

Please list proposed 2016 capital spending by quarter for cash flow purposes

| Project Components | 2016 | | | | | Future Phases <small>Note B</small> | | | |
|-----------------------|---------|---------|---------|---------------|---------------|-------------------------------------|---------------|------|------|
| | JAN-MAR | APR-JUN | JUL-SEP | OCT-DEC | Total 2015 | 2017 | 2018 | 2019 | 2020 |
| Professional Services | | | | 25,000 | 25,000 | 10,000 | 10,000 | | |
| | | | | | - | | | | |
| | | | | | - | | | | |
| Total Cost | - | - | - | 25,000 | 25,000 | 10,000 | 10,000 | - | - |

Note B: The Future Phases section is to identify the quantum of the total project cost only. Future Phases will not be automatically approved nor funded if this project is approved.

7 - Incremental Operating Budget Impact

| | | | | |
|--|-------------|-------------------|-------------------|-------------------|
| | 2016 | Annualized | | |
| Incremental Revenues | | | | |
| Incremental Salary and Benefits | | | # FT Staff | # PT Staff |
| Incremental Non-Salary Costs | | | | |
| Total Incr. Exp./ (Rev.) | - | - | | |

**Building
2016 Capital Budget and Forecast**

| Capital Project | Capity Cfwd- 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2016 Projects | | | | | | Comments |
|---|----------------------|------|------|--------|------|------|------|------|------|------|--------|---------------|---------|---------|------------------------|--------------------|---------------|---|
| | | | | | | | | | | | | Levy | Gas Tax | Aggreg. | In Lieu of Parkland | Working Reserve | DC Reserve | |
| Vehicle - for Inspector - Replacement | - | - | - | - | - | - | - | - | - | - | 33,000 | - | - | - | - | - | - | 2015 vehicle to be replaced in 2025 (10 yr. lifecycle). |
| Vehicle - for CBO Official - Replacement | - | - | - | 35,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | 2013 Chevrolet Silverado to be replaced in 2018 (5 yr. lifecycle). |
| Grand Total Capital | - | - | - | 35,000 | - | - | - | - | - | - | 33,000 | - | - | - | - | - | - | |

Working Reserves and Reserve Funds

| | |
|-------------------------------|--|
| Building Surplus Reserve Fund | Under the Building Code Act, 1992, The total amount of the fees must not exceed the anticipated reasonable costs of the principal authority to administer and enforce this Act in its area of jurisdiction. 2002, c. 9, s. 11 (2). |
|-------------------------------|--|

**Planning and Development
2016 Capital Budget and Forecast**

| Capital Project | Capity Cfwd- 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2016 Projects | | | | | | Comments | |
|---|----------------------|--------|------|------|------|------|------|------|------|------|------|---------------|---------|---------|------------------------|--------------------|---------------|----------|---|
| | | | | | | | | | | | | Levy | Gas Tax | Aggreg. | In Lieu of Parkland | Working Reserve | DC Reserve | | Other (grants) |
| Municipal Servicing Standards | 25,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | Item approved in 2015 Capital Budget and carried forward to 2016. |
| Comprehensive Zoning By-law Review (CIP OPA Amendment) | - | 80,000 | - | - | - | - | - | - | - | - | - | 72,800 | - | - | - | - | 7,200 | - | See Capital Budget Sheet |
| Grand Total Capital | 25,000 | 80,000 | - | - | - | - | - | - | - | - | - | 72,800 | - | - | - | - | 7,200 | - | |

**TOWNSHIP OF PUSLINCH
2016 CAPITAL BUDGET**

Department **Planning and Development**

1 - Project Title and Type (ie. minor repairs, major repairs, replacement, new equipment, studies, policies, plans etc.)

Project Title - Comprehensive Zoning By-law Review including CIP OPA Amendment
Project Type - By-law Update

2 - Purpose of Expenditure (ie. identify links to any plans, policies, legislation, studies, etc.)

The Township's Zoning By-law No. 19/85 developed in 1985 requires updating. Staff are proposing to develop a new comprehensive Zoning By-law with the goal of creating a single and progressive regulatory document which appropriately implements Provincial, Regional and Local policies. The cost estimated of \$80,000 is based on comparator municipalities who have undergone a Comprehensive Zoning By-law review by retaining an outside consultant.

3 - Specific Location (ie. list facility names, stretches of Road from/to streets, etc.)

N/A

4 - Project Description

Comprehensive Zoning By-law Review as current by-law is outdated (1985).

5 - Capital Funding for 2016 Expenditures

| | |
|---|---------------|
| Tax Levy | 72,800 |
| Gas Tax Reserve Fund | |
| Aggregate Levy | |
| In Lieu of Parkland | |
| Building Surplus Reserve Fund | |
| DC Reserve Fund Note A | 7,200 |
| Other (grants) | |
| Total Funding | 80,000 |

| Additional information related to DC's | |
|--|--------------------------|
| Project # and Description in DC | 3 - Zoning By-law Review |
| Year in DC Study | 2018 |
| % of DC Funding allowed in DC | 45% |
| Service Area in DC | Administration Studies |

Note A: Please indicate the service area, project description, project number, year(s), and % of DC funding allotted as outlined in the 2014 DC Study.

6 - Capital Components, Costs, and Timing

Please list proposed 2016 capital spending by quarter for cash flow purposes

| Project Components | 2016 | | | | | Future Phases ^{Note B} | | | |
|--|---------|---------------|---------------|---------------|---------------|---------------------------------|------|------|------|
| | JAN-MAR | APR-JUN | JUL-SEP | OCT-DEC | Total 2015 | 2017 | 2018 | 2019 | 2020 |
| Professional Services | | 20,000 | 20,000 | 40,000 | 80,000 | | | | |
| | | | | | - | | | | |
| | | | | | - | | | | |
| Total Cost | - | 20,000 | 20,000 | 40,000 | 80,000 | - | - | - | - |
| Note B: The Future Phases section is to identify the quantum of the total project cost only. Future Phases will not be automatically approved nor funded if this project is approved. | | | | | | | | | |

7 - Incremental Operating Budget Impact

| | 2016 | Annualized | # FT Staff | # PT Staff |
|---------------------------------|------|------------|------------|------------|
| Incremental Revenues | | | | |
| Incremental Salary and Benefits | | | | |
| Incremental Non-Salary Costs | | | | |
| Total Incr. Exp./ (Rev.) | - | - | | |

**Public Works
2016 Capital Budget and Forecast**

| Capital Project | Capital Cfwd - 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2016 Projects | | | | | | Comments | |
|---|---------------------|---------|---------|---------|--------|--------|--------|------|--------|------|---------|---------------|---------|---------|---------------------|-----------------|--------|----------|---|
| | | | | | | | | | | | | Levy | Gas Tax | Aggreg. | In Lieu of Parkland | Working Reserve | DC | | Grant |
| Traffic Calming - Streetscaping Morriston | 59,041 | 33,000 | 33,000 | - | - | - | - | - | - | - | - | 31,680 | - | - | - | - | 1,320 | - | \$15k approved in 2013 (\$4,986 actual). \$37,500 approved in 2014 (\$2,132 actual). \$10,000 approved in 2015 (\$3,917 actual). Current estimated construction cost is roughly \$105,000 (\$70K phase 1 and \$35K phase 2). There are also architectural fees estimated at \$12.5K for both phases. Project is 15.6% DC recoverable (p. 5-6). Maintenance costs - Shrub beds should receive mulch top up every two years which represents approximately \$2,500 per occurrence. Weeding of beds, if done monthly April through September, is approximately \$1,000 per occurrence. Tree maintenance will only be required under extreme weather conditions requiring water/fertilizing or through damages caused by wind or ice. |
| Nassagaweya-Puslinch Townline | | 93,300 | | | | | | | | | | 89,568 | | | | | 3,732 | | See Capital Budget Sheet |
| Calfass Rd | 11,880 | 350,000 | - | - | - | - | - | - | - | - | - | 21,000 | 315,000 | - | - | - | 14,000 | - | See Capital Budget Sheet |
| Victoria Rd | 13,575 | 160,000 | 225,000 | 415,500 | - | - | - | - | - | - | - | 110,722 | - | - | - | - | 6,400 | 42,878 | See Capital Budget Sheet |
| Watson Rd-Maltby to #34 | 10,824 | 350,000 | - | - | - | - | - | - | - | - | - | 236,000 | - | - | - | 100,000 | 14,000 | - | See Capital Budget Sheet |
| Leslie Rd- Victoria Rd. to Hwy 6 | - | 241,600 | - | - | - | - | - | - | - | - | - | 231,936 | - | - | - | - | 9,664 | - | See Capital Budget Sheet |
| Carroll Pond & Lesic-Jassal Municipal Drain | - | 5,000 | 265,000 | - | - | 13,000 | - | - | - | - | 150,000 | 5,000 | - | - | - | - | - | - | See Capital Budget Sheet |
| Bridge and Culvert Inspections | - | - | 15,000 | - | 15,000 | - | 15,000 | - | 15,000 | - | 15,000 | - | - | - | - | - | - | - | Bi-annual bridge and culvert inspections as per OSIM regulation. |
| Ellis Culvert-2010 | - | 20,000 | 75,000 | - | - | - | - | - | - | - | - | 19,200 | - | - | - | - | 800 | - | See Capital Budget Sheet |

**Public Works
2016 Capital Budget and Forecast**

| Capital Project | Capital Cfwd - 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2016 Projects | | | | | | Comments |
|---------------------------------|---------------------|------|---------|---------|------|------|------|--------|------|------|------|---------------|---------|---------|---------------------|-----------------|----|---|
| | | | | | | | | | | | | Levy | Gas Tax | Aggreg. | In Lieu of Parkland | Working Reserve | DC | |
| Concession 1 -35 to Sideroad 20 | - | - | 253,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | Asset Number 15_ Surface amounting to repaving of 2 kms of roadway as identified in Appendix B - 2014 Expenditure Forecast of the Asset Management Plan dated December 2013. 15.6% DC recoverable (p.5-6) |
| Watson Rd- 36 to Leslie Rd | - | - | 215,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | Asset Numbers 134 and 136 amounting to repaving of 1.6 kms of roadway as identified in Appendix B - 2014 Expenditure Forecast of the Asset Management Plan dated December 2013. 15.6% DC recoverable (p. 5-6) |
| Pickup truck-Staff | - | - | 35,000 | - | - | - | - | 35,000 | - | - | - | - | - | - | - | - | - | This is a 2012 pick-up truck with a 5 yr lifecycle. |
| Fox Run Dr | - | - | 63,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | Asset Numbers 205 and 206 amounting to repaving of 0.25 kms of roadway as identified in Appendix B - 2014 Expenditure Forecast of the AMP dated December 2013. 15.6% DC recoverable (p. 5-6) This is a paving project to the end of the curbing. Remove top layer of asphalt and repave. |
| Little's Bridge | - | - | 20,000 | 195,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | Asset Number 1003 as identified in Appendix B - 2016 Expenditure Forecast of the AMP dated December 2013. 15.6% DC recoverable (p.5-6) This is a structural repair project with engineering to commence in 2017 and construction in 2018. |

**Public Works
2016 Capital Budget and Forecast**

| Capital Project | Capital Cfwd - 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2016 Projects | | | | | | Comments | |
|--|---------------------|------|---------|---------|------|------|------|------|------|------|------|---------------|---------|---------|---------------------|-----------------|----|----------|--|
| | | | | | | | | | | | | Levy | Gas Tax | Aggreg. | In Lieu of Parkland | Working Reserve | DC | | Grant |
| Bridlepath | - | - | 330,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | Asset Number 204_Surface amounting to repaving of 1.1 kms of roadway as identified in Appendix B - 2014 Expenditure Forecast of the Asset Management Plan dated December 2013. 15.6% DC recoverable (p.5-6). Remove top layer of asphalt and repave. |
| Aberfoyle Sidewalks | - | - | 100,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | County re-constructing Brock Road, sidewalk replacement to be part of this contract. Potential to utilize Wellington County Trail Funding Programme. |
| Ellis Rd-32 to Townline | - | - | - | 275,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | Asset Number 44 amounting to repaving of 2.1 kms of roadway as identified in Appendix B - 2014 Expenditure Forecast of the AMP dated December 2013. 15.6% DC recoverable (p.5-6). |
| Watson Rd- Leslie Rd to 4057 Watson Rd | - | - | - | 127,400 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | Asset Number 133 repaving of 1 km of roadway as identified in Appendix B - 2014 Expenditure Forecast of the AMP dated December 2013. 15.6% DC recoverable (p.5-6). |
| 1.5 ton dump truck | - | - | - | 75,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 2008 1.5 ton dump truck with a 10 year replacement cycle. |
| Backhoe | - | - | - | 100,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 2008 Backhoe with a 10 year replacement cycle. |

**Public Works
2016 Capital Budget and Forecast**

| Capital Project | Capital Cfwd - 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2016 Projects | | | | | | Comments | |
|--|---------------------|------|------|------|---------|------|------|------|------|------|------|---------------|---------|---------|---------------------|-----------------|----|----------|---|
| | | | | | | | | | | | | Levy | Gas Tax | Aggreg. | In Lieu of Parkland | Working Reserve | DC | | Grant |
| Concession 2- Sideroad 10 to 32 | - | - | - | - | 233,400 | - | - | - | - | - | - | - | - | - | - | - | - | - | Asset Number 32 amounting to repaving of 2.1 kms of roadway as identified in Appendix B - 2014 Expenditure Forecast of the AMP dated December 2013. 15.6% DC recoverable (p.5-6). |
| Forestell Rd- 32 to Roszell Rd | - | - | - | - | 145,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | Asset Number 66 amounting to repaving of 1.2 kms of roadway as identified in Appendix B - 2014 Expenditure Forecast of the Asset Management Plan dated December 2013. DC recoverable (p.5-6) |
| Tandem Dump Truck- 304 | - | - | - | - | 250,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | 2011 single axle dump truck with a 8 year replacement cycle. Replace with a tandem axle dump truck. |
| Concession 2- 2A to Sideroad 20 | - | - | - | - | 519,300 | - | - | - | - | - | - | - | - | - | - | - | - | - | Asset Number 36 as identified in Appendix B - 2018 Expenditure Forecast of the Asset Management Plan dated December 2013. 15.6% DC recoverable (p.5-6). This is a 2 km paving project on a major haul road. 130mm of asphalt and 9 metres wide. |
| Concession 7- McLean Rd to Concession 2A | - | - | - | - | 208,900 | - | - | - | - | - | - | - | - | - | - | - | - | - | Asset Number 165_Surface as identified in Appendix B - 2022 Expenditure Forecast of the Asset Management Plan dated December 2013. 15.6% DC recoverable (p. 5-6). This is a 0.7 km paving project on a major haul road. 130mm of asphalt and 9 metres wide. |

**Public Works
2016 Capital Budget and Forecast**

| Capital Project | Capital Cfwd - 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2016 Projects | | | | | | Comments | |
|------------------------|---------------------|------|------|------|---------|---------|------|---------|------|------|--------|---------------|---------|---------|---------------------|-----------------|----|----------|--|
| | | | | | | | | | | | | Levy | Gas Tax | Aggreg. | In Lieu of Parkland | Working Reserve | DC | | Grant |
| Concession 2A | - | - | - | - | 102,500 | - | - | - | - | - | - | - | - | - | - | - | - | - | Asset Number 37 as identified in Appendix B - 2018 Expenditure Forecast of the Asset Management Plan dated December 2013. 15.6% DC recoverable (p. 5-6). This is a .3 km paving project on a major haul road. 130mm of asphalt and 9 metres wide. |
| Leslie Rd | - | - | - | - | 20,000 | 300,000 | - | - | - | - | - | - | - | - | - | - | - | - | Asset Numbers 22, 23, 25 amounting to 2.8 kms of paving as identified in Appendix B- 2018, 2019, 2020 Expenditure Forecasts of the Asset Management Plan dated December 2013. 15.6% DC recoverable (p. 5-6). This is a drainage repair and paving project. Engineering to begin in 2019 with construction in 2020. |
| Gilmour Cu- 2009 | - | - | - | - | - | 100,000 | - | 500,000 | - | - | - | - | - | - | - | - | - | - | Engineering for this project conducted in 2014 to determine the work and approximate cost for this project. A structural repair project with final engineering and land acquisition to commence in 2020 and construction in 2022. Asset number 2009 as identified in Appendix B - 2015 Expenditure Forecast of the Asset Management Plan dated December 2013. 15.6% DC recoverable (p. 5-6). |
| Pickup Truck- Director | - | - | - | - | - | 35,000 | - | - | - | - | 35,000 | - | - | - | - | - | - | - | This is a 2015 truck with a 5 yr lifecycle. |
| Tandem Dump Truck- 302 | - | - | - | - | - | 250,000 | - | - | - | - | - | - | - | - | - | - | - | - | This is a 2012 truck with a 8 yr replacement cycle. |

**Public Works
2016 Capital Budget and Forecast**

| Capital Project | Capital Cfwd - 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2016 Projects | | | | | | Comments | |
|------------------------|---------------------|------|------|------|------|---------|---------|---------|------|------|------|---------------|---------|---------|---------------------|-----------------|----|----------|--|
| | | | | | | | | | | | | Levy | Gas Tax | Aggreg. | In Lieu of Parkland | Working Reserve | DC | | Grant |
| Laird Rd | - | - | - | - | - | 450,000 | 450,000 | - | - | - | - | - | - | - | - | - | - | - | Asset Numbers 72_Surface, 73_Surface, and 74_Surface amounting to repaving of 4 kms on a minor haul roadway as identified in Appendix B - 2014 Expenditure Forecast of the Asset Management Plan dated December 2013. 15.6% DC recoverable (p.5-6). 100mm of asphalt and 9 metres wide. 2 km in 2020 and 2 km in 2021. |
| Tandem Dump Truck- 301 | - | - | - | - | - | - | 250,000 | - | - | - | - | - | - | - | - | - | - | - | This is a 2012 tandem truck with a 8 yr replacement cycle. |
| Traffic Count Study | - | - | - | - | - | - | 28,800 | - | - | - | - | - | - | - | - | - | - | - | The 2014 DC Study includes a Traffic Count Study in 2021, gross capital cost estimate of \$25,000 (\$28,800 recorded in 2021 is adjusted for inflation) and approx. 60% recoverable DC's (p. 5-2). |
| Forestell Rd- 35 to 32 | - | - | - | - | - | - | 460,000 | - | - | - | - | - | - | - | - | - | - | - | Asset Numbers 67, 68, and 69 amounting to repaving of 4 kms of roadway as identified in Appendix B - 2014 Expenditure Forecast of the AMP dated December 2013. 15.6% DC recoverable (p.5-6). |
| Grader- 501 | - | - | - | - | - | - | - | 350,000 | - | - | - | - | - | - | - | - | - | - | This is a 1999 grader with a 20 to 25 yr lifecycle. |

**Public Works
2016 Capital Budget and Forecast**

| Capital Project | Capital Cfwd - 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2016 Projects | | | | | | Comments | |
|---------------------------------|---------------------|------|------|------|------|------|------|---------|---------|------|------|---------------|---------|---------|---------------------|-----------------|----|----------|--|
| | | | | | | | | | | | | Levy | Gas Tax | Aggreg. | In Lieu of Parkland | Working Reserve | DC | | Grant |
| Concession 4- 35 to Sideroad 10 | - | - | - | - | - | - | - | 230,000 | - | - | - | - | - | - | - | - | - | - | Asset Numbers 57 and 58 amounting to repaving of 2 kms of roadway as identified in Appendix B - 2019 and 2020 Expenditure Forecast of the Asset Management Plan dated December 2013. 15.6% DC recoverable (p.5-6). |
| Pickup Truck-Director | - | - | - | - | - | - | - | 35,000 | - | - | - | - | - | - | - | - | - | - | This is a 2017 truck with a 5 yr lifecycle. |
| Transportation Master Plan | - | - | - | - | - | - | - | - | 30,000 | - | - | - | - | - | - | - | - | - | The 2014 DC Study includes a Transportation Master Plan in 2023 with a gross capital cost estimate of \$25,000 (\$30,000 recorded in 2023 is adjusted for inflation) and approx. 60% recoverable with DC's (p. 5-2). |
| Single Axle Dump Truck-303 | - | - | - | - | - | - | - | - | 225,000 | - | - | - | - | - | - | - | - | - | This is a 2015 single axle dump truck with an 8 yr replacement cycle. |
| Concession 4- Sideroad 10 to 32 | - | - | - | - | - | - | - | - | 450,000 | - | - | - | - | - | - | - | - | - | Asset number 56_Surface 2 amounting to repaving of 2 kms. 1 km of this road will require the installation of geo-fabric to control road movement due to swamp conditions. |
| McLean Rd E and Winer Rd | - | - | - | - | - | - | - | - | 365,000 | - | - | - | - | - | - | - | - | - | Asset Numbers 158 and 212A amounting to repaving of 1.3 kms on a major haul road as identified in Appendix B - 2014 Expenditure Forecast of the Asset Management Plan dated December 2013. 15.6% DC recoverable (p.5-6). 130mm of asphalt and 9 metres wide. |

**Public Works
2016 Capital Budget and Forecast**

| Capital Project | Capital Cfwd - 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2016 Projects | | | | | | Comments | |
|-----------------------------|---------------------|------|------|------|------|------|------|------|--------|---------|------|---------------|---------|---------|---------------------|-----------------|----|----------|---|
| | | | | | | | | | | | | Levy | Gas Tax | Aggreg. | In Lieu of Parkland | Working Reserve | DC | | Grant |
| Mason Crt | - | - | - | - | - | - | - | - | 38,100 | - | - | - | - | - | - | - | - | - | Asset Number 38 amounting to repaving of 0.2 kms on a minor haul road as identified in Appendix B - 2014 Expenditure Forecast of the Asset Management Plan dated December 2013. 15.6% DC recoverable (p.5-6). 100mm of asphalt and 9 metres wide. |
| Maple Leaf Lane | - | - | - | - | - | - | - | - | 45,800 | - | - | - | - | - | - | - | - | - | Asset Number 52 amounting to repaving of 0.3 kms of roadway as identified in Appendix B - 2014 Expenditure Forecast of the Asset Management Plan dated December 2013. 15.6% DC recoverable (p.5-6). |
| Grader-502 | - | - | - | - | - | - | - | - | - | 350,000 | - | - | - | - | - | - | - | - | This is a 2000 grader with a 20 to 25 yr lifecycle. |
| Concession 4- Hwy 6 to 35 | - | - | - | - | - | - | - | - | - | 390,000 | - | - | - | - | - | - | - | - | Asset Numbers 59, 160, and 161 amounting to repaving of 3 kms as identified in Appendix B - 2018 and 2021 Expenditure Forecast of the Asset Management Plan dated December 2013. 15.6% DC recoverable (p.5-6). |
| Watson Rd- Maltby to Arkell | - | - | - | - | - | - | - | - | - | 480,000 | - | - | - | - | - | - | - | - | Asset Numbers 139 and 140 amounting to repaving of 3.7 kms as identified in Appendix B - 2015 and 2016 Expenditure Forecast of the Asset Management Plan dated December 2013. 15.6% DC recoverable (p.5-6). |

**Public Works
2016 Capital Budget and Forecast**

| Capital Project | Capital Cfwd - 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2016 Projects | | | | | | Comments | |
|--|---------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------------|---------|---------|---------------------|-----------------|--------|----------|---|
| | | | | | | | | | | | | Levy | Gas Tax | Aggreg. | In Lieu of Parkland | Working Reserve | DC | | Grant |
| Watson Rd - Wellington Road 34 to Wellington Road 36 | - | - | - | - | - | - | - | - | - | - | 500,000 | - | - | - | - | - | - | - | Asset Number 137 amounting to repaving of 4 kms as identified in Appendix B - 2014 Expenditure Forecast of the Asset Management Plan dated December 2013. 15.6% DC recoverable (p.5-6). |
| Gore Road - Valens Road to Concession 7 | - | - | - | - | - | - | - | - | - | - | 270,000 | - | - | - | - | - | - | - | Asset Number 5 amounting to repaving of 1.5 kms as identified in Appendix B - 2015 Expenditure Forecast of the Asset Management Plan dated December 2013. 15.6% DC recoverable (p.5-6). |
| Church and Victoria Street | - | - | - | - | - | - | - | - | - | - | 50,000 | - | - | - | - | - | - | - | Asset Number 28_Surface amounting to repaving of .2 kms as identified in Appendix B - 2014 Expenditure Forecast of the Asset Management Plan dated December 2013. 15.6% DC recoverable (p.5-6). |
| Grand Total Capital | 95,320 | 1,252,900 | 1,629,000 | 1,187,900 | 1,494,100 | 1,148,000 | 1,203,800 | 1,150,000 | 1,168,900 | 1,220,000 | 1,020,000 | 745,106 | 315,000 | - | - | 100,000 | 49,916 | 42,878 | |

**Public Works
2016 Capital Budget and Forecast**

| Capital Project | Capital Cfwd - 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2016 Projects | | | | | | Comments | |
|--|--|------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------------|---------|---------|---------------------|-----------------|----|----------|-------|
| | | | | | | | | | | | | Levy | Gas Tax | Aggreg. | In Lieu of Parkland | Working Reserve | DC | | Grant |
| Working Reserves and Reserve Funds | | | | | | | | | | | | | | | | | | | |
| Public Works Replacement and Restoration of Aging Infrastructure Working Reserve | - | 0 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 0 | - | - | - | - | - | - | |
| Winter Maintenance Reserve Fund | To provide winter maintenance funding as needed to offset unusual/severe winter maintenance costs. Surplus of funds in account number 01-0030-4214 should be transferred to this reserve fund. | | | | | | | | | | | | | | | | | | |
| Equipment Replacement Working Reserve | - | 0 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 0 | - | - | - | - | - | - | |
| Roads and Related Services Reserve Fund | Monies received as development charges as set out in the Development Charges Act, 1997 | | | | | | | | | | | | | | | | | | |
| Federal Gas Tax Rebate Reserve Fund | Monies received as gas tax funds: 2015 - \$203,528; 2016 - \$213,704; 2017 - \$213,704; 2018 - \$223,880. The remaining years funding will be determined by AMO by December 31, 2018 with an amendment to the agreement between AMO and the Township of Puslinch dated April 1, 2014. | | | | | | | | | | | | | | | | | | |
| Grand Total Contributions | - | - | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | - | - | - | - | - | - | - | |

**TOWNSHIP OF PUSLINCH
2016 CAPITAL BUDGET**

Department

Public Works

1 - Project Title and Type (ie. minor repairs, major repairs, replacement, new equipment, studies, policies, plans etc.)

Project Title - Road Construction
Project Type -Resurface with Double High Float Tar and Chip

2 - Purpose of Expenditure (ie. identify links to any plans, policies, legislation, studies, etc.)

Asset Number 153A, 154, 155 amounting to resurfacing of 6.2 kms of roadway as identified by the Town of Milton under the 2007 Joint Jurisdiction Maintenance and Repair Agreement. The Town of Milton is requesting that Puslinch contibute 50% of the cost for this project.

3 - Specific Location (ie. list facility names, stretches of Road from/to streets, etc.)

Nassagaweya-Puslinch Townline between County Rd 34 and Arkell Rd

4 - Project Description

Traffic control, pre surface treatment work completed by the Town of Milton forces, Double High Float Tar and Chip application and inspection

5 - Capital Funding for 2016 Expenditures

| | |
|---------------------------------------|---------------|
| Tax Levy | 89,568 |
| Gas Tax Reserve Fund | |
| Aggregate Levy | |
| In Lieu of Parkland | |
| Working Reserve | |
| DC Reserve Fund <small>Note A</small> | 3,732 |
| Other (grants) | |
| Total Funding | 93,300 |

| Additional information related to DC's | |
|---|--|
| Project # and Description in DC | 26 - Provision for Future Road Projects (p. 5-6) |
| Year in DC Study | 2019-2023 |
| % of DC Funding allowed in DC | 15.60% |
| Service Area in DC | Roads and Related Services |

Note A: Please indicate the service area, project description, project number, year(s), and % of DC funding allotted as outlined in the 2014 DC Study.

6 - Capital Components, Costs, and Timing

Please list proposed 2015 capital spending by quarter for cash flow purposes

| Project Components | 2016 | | | | | Future Phases ^{Note B} | | | |
|--------------------|---------|---------|---------|---------------|---------------|---------------------------------|------|------|------|
| | JAN-MAR | APR-JUN | JUL-SEP | OCT-DEC | Total 2016 | 2017 | 2018 | 2019 | 2020 |
| Construction | | | | 93,300 | 93,300 | | | | |
| | | | | | - | | | | |
| | | | | | - | | | | |
| | | | | | - | | | | |
| Total Cost | - | - | - | 93,300 | 93,300 | - | - | - | - |

Note B: The Future Phases section is to identify the quantum of the total project cost only. Future Phases will not be automatically approved nor funded if this project is approved.

7 - Incremental Operating Budget Impact

| | 2016 | Annualized | # FT Staff | # PT Staff |
|---------------------------------|------|------------|------------|------------|
| Incremental Revenues | | | | |
| Incremental Salary and Benefits | | | | |
| Incremental Non-Salary Costs | | | | |
| Total Incr. Exp./(Rev.) | - | - | | |

**TOWNSHIP OF PUSLINCH
2016 CAPITAL BUDGET**

Department

Public Works

1 - Project Title and Type (ie. minor repairs, major repairs, replacement, new equipment, studies, policies, plans etc.)

Project Title - Road Construction
Project Type - Pulverize, Repave Sidewalks, Curbing and Drainage Improvements

2 - Purpose of Expenditure (ie. identify links to any plans, policies, legislation, studies, etc.)

Asset Number 27B amounting to repaving of .1 kms of roadway as identified in Appendix B - 2014 Expenditure Forecast of the Asset Management Plan dated December 2013.

3 - Specific Location (ie. list facility names, stretches of Road from/to streets, etc.)

Calfass Road between Highway 6 and Victoria Street.

4 - Project Description

Traffic control, pulverize existing asphalt, grade and compact road base, repave with 50mm of HL4 asphalt, pave and reconstruct driveways, install curbing and catch basins, repair existing sidewalk, expand parking areas, permanent pavement markings and inspection

5 - Capital Funding for 2016 Expenditures

| | |
|---------------------------------------|----------------|
| Tax Levy | 21,000 |
| Gas Tax Reserve Fund | 315,000 |
| Aggregate Levy | |
| In Lieu of Parkland | |
| Working Reserve | |
| DC Reserve Fund <small>Note A</small> | 14,000 |
| Other (grants) | |
| Total Funding | 350,000 |

| Additional information related to DC's | |
|---|--|
| Project # and Description in DC | 26 - Provision for Future Road Projects (p. 5-6) |
| Year in DC Study | 2019-2023 |
| % of DC Funding allowed in DC | 15.6% |
| Service Area in DC | Roads and Related Services |

Note A: Please indicate the service area, project description, project number, year(s), and % of DC funding allotted as outlined in the 2014 DC Study.

6 - Capital Components, Costs, and Timing

Please list proposed 2016 capital spending by quarter for cash flow purposes

| Project Components | 2016 | | | | | Future Phases ^{Note B} | | | |
|--------------------|---------|---------|---------|----------------|----------------|---------------------------------|------|------|------|
| | JAN-MAR | APR-JUN | JUL-SEP | OCT-DEC | Total 2016 | 2017 | 2018 | 2019 | 2020 |
| Construction | | | | 350,000 | 350,000 | | | | |
| | | | | | - | | | | |
| | | | | | - | | | | |
| | | | | | - | | | | |
| Total Cost | - | - | - | 350,000 | 350,000 | - | - | - | - |

Note B: The Future Phases section is to identify the quantum of the total project cost only. Future Phases will not be automatically approved nor funded if this project is approved.

7 - Incremental Operating Budget Impact

| | | | | |
|---------------------------------|-------------|-------------------|-------------------|-------------------|
| | 2016 | Annualized | | |
| Incremental Revenues | | | # FT Staff | # PT Staff |
| Incremental Salary and Benefits | | | | |
| Incremental Non-Salary Costs | | | | |
| Total Incr. Exp./(Rev.) | - | - | | |

**TOWNSHIP OF PUSLINCH
2016 CAPITAL BUDGET**

Department

Public Works

1 - Project Title and Type (ie. minor repairs, major repairs, replacement, new equipment, studies, policies, plans etc.)

Project Title - Road Construction
Project Type - Pulverize and Repave

2 - Purpose of Expenditure (ie. identify links to any plans, policies, legislation, studies, etc.)

Asset Number 125B amounting to repaving of .5 kms of roadway as identified in Appendix B - 2014 Expenditure Forecast of the Asset Management Plan dated December 2013.

3 - Specific Location (ie. list facility names, stretches of Road from/to streets, etc.)

Victoria Road between Wellington Road 34 and Aberfoyle Pit #2.

4 - Project Description

Traffic control, pulverize existing asphalt, grade and compact road base, repave with 60mm of HL8 base asphalt and 50mm of HL4 asphalt, pave and reconstruct driveways, compacted granular A shoulders, permanent pavement markings and inspection

5 - Capital Funding for 2016 Expenditures

| | | | |
|--|----------------|---|--|
| Tax Levy | 110,722 | | |
| Gas Tax Reserve Fund | | | |
| Aggregate Levy | | | |
| In Lieu of Parkland | | | |
| Working Reserve | | | |
| DC Reserve Fund <small>Note A</small> | 6,400 | | |
| OCIF Formula Based | 42,878 | | |
| Total Funding | 160,000 | | |
| | | Additional information related to DC's | |
| | | Project # and Description in DC | 2 - Victoria Rd: CR 34 to CR 36 (p. 5-6) |
| | | Year in DC Study | 2016 |
| | | % of DC Funding allowed in DC | 15.6% |
| | | Service Area in DC | Roads and Related Services |

Note A: Please indicate the service area, project description, project number, year(s), and % of DC funding allotted as outlined in the 2014 DC Study.

6 - Capital Components, Costs, and Timing

Please list proposed 2016 capital spending by quarter for cash flow purposes

| Project Components | 2016 | | | | | Future Phases ^{Note B} | | | |
|--------------------|---------|---------|---------|----------------|----------------|---------------------------------|----------------|------|------|
| | JAN-MAR | APR-JUN | JUL-SEP | OCT-DEC | Total 2016 | 2017 | 2018 | 2019 | 2020 |
| Construction | | | | 160,000 | 160,000 | 225,000 | 415,500 | | |
| | | | | | - | | | | |
| | | | | | - | | | | |
| | | | | | - | | | | |
| Total Cost | - | - | - | 160,000 | 160,000 | 225,000 | 415,500 | - | - |

Note B: The Future Phases section is to identify the quantum of the total project cost only. Future Phases will not be automatically approved nor funded if this project is approved.

7 - Incremental Operating Budget Impact

| | 2016 | Annualized | # FT Staff | # PT Staff |
|---------------------------------|------|------------|------------|------------|
| Incremental Revenues | | | | |
| Incremental Salary and Benefits | | | | |
| Incremental Non-Salary Costs | | | | |
| Total Incr. Exp./(Rev.) | - | - | | |

**TOWNSHIP OF PUSLINCH
2016 CAPITAL BUDGET**

Department

Public Works

1 - Project Title and Type (ie. minor repairs, major repairs, replacement, new equipment, studies, policies, plans etc.)

Project Title - Road Construction
Project Type - Pulverize, Repave and Drainage Improvements on Corwhin Hill

2 - Purpose of Expenditure (ie. identify links to any plans, policies, legislation, studies, etc.)

Asset Number 138 amounting to repaving of 2.1 kms of roadway as identified in Appendix B - 2014 Expenditure Forecast of the Asset Management Plan dated December 2013.

3 - Specific Location (ie. list facility names, stretches of Road from/to streets, etc.)

Watson Road between Wellington Road 34 and Maltby Road.

4 - Project Description

Traffic control, pulverize existing asphalt, grade and compact road base, repave with 50mm of HL4 asphalt, pave and reconstruct driveways, compacted granular A shoulders, permanent pavement markings and inspection. Drainage improvements on Corwhin hill.

5 - Capital Funding for 2016 Expenditures

| | |
|---------------------------------------|----------------|
| Tax Levy | 236,000 |
| Gas Tax Reserve Fund | |
| Aggregate Levy | |
| In Lieu of Parkland | |
| Working Reserve | 100,000 |
| DC Reserve Fund <small>Note A</small> | 14,000 |
| Other (grants) | |
| Total Funding | 350,000 |

| Additional information related to DC's | |
|---|---|
| Project # and Description in DC | 19 - Watson Rd.: Maltby to CR34(p. 5-6) |
| Year in DC Study | 2016 |
| % of DC Funding allowed in DC | 15.6% |
| Service Area in DC | Roads and Related Services |

Note A: Please indicate the service area, project description, project number, year(s), and % of DC funding allotted as outlined in the 2014 DC Study.

6 - Capital Components, Costs, and Timing

Please list proposed 2016 capital spending by quarter for cash flow purposes

| Project Components | 2016 | | | | | Future Phases ^{Note B} | | | |
|--------------------|---------|---------|---------|----------------|----------------|---------------------------------|------|------|------|
| | JAN-MAR | APR-JUN | JUL-SEP | OCT-DEC | Total 2016 | 2017 | 2018 | 2019 | 2020 |
| Construction | | | | 350,000 | 350,000 | | | | |
| | | | | | - | | | | |
| | | | | | - | | | | |
| | | | | | - | | | | |
| Total Cost | - | - | - | 350,000 | 350,000 | - | - | - | - |

Note B: The Future Phases section is to identify the quantum of the total project cost only. Future Phases will not be automatically approved nor funded if this project is approved.

7 - Incremental Operating Budget Impact

| | | | | |
|---------------------------------|-------------|-------------------|-------------------|-------------------|
| | 2016 | Annualized | | |
| Incremental Revenues | | | # FT Staff | # PT Staff |
| Incremental Salary and Benefits | | | | |
| Incremental Non-Salary Costs | | | | |
| Total Incr. Exp./(Rev.) | - | - | | |

**TOWNSHIP OF PUSLINCH
2016 CAPITAL BUDGET**

Department

Public Works

1 - Project Title and Type (ie. minor repairs, major repairs, replacement, new equipment, studies, policies, plans etc.)

Project Title - Road Construction
Project Type - Pulverize and Repave

2 - Purpose of Expenditure (ie. identify links to any plans, policies, legislation, studies, etc.)

Asset Number 20 amounting to repaving of 2 kms of roadway as identified in Appendix B - 2014 Expenditure Forecast of the Asset Management Plan dated December 2013.

3 - Specific Location (ie. list facility names, stretches of Road from/to streets, etc.)

Leslie Road between Highway 6 and Victoria Road.

4 - Project Description

Traffic control, pulverize existing asphalt, grade and compact road base, repave with 50mm of HL4 asphalt, pave and reconstruct driveways, compacted granular A shoulders, permanent pavement markings and inspection

5 - Capital Funding for 2016 Expenditures

| | | | |
|--|----------------|--|--|
| Tax Levy | 231,936 | | |
| Gas Tax Reserve Fund | | | |
| Aggregate Levy | | | |
| In Lieu of Parkland | | | |
| Working Reserve | | | |
| DC Reserve Fund <small>Note A</small> | 9,664 | | |
| Other (grants) | | | |
| Total Funding | 241,600 | | |

| Additional information related to DC's | |
|---|---|
| Project # and Description in DC | 8 - Leslie Rd: Hwy 6 to Victoria Rd. South (p. 5-6) |
| Year in DC Study | 2014 |
| % of DC Funding allowed in DC | 15.6% |
| Service Area in DC | Roads and Related Services |

Note A: Please indicate the service area, project description, project number, year(s), and % of DC funding allotted as outlined in the 2014 DC Study.

6 - Capital Components, Costs, and Timing

Please list proposed 2016 capital spending by quarter for cash flow purposes

| Project Components | 2016 | | | | | Future Phases ^{Note B} | | | |
|--------------------|---------|---------|---------|----------------|----------------|---------------------------------|------|------|------|
| | JAN-MAR | APR-JUN | JUL-SEP | OCT-DEC | Total 2016 | 2017 | 2018 | 2019 | 2020 |
| Construction | | | | 241,600 | 241,600 | | | | |
| | | | | | - | | | | |
| | | | | | - | | | | |
| | | | | | - | | | | |
| Total Cost | - | - | - | 241,600 | 241,600 | - | - | - | - |

Note B: The Future Phases section is to identify the quantum of the total project cost only. Future Phases will not be automatically approved nor funded if this project is approved.

7 - Incremental Operating Budget Impact

| | | | | |
|---------------------------------|-------------|-------------------|-------------------|-------------------|
| | 2016 | Annualized | | |
| Incremental Revenues | | | # FT Staff | # PT Staff |
| Incremental Salary and Benefits | | | | |
| Incremental Non-Salary Costs | | | | |
| Total Incr. Exp./(Rev.) | - | - | | |

**TOWNSHIP OF PUSLINCH
2016 CAPITAL BUDGET**

Department

Public Works

1 - Project Title and Type (ie. minor repairs, major repairs, replacement, new equipment, studies, policies, plans etc.)

Project Title - Carroll Pond and Lesic-Jassal Municipal Drain
Project Type - Sediment Survey

2 - Purpose of Expenditure (ie. identify links to any plans, policies, legislation, studies, etc.)

Asset Number 12009, acquisition date of 2010. GM BluePlan report dated October 6, 2014 has specific recommendations regarding the maintenance of Carroll Pond and Lesic-Jassal Municipal Drain.

3 - Specific Location (ie. list facility names, stretches of Road from/to streets, etc.)

Carroll Pond and Lesic-Jassal Municipal Drain

4 - Project Description

Based on discussions with GM BluePlan dated January 23, 2015, the following is required:

- 1.) Completion of a sediment survey of the three cells is estimated at approximately \$5,000. This includes one day onsite by the survey crew for establishing control points and completing the survey, as well as video review and reporting to the Township.
- 2.) Completion of a closed circuit television (CCTV) inspection is required at a frequency of every 10 years estimated at approximately \$13,000. This includes CCTV inspection by a retained sub-contractor (typically in the range of \$10/m) as well as data review and reporting to the Township.

GM BluePlan also indicated that there are estimated costs associated with the future clean out of the pond ranging from \$75.00 per m³ to \$140 per m³. This cost depends on various factors. GM BluePlan indicated that given this is an industrial area, it is likely that the sediment may contain elevated levels of some metals/contaminants and may need to be landfilled. It would be prudent to plan for the upper limit which would correspond to approximately:

- \$150K for Cell 1 (cleanout frequency of 18 years is estimated)
- \$65K for Cell 2 (cleanout frequency of 5 years is estimated)
- \$200K for Cell 3 (cleanout frequency of 5 years is estimated)

The initial sediment survey proposed for 2016 should give a good indication of how the sediment loading is tracking in terms of removal estimations.

5 - Capital Funding for 2016 Expenditures

| | | | |
|--|--------------|--|--|
| Tax Levy | 5,000 | | |
| Gas Tax Reserve Fund | | | |
| Aggregate Levy | | | |
| In Lieu of Parkland | | | |
| Working Reserve | | | |
| DC Reserve Fund <small>Note A</small> | | | |
| Other (grants) | | | |
| Total Funding | 5,000 | | |

| Additional information related to DC's | |
|---|--|
| Project # and Description in DC | |
| Year in DC Study | |
| % of DC Funding allowed in DC | |
| Service Area in DC | |

Note A: Please indicate the service area, project description, project number, year(s), and % of DC funding allotted as outlined in the 2014 DC Study.

6 - Capital Components, Costs, and Timing

Please list proposed 2016 capital spending by quarter for cash flow purposes

| Project Components | 2016 | | | | | Future Phases <small>Note B</small> | | | |
|--------------------------------------|----------------|----------------|----------------|----------------|-------------------|--|-------------|-------------|---------------|
| | JAN-MAR | APR-JUN | JUL-SEP | OCT-DEC | Total 2016 | 2017 | 2018 | 2019 | 2020 |
| Sediment Survey | | | | 5,000 | 5,000 | | | | |
| Clean out of pond - Cells 2 and 3 | | | | | - | 265,000 | | | |
| Closed Circuit Television Inspection | | | | | - | | | | 13,000 |
| Clean out of pond - Cell 1 | | | | | - | | | | |
| Total Cost | - | - | - | 5,000 | 5,000 | 265,000 | - | - | 13,000 |

Note B: The Future Phases section is to identify the quantum of the total project cost only. Future Phases will not be automatically approved nor funded if this project is approved.

**TOWNSHIP OF PUSLINCH
2016 CAPITAL BUDGET**

Department

Public Works

1 - Project Title and Type (ie. minor repairs, major repairs, replacement, new equipment, studies, policies, plans etc.)

Project Title - Professional Services
Project Type - Roadway Culvert Rehabilitation, Structure #2010

2 - Purpose of Expenditure (ie. identify links to any plans, policies, legislation, studies, etc.)

Asset Number 2010 amounting to the rehabilitation of the culvert over Irish Creek as identified in Appendix B - 2018 Expenditure Forecast of the Asset Management Plan dated December 2013.

3 - Specific Location (ie. list facility names, stretches of Road from/to streets, etc.)

Ellis Road between Wellington Road 32 and Townline Road.

4 - Project Description

Complete engineering component and requirements for Conservation permits before construction in 2017. Road repaving is scheduled for 2018.

5 - Capital Funding for 2016 Expenditures

| | |
|---------------------------------------|---------------|
| Tax Levy | 19,200 |
| Gas Tax Reserve Fund | |
| Aggregate Levy | |
| In Lieu of Parkland | |
| Working Reserve | |
| DC Reserve Fund <small>Note A</small> | 800 |
| Other (grants) | |
| Total Funding | 20,000 |

| Additional information related to DC's | |
|---|--|
| Project # and Description in DC | 12 - Ellis Rd. Culvert over Puslinch Lake (p. 5-6) |
| Year in DC Study | 2017 |
| % of DC Funding allowed in DC | 15.60% |
| Service Area in DC | Roads and Related Services |

Note A: Please indicate the service area, project description, project number, year(s), and % of DC funding allotted as outlined in the 2014 DC Study.

6 - Capital Components, Costs, and Timing

Please list proposed 2016 capital spending by quarter for cash flow purposes

| Project Components | 2016 | | | | | Future Phases ^{Note B} | | | |
|-----------------------|---------|---------|---------|---------------|---------------|---------------------------------|----------------|------|------|
| | JAN-MAR | APR-JUN | JUL-SEP | OCT-DEC | Total 2016 | 2017 | 2018 | 2019 | 2020 |
| Professional Services | | | | 20,000 | 20,000 | | | | |
| Construction | | | | | - | 75,000 | | | |
| Construction | | | | | - | | 275,000 | | |
| | | | | | - | | | | |
| Total Cost | - | - | - | 20,000 | 20,000 | 75,000 | 275,000 | - | - |

Note B: The Future Phases section is to identify the quantum of the total project cost only. Future Phases will not be automatically approved nor funded if this project is approved.

7 - Incremental Operating Budget Impact

| | 2016 | Annualized | # FT Staff | # PT Staff |
|---------------------------------|------|------------|------------|------------|
| Incremental Revenues | | | | |
| Incremental Salary and Benefits | | | | |
| Incremental Non-Salary Costs | | | | |
| Total Incr. Exp./(Rev.) | - | - | | |

**Fire and Rescue Services
2016 Capital Budget and Forecast**

Schedule A to Report FIN-2015-031

| Capital Project | Capital Cfw-2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2016 Projects | | | | | | Comments | |
|---------------------------------|------------------|--------|---------|---------|-------|--------|--------|--------|--------|--------|--------|---------------|---------|---------|---------------------|-----------------|----|----------|--|
| | | | | | | | | | | | | Levy | Gas Tax | Aggreg. | In Lieu of Parkland | Working Reserve | DC | | Other (grants) |
| Structural Firefighter Ensemble | - | 10,712 | 10,924 | 13,930 | 5,682 | 11,592 | 11,824 | 12,060 | 15,380 | 15,685 | 19,200 | 10,712 | - | - | - | - | - | - | See Capital Budget Sheet |
| Defibrillators | - | - | 21,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 2012 Defibrillators - the recommended lifecycle is 5 years as per manufacturer's recommendation at \$1,500 for each public access defibrillator and \$5,000 for each fire and rescue services defibrillator. There are 7 defibrillators in total, 4 public access (PCC, Badenoch, ORC, Township Office) and 3 in Township fire and rescue services trucks. Guelph/Wellington EMS indicated that there is a possibility of having public access defibrillators replaced through the Heart and Stroke Foundation grant program. |
| Satellite Station Building | - | - | 300,000 | 621,060 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | The 2014 DC study has a provision for additional fire facility space and equipment from 2016-2023 with a total gross capital cost estimate of approximately \$952K with approx. 80% recoverable through DC's. This provision will be adjusted in the 2016 Amendment to the DC Study based on the results of the Master Fire Plan. The capital cost for the satellite station equipment includes radios, computers, furniture, bunker gear racks, diesel exhaust extractor, protective equipment for 4 firefighters, and land acquisition costs. *these capital requests will be evaluated through the Master Fire Plan Process |
| Satellite Station Equipment | - | - | 50,082 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Pump 31 Body Work and Paint Job | - | - | - | 15,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | The 2005 Pump 31 rear body paint is peeling off. American LaFrance's 10 year paint warranty is void due to the company filing Chapter 11 bankruptcy. This truck has approx. 10 yrs remaining in its lifecycle. |

**Fire and Rescue Services
2016 Capital Budget and Forecast**

Schedule A to Report FIN-2015-031

| Capital Project | Capital Cfw-2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2016 Projects | | | | | | Comments | |
|--|------------------|---------|---------|---------|--------|---------|--------|--------|--------|--------|---------|---------------|---------|---------|---------------------|-----------------|---------|--|---|
| | | | | | | | | | | | | Levy | Gas Tax | Aggreg. | In Lieu of Parkland | Working Reserve | DC | | Other (grants) |
| SCBA Cylinders | - | - | - | - | 6,500 | 13,250 | 5,067 | 22,400 | 10,500 | - | 9,140 | - | - | - | - | - | - | 30 SCBA cylinders with a 15 year lifecycle. The 2015 replacement cost for a cylinder is \$1,500. These were previously budgeted in Operating Budget Account Number 01-0040-4205. | |
| * Quint Truck (Aerial 33 Truck) (2016) * Pickup Truck (2017) * Rescue 35 Truck (2020) * Pump 31 Truck (2025) *these capital requests will be evaluated through the Master Fire Plan to determine the most efficient and cost effective method of utilizing Township Fire fleet. | - | 505,000 | 30,000 | - | - | 360,000 | - | - | - | - | 490,000 | 79,143 | - | - | - | 274,607 | 126,250 | 25,000 | * Aerial 33 truck purchased in 1990 has a 25 yr. lifecycle and is to be replaced in 2016 with a Quint Apparatus. * New pick up truck with 10 yr lifecycle. Truck to be used for multiple purposes including command vehicle, fire prevention, education, training, emergency response & fire prevention. * Rescue 35 truck purchased in 2000 has a 20 yr. lifecycle and is to be replaced in 2020. * Pump 31 truck purchased in 2005 has a 20 yr. lifecycle and is to be replaced in 2025. * The 2014 DC study has a provision for incremental vehicles added to Fire and Rescue Services fleet from 2016-2023 with a total gross capital cost estimate of \$115K with approx. 80% recoverable with DC's. |
| Master Fire Plan | - | - | - | - | - | - | - | - | - | - | 51,550 | - | - | - | - | - | - | The 2014 DC Study includes a Master Fire Plan in 2023 with a gross capital cost estimate of \$44,000 (\$51,550 recorded in 2025 is adjusted for inflation) and approx. 60% recoverable with DC's (p. 5-2). | |
| Total Capital | - | 515,712 | 412,006 | 649,990 | 12,182 | 384,842 | 16,891 | 34,460 | 25,880 | 15,685 | 569,890 | 89,855 | - | - | - | 274,607 | 126,250 | 25,000 | |

Working Reserves and Reserve Funds

**Fire and Rescue Services
2016 Capital Budget and Forecast**

Schedule A to Report FIN-2015-031

| Capital Project | Capital Cfw-2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2016 Projects | | | | | | Comments | | |
|---------------------------------------|--|------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------------|---------|---------|---------------------|-----------------|----|----------|----------------|--|
| | | | | | | | | | | | | Levy | Gas Tax | Aggreg. | In Lieu of Parkland | Working Reserve | DC | | Other (grants) | |
| Vehicle Replacement Working Reserve | - | - | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 0 | | | | | | | 760,000 Quint Truck (Aerial Truck 33) in 2016 - 25 year replacement plan 30,000 Pickup Truck in 2017 - 10 year replacement life 360,000 Rescue 35 in 2020 - 20 year replacement plan 490,000 Pump 31 in 2025 - 20 year replacement plan Note - The proposed pickup truck's replacement lifecycle is higher than the Director of Public Works and Parks and the Chief Building Official because the frequency of use of this vehicle is anticipated to be less. |
| Equipment Replacement Working Reserve | - | 0 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 0 | | | | | | | |
| Fire Services Reserve Fund | Monies received as development charges as set out in the Development Charges Act, 1997 | | | | | | | | | | | | | | | | | | | |
| Grand Total Contributions | - | - | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | - | - | - | - | - | - | - | |

**TOWNSHIP OF PUSLINCH
2016 CAPITAL BUDGET**

Department

Fire and Rescue

1 - Project Title and Type (ie. minor repairs, major repairs, replacement, new equipment, studies, policies, plans etc.)

Project Title - Structural Firefighting Ensemble
Type - Replacement

2 - Purpose of Expenditure (ie. identify links to any plans, policies, legislation, studies, etc.)

Structural firefighting ensembles have a 10-year life cycle from the date of manufacturer as per National Fire Protection Association 1851 "Standard on Selection, Care, Maintenance of Protective Ensembles for Structural Firefighting". There are approximately four sets replaced each year.
2016 - 4 sets to be replaced
2017 - 4 sets to be replaced
2018 - 5 sets to be replaced
2019 - 2 sets to be replaced
2020 - 4 new spare sets to be added

3 - Specific Location (ie. list facility names, stretches of Road from/to streets, etc.)

This product is required by each fire and rescue firefighter staff member

4 - Project Description

Structural firefighting ensembles (pants and jacket) is a three-component ensemble intended to protect the fire fighter from radiant and thermal exposure, unexpected flashover conditions, and puncture and abrasion hazards while still maintaining an adequate level of dexterity and comfort.

5 - Capital Funding for 2016 Expenditures

| | | | |
|---|---------------|---|--|
| Tax Levy | 10,712 | Additional information related to DC's Project # and Description in DC Year in DC Study % of DC Funding allowed in DC Service Area in DC | |
| In Lieu of Parkland | | | |
| Working Reserve | | | |
| DC Reserve Fund Note A | | | |
| Other (grants) | | | |
| Total Funding | 10,712 | | |

Note A: Please indicate the service area, project description, project number, year(s), and % of DC funding allotted as outlined in the 2014 DC Study.

6 - Capital Components, Costs, and Timing

Please list proposed 2016 capital spending by quarter for cash flow purposes

| Project Components | 2016 | | | | | Future Phases Note B | | | |
|-----------------------------------|---------|---------------|---------|---------|---------------|---|---------------|--------------|---------------|
| | JAN-MAR | APR-JUN | JUL-SEP | OCT-DEC | Total 2016 | 2017 | 2018 | 2019 | 2020 |
| Structural firefighting ensembles | | 10,712 | | | 10,712 | 10,924 | 13,930 | 5,682 | 11,592 |
| | | | | | - | | | | |
| | | | | | - | | | | |
| | | | | | - | | | | |
| Total Cost | - | 10,712 | - | - | 10,712 | 10,924 | 13,930 | 5,682 | 11,592 |

Note B: The Future Phases section is to identify the quantum of the total project cost only. Future Phases will not be automatically approved nor funded if this project is approved.

7 - Incremental Operating Budget Impact

| | 2016 | Annualized | # FT Staff | # PT Staff |
|---------------------------------|-----------------|------------|------------|------------|
| Incremental Revenues | | | | |
| Incremental Salary and Benefits | | | | |
| Incremental Non-Salary Costs | - 10,712 | | | |
| Total Incr. Exp./ (Rev.) | - 10,712 | - | | |

The Operating Budget for Fire and Rescue Services will result in a decrease of \$10,712 in account number 01-0040-4321.

**TOWNSHIP OF PUSLINCH
2016 CAPITAL BUDGET**

Department

Fire

1 - Project Title and Type (ie. minor repairs, major repairs, replacement, new equipment, studies, policies, plans etc.)

Project Title - Replacement Vehicle
Type - Quint Apparatus (Aerial)

2 - Purpose of Expenditure (ie. identify links to any plans, policies, legislation, studies, etc.)

Replace current Aerial used by fire and rescue staff with a Quint apparatus which has a 25-year replacement plan. Replacement of the vehicle is required to maximize firefighter capabilities and minimize risk of injuries, it is important that fire apparatus be equipped with the latest safety features and operating capabilities. The Fire Underwriters Survey Fire Suppression Rating Schedule states, "Response areas with 5 buildings that are 3 stories or 35 feet or more in height, or have 5 buildings that a Needed Fire Flow greater than 3,300 IGPM, or any combination of these criteria, should have a ladder company (Quint).+Replacement of the Aerial truck is required in order to maintain the Township's current insurance Fire Underwriters Survey rating which directly impacts homeowners and business owners insurance premiums. Accreditation is contingent upon the fire protection district being capable of continuously meeting the requirements of the Superior Tanker Shuttle service and maintaining the current fire department capital budget and replacement fleet plan. Master Fire Plan preliminary presentation states that consideration should be made to replace current aerial apparatus.

New truck will be bigger than the current truck, therefore, a portion of the replaced truck can be funded through development charges. Currently, the truck's ladder height is 50 ft but to increase to a minimum of 75 ft. The water tank is 400 gallons but to increase to 500 gallons. The crew cab will be larger in size. Based on discussions with the Township's DC Consultant, Dan Wilson from Watson and Associates, the purchase of a used quint truck is DC eligible as the new quint is proposed to hold more gallons of water (400 gallons to 500 gallons), this represents a 25% DC recoverability rate.

Option 1 - Purchase Used Quint at \$515,000 which includes:

Truck purchase averaging - \$375,000 USD

Convert \$375,000 USD to Canadian Dollars based on July 24, 2015 exchange rate of 1.3030 - \$488,625

Commodity Taxes - Currently conversing with BDO Canada's Commodity Tax Specialist regarding commodity taxes for a truck purchased in the US - \$10,000

Customs - \$1,000 air conditioning charge, \$1,100 Green Levy charge, \$195 RIV fee for registering the vehicle with Transport Canada, Brokerage Fee of \$300

Fire and Rescue staff travel and meal costs to travel to US and bring Quint to Township - \$1,500

Decals and Radio Installation - \$3,000

Duty is free according to NAFTA. Vehicle is built in North America

No warranty

travel cost to inspect vehicle - \$1,500

Price does not include licensing cost

Total of above - \$507,220

Total included in Capital Budget Appendices = \$505,000

Option 2 - Purchase a new Quint Truck at 795,000 which includes:

Lowest price for a New Demo Quint is \$776,000 Canadian based on July 24, 2015 exchange rate of 1.3030

Non-refundable portion of HST - \$16,000

No duty or brokerage fee

Decals and Radio Installation - \$3,000

Warranty included

Cost for vehicle inspection is included in the purchase cost

Price does not include licensing cost

Total of above \$795,000

3 - Specific Location (ie. list facility names, stretches of Road from/to streets, etc.)

This apparatus will be located at the fire department station.

4 - Project Description

A Quint is a fire service apparatus that serves the purpose of an engine and a ladder truck. The name Quint refers to the five functions that a Quint provides: pump, water tank, fire hose, aerial device, and ground ladders.

5 - Capital Funding for 2016 Expenditures

| | |
|-------------------------------|----------------|
| Tax Levy | 79,143 |
| Gas Tax Reserve Fund | |
| Aggregate Levy | |
| In Lieu of Parkland | |
| Working Reserve | 274,607 |
| DC Reserve Fund <i>Note A</i> | 126,250 |
| Estimated Resale Value | 25,000 |
| Total Funding | 505,000 |

Additional information related to DC's

| | |
|---------------------------------|---|
| Project # and Description in DC | Based on discussions with DC Consultant |
| Year in DC Study | Based on discussions with DC Consultant |
| % of DC Funding allowed in DC | 25% |
| Service Area in DC | Fire Services |

Note A: Please indicate the service area, project description, project number, year(s), and % of DC funding allotted as outlined in the 2014 DC Study.

6 - Capital Components, Costs, and Timing

Please list proposed 2016 capital spending by quarter for cash flow purposes

| Project Components | 2016 | | | | | Future Phases <i>Note B</i> | | | |
|---|---------|---------|----------------|---------|----------------|-----------------------------|------|------|------|
| | JAN-MAR | APR-JUN | JUL-SEP | OCT-DEC | Total 2016 | 2017 | 2018 | 2019 | 2020 |
| Quint Apparatus Replacement of Aerial 33. | | | 505,000 | | 505,000 | | | | |
| Total Cost | - | - | 505,000 | - | 505,000 | - | - | - | - |

Note B: The Future Phases section is to identify the quantum of the total project cost only. Future Phases will not be automatically approved nor funded if this project is approved.

7 - Incremental Operating Budget Impact

| | 2016 | Annualized | # FT Staff | # PT Staff |
|---------------------------------|--------------|------------|------------|------------|
| Incremental Revenues | | | | |
| Incremental Salary and Benefits | | | | |
| Incremental Non-Salary Costs | 5,670 | | | |
| Total Incr. Exp./(Rev.) | 5,670 | - | | |

Incremental non-salary costs relate to fuel of \$720 (account number 01-0040-4203), general maintenance of \$3,400 (account number 01-0040-4220) and insurance premiums of \$1,550. The introduction of this capital item will not result in an increase in any operating budget line item.

**Parks
2016 Capital Budget and Forecast**

| Capital Project | Capital Cfwd-2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2016 Projects | | | | | | Comments | |
|--|-------------------|------|--------|------|------|------|------|------|------|------|------|---------------|---------|---------|---------------------|-----------------|----|----------|---|
| | | | | | | | | | | | | Levy | Gas Tax | Aggreg. | In Lieu of Parkland | Working Reserve | DC | | Other (grants) |
| Parks Trail Development * This project was included as recommendation number 42 in the Recreation and Parks Master Plan dated May 2015 and will be evaluated after the Development of the Master Plan for the Puslinch Community Centre Park. | 37,800 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | GWS estimate. The 2014 DC Study includes a provision for trail development in 2015 with a gross capital cost estimate of \$37,000 (\$37,800 recorded in 2015 is adjusted for inflation) and approx. 90% recoverable with DC's (p. 5-4). The Wellington County Trail Funding Program established for the period of 2015 to November 30, 2018 provides the Township with a maximum of \$50,000 of funds which must be matched by the Township for the development of local trails to serve non-motorized users. A Council resolution and a brief description of the project is required to be eligible for the grant program. |
| Parks Master Plan - Puslinch Community Centre Park | 17,500 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | See Report FIN-2015-028. This project was included as recommendation number 32 in the Recreation and Parks Master Plan dated May 2015. |
| Lawn Tractor | - | - | 30,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | Tractor bought in 2005 with a 10 yr lifecycle. Proposed contracting costs for lawn care only (ie. no landscaping, etc.) - \$55,250 per year 2013 in-house and contracted lawn care cost for lawn care and ball diamond maintenance - \$29,342 |

**Parks
2016 Capital Budget and Forecast**

| Capital Project | Capital Cfd-2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2016 Projects | | | | | | Comments |
|--|------------------|------|---------|---------|---------|------|------|------|------|------|------|---------------|---------|---------|---------------------|-----------------|----|--|
| | | | | | | | | | | | | Levy | Gas Tax | Aggreg. | In Lieu of Parkland | Working Reserve | DC | |
| Replace Light Standards and Bleachers - Old Morriston * will be evaluated after the Development of the Master Plan for the Puslinch Community Centre Park. | - | - | 250,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | More cost effective to replace the light standards rather than sandblasting and painting the light standards as indicated in the 2013 Capital Budget. The costs outlined are estimates only. This project was included as recommendation number 26 in the Recreation and Parks Master Plan dated May 2015. |
| Playground area at PCC * will be evaluated after the Development of the Master Plan for the Puslinch Community Centre Park. | - | - | - | 40,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | The edging around the play area requires replacement, sand material to be changed to either a rubber material or specific wood chips for play areas. This project was included as recommendation number 30 in the Recreation and Parks Master Plan dated May 2015. |
| Parking Lot & Associated Enhancements (curbing, entrance, lighting) | - | - | - | 300,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | Township staff have indicated a cost of \$300K in 2018 for the enhancements to curbing, entrance and lighting. Per review of the Cost Sharing Agreement dated August 12, 2010, the County is responsible for 17% of the costs associated with any work performed on the parking lot. Energy Conservation and Demand Management Plan indicates the upgrading of exterior poles from HID to LED technology (Section 10). |
| Lighting, poles and bleachers at Puslinch Community Centre Ball Diamond * will be evaluated after the Development of the Master Plan for the Puslinch Community Centre Park. | - | - | - | - | 250,000 | - | - | - | - | - | - | - | - | - | - | - | - | Poles and fixtures were put up in 1967. The Recreation and Parks Master Plan dated May 2015 includes recommendation number 27 which indicates considering the re-purposing of the Puslinch Community Centre Park ball diamond to alternate uses to allow for improved flow and function within this park. |

**Parks
2016 Capital Budget and Forecast**

| Capital Project | Capital Cfw-2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2016 Projects | | | | | | Comments | |
|----------------------------|------------------|------|---------|---------|---------|------|------|------|------|------|------|---------------|---------|---------|---------------------|-----------------|----|----------|----------------|
| | | | | | | | | | | | | Levy | Gas Tax | Aggreg. | In Lieu of Parkland | Working Reserve | DC | | Other (grants) |
| Grand Total Capital | 55,300 | - | 280,000 | 340,000 | 250,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | |

Working Reserves and Reserve Funds

| | | | | | | | | | | | | | | | | | | | |
|--|---|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|---|---|---|---|---|---|---|---|
| Parks Infrastructure Enhancement Working Reserve | - | - | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 0 | - | - | - | - | - | - | These are contributions for items recommended in the Recreation and Parks Master Plan dated May 2015. |
| Parks Equipment Replacement | - | - | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 0 | - | - | - | - | - | - | Contributions for vehicles or other equipment used by the Parks department |
| Parks and Recreation Services Reserve Fund | Monies received as development charges as set out in the Development Charges Act, 1997 | | | | | | | | | | | | | | | | | | |
| Cash in Lieu of Parkland Reserve Fund | Directly from the Planning Act, 1990: All money received by the municipality and all money received on the sale of land less any amount spent by the municipality out of its general funds in respect of the land, shall be paid into a special account and spent only for the acquisition of land to be used for park or other public recreational purposes, including the erection, improvement or repair of buildings and the acquisition of machinery for park or other public recreational purposes. | | | | | | | | | | | | | | | | | | |
| Grand Total Contributions | 0 | 0 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |

**Optimist Recreation Centre
2016 Capital Budget and Forecast**

| Capital Project | Capital Cfw-2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2016 Projects | | | | | Comments | |
|----------------------------|------------------|----------|---------------|----------|----------|----------|----------|----------|----------|----------|----------|---------------|----------|-----------|---------------------|-----------------|----------|----------------------------|
| | | | | | | | | | | | | Levy | Gas Tax | Aggregate | In Lieu of Parkland | Working Reserve | | DC Reserve |
| Olympia Ice Resurfacers | - | - | 80,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1977 used ice resurfacers. |
| Grand Total Capital | 0 | 0 | 80,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |

Working Reserves and Reserve Funds

| | | | | | | | | | | | | | | | | | | | |
|---------------------------------------|----------|----------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------|----------|----------|----------|----------|----------|--|
| Equipment Replacement Working Reserve | - | - | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 0 | - | - | - | - | - | |
| Facility Improvement Working Reserve | - | - | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 0 | - | - | - | - | - | |
| Grand Total Contributions | 0 | 0 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 0 | 0 | 0 | 0 | 0 | 0 | |

**Puslinch Community Centre
2016 Capital Budget and Forecast**

Schedule A to Report FIN-2015-031

| Capital Project | Capital Cfwd-2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2016 Projects | | | | | | Comments | | |
|--|-------------------|--------|------|---------|-------|------|------|------|------|------|------|---------------|---------|-----------|---------------------|-----------------|--------|----------|---------------------------|---|
| | | | | | | | | | | | | Levy | Gas Tax | Aggregate | In Lieu of Parkland | Working Reserve | DC | | Grants | |
| Localized Wall Repairs | 5,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Commercial Hot Water Tank | 5,000 | | | | | | | | | | | | | | | | | | See Capital Budget Sheet. | |
| Furnace, Cooling Fan Coil, and Condenser Unit - Alf Hales and Main Hall | 18,000 | 18,500 | | - | - | - | - | - | - | - | - | - | 6,000 | - | - | - | 6,000 | - | 6,500 | See Capital Budget Sheet. |
| Power Distribution Equipment (including feeders, main disconnect switch and panel) | | 26,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 10,189 | - | 15,811 | See Capital Budget Sheet. |
| Sound System Upgrades/Replacement | - | 10,000 | - | - | - | - | - | - | - | - | - | - | 10,000 | - | - | - | - | - | - | See Capital Budget Sheet. |
| Kitchen Renovation | - | - | - | 100,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | This is an estimate for the costs of new cabinets, fridge replacement, flooring, bar door, bar counter, and kitchen washroom. The kitchen was built in 1983. The CEDM Plan indicates the replacement of toilet and aerator in washroom off kitchen with water saving devices (Section 10). |
| Exterior Hall Lighting | - | - | - | - | 5,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | BCA report indicates that the exterior light fixtures will likely reach the end of their estimated life cycle in the next 5 years at which time they are recommended for replacement (p. 1-11 of 1-17). CEDM Plan indicates the upgrading of exterior wall packs from HID to LED technology (Section 10). |

**Puslinch Community Centre
2016 Capital Budget and Forecast**

Schedule A to Report FIN-2015-031

| Capital Project | Capital Cfwd-2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2016 Projects | | | | | Comments | | |
|--|-------------------|------|------|------|------|---------|------|------|------|-------|------|---------------|---------|-----------|---------------------|-----------------|----------|----|--|
| | | | | | | | | | | | | Levy | Gas Tax | Aggregate | In Lieu of Parkland | Working Reserve | | DC | Grants |
| Arc Flash Study | | - | - | - | - | 5,000 | - | - | - | - | - | - | - | - | - | - | - | - | BCA recommends completion of an Arc Flash Study for all electrical equipment in the PCC. Different electrical panels and electrical equipment have different arc flash ratings. This study will look at the arc flash hazard risks to determine the types of protective equipment to be used in areas that have a high arc flash rating. |
| Replacement of Metal Roofing Panels | - | - | - | - | - | 100,000 | - | - | - | - | - | - | - | - | - | - | - | - | BCA report indicates that the roof appears to be performing as intended but is approaching the end of its life expectancy (p. 1-5 of 1-17). |
| Rebalancing of HVAC system | - | - | - | - | - | - | - | - | - | 5,000 | - | - | - | - | - | - | - | - | BCA report indicates rebalancing of HVAC system every 10 years (p. 1-10 of 1-17). |
| Replacement of UV Pure Water Treatment System | - | - | - | - | - | - | - | - | - | 7,500 | - | - | - | - | - | - | - | - | BCA report indicates that the water treatment equipment is in good/fair condition and is anticipated for replacement in 2024 (p. 1-10 of 1-17). |
| Replacement of Sanitary Pumps and Control System | - | - | - | - | - | - | - | - | - | 5,000 | - | - | - | - | - | - | - | - | BCA report indicates that the age of the sanitary pumps and control system is estimated to be 10 years old and replacement is anticipated in 2024 (p. 1-10 of 1-17). |

**Puslinch Community Centre
2016 Capital Budget and Forecast**

| Capital Project | Capital Cfwd-2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2016 Projects | | | | | Comments | | |
|----------------------------------|-------------------|---------------|----------|----------------|--------------|----------------|----------|----------|----------|---------------|---------------|---------------|----------|-----------|---------------------|-----------------|----------|---------------|--|
| | | | | | | | | | | | | Levy | Gas Tax | Aggregate | In Lieu of Parkland | Working Reserve | | DC | Grants |
| Recreation and Parks Master Plan | - | - | - | - | - | - | - | - | - | - | 60,000 | - | - | - | - | - | - | - | The 2014 DC Study includes a Recreation and Parks Master Plan in 2023 with a gross capital cost estimate of \$50,000 (\$60,000 recorded in 2023 is adjusted for inflation) and approx. 54% recoverable with DC's (p. 5-2). Recommendation number 49 of the Recreation and Parks Master Plan dated May 2015 recommends to conduct a complete review and update of the Master Plan in the year 2025. |
| Grand Total Capital | 28,000 | 54,500 | 0 | 100,000 | 5,000 | 105,000 | 0 | 0 | 0 | 17,500 | 60,000 | 16,000 | 0 | 0 | 0 | 16,189 | 0 | 22,311 | |

Working Reserves and Reserve Funds

| | | | | | | | | | | | | | | | | | | | |
|---------------------------------------|----------|----------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------|----------|----------|----------|----------|----------|----------|--|
| Equipment Replacement Working Reserve | - | - | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 0 | - | - | - | - | - | - | |
| Facility Improvement Working Reserve | - | - | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 0 | - | - | - | - | - | - | |
| Grand Total Contributions | 0 | 0 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |

**TOWNSHIP OF PUSLINCH
2016 CAPITAL BUDGET**

Department **Puslinch Community Centre**

1 - Project Title and Type (ie. minor repairs, major repairs, replacement, new equipment, studies, policies, plans etc.)

Project Title - Replacement of Commercial Hot Water Tank (A.O. Smith Natural Gas 84 USG Heater)
Project Type - Replacement

2 - Purpose of Expenditure (ie. identify links to any plans, policies, legislation, studies, etc.)

The Building Condition Assessment report indicates that this equipment is approximately 26 years old and past its typical life expectancy and is recommended for replacement (p. 1-10 of 1-17). Energy Conservation and Demand Management Plan indicates the replacement of the two water heaters in the electrical room with a single high efficiency gas unit (section 10). Township has submitted an application for funding under the Canada 150 Community Infrastructure Program - refer to Report FIN-2015-023 and Council Resolution 2015-229. The amount included in the Application for the Canada 150 Funding is based on an estimate from Airwave Climate Care for a Navien Tankless water heater (CRTGH-95DVLN) dated May 25, 2015.

3 - Specific Location (ie. list facility names, stretches of Road from/to streets, etc.)

Puslinch Community Centre

4 - Project Description

See Above.

5 - Capital Funding for 2016 Expenditures

| | | | |
|--|--------------|---|--|
| Tax Levy | | | |
| Gas Tax Reserve Fund | | | |
| Aggregate Levy | | | |
| In Lieu of Parkland | | | |
| Capital Carryforward Working Reserve | 5,000 | Additional information related to DC's | Project # and Description in DC |
| DC Reserve Fund <small>Note A</small> | | | Year in DC Study |
| Other (grants) | | | % of DC Funding allowed in DC |
| Total Funding | 5,000 | | Service Area in DC |
| | | | |

Note A: Please indicate the service area, project description, project number, year(s), and % of DC funding allotted as outlined in the 2014 DC Study.

6 - Capital Components, Costs, and Timing

Please list proposed 2016 capital spending by quarter for cash flow purposes

| Project Components | 2016 | | | | | Future Phases ^{Note B} | | | |
|--------------------|---------|--------------|---------|---------|--------------|---------------------------------|------|------|------|
| | JAN-MAR | APR-JUN | JUL-SEP | OCT-DEC | Total 2016 | 2017 | 2018 | 2019 | 2020 |
| Project Components | | 5,000 | | | 5,000 | | | | |
| | | | | | - | | | | |
| | | | | | - | | | | |
| | | | | | - | | | | |
| Total Cost | - | 5,000 | - | - | 5,000 | - | - | - | - |

Note B: The Future Phases section is to identify the quantum of the total project cost only. Future Phases will not be automatically approved nor funded if this project is approved.

7 - Incremental Operating Budget Impact

| | 2016 | Annualized | # FT Staff | # PT Staff |
|---------------------------------|------|------------|------------|------------|
| Incremental Revenues | | | | |
| Incremental Salary and Benefits | | | | |
| Incremental Non-Salary Costs | | | | |
| Total Incr. Exp./ (Rev.) | - | - | | |

**TOWNSHIP OF PUSLINCH
2016 CAPITAL BUDGET**

Department

Puslinch Community Centre

1 - Project Title and Type (ie. minor repairs, major repairs, replacement, new equipment, studies, policies, plans etc.)

Project Title - Replacement of Furnace, Cooling Fan Coil and Condenser Unit - Alf Hales Room
Project Type: Replacement

2 - Purpose of Expenditure (ie. identify links to any plans, policies, legislation, studies, etc.)

The Building Condition Assessment report indicates that the equipment for the Alf Hales room is the past its estimated service life and is recommended for replacement and the report includes an estimate in 2015 for \$3,000 for the replacement of this equipment (p. 10 of 1-17). The amount estimated in our capital budget for 2015 is based on a quote received from Airwave Climate Care in July 2014. Energy Conservation Demand Management Plan indicates the upgrading of furnances to high efficiency systems and the incorporation of natural gas dehumidification system when the furnances have been upgraded (section 10). Building Condition Assessment report indicates that rebalancing of the entire HVAC system in accordance with OBC and ASHRAE is recommended in 2015 and 2024. It is recommended that this be completed after the installation of the new furnance, cooling fan coil, and condenser units for the Alf Hales Room. Township has submitted an application for funding under the Canada 150 Community Infrastructure Program - refer to Report FIN-2015-023 and Council Resolution 2015-229.

3 - Specific Location (ie. list facility names, stretches of Road from/to streets, etc.)

Puslinch Community Centre

4 - Project Description

See Above.

5 - Capital Funding for 2016 Expenditures

| | | | |
|--|---------------|--|--|
| Tax Levy | | | |
| Gas Tax Reserve Fund | | | |
| In Lieu of Parkland | | | |
| Capital Carryforward | 17,500 | <p style="text-align: center;">Additional information related to DC's</p> <p>Project # and Description in DC</p> <hr/> <p>% of DC Funding allowed in DC</p> <hr/> <p>Service Area in DC</p> | |
| Working Reserve | | | |
| Other (grants) Note C | 500 | | |
| Total Funding | 18,000 | | |

Note C - Canada 150 Community Infrastructure Program

6 - Capital Components, Costs, and Timing

Please list proposed 2015 capital spending by quarter for cash flow purposes

| Project Components | 2016 | | | | | Future Phases Note B | | | |
|-----------------------|---------|---------------|---------|---------|---------------|---|------|------|------|
| | JAN-MAR | APR-JUN | JUL-SEP | OCT-DEC | Total 2016 | 2017 | 2018 | 2019 | 2020 |
| Professional Services | | 18,000 | | | 18,000 | | | | |
| | | | | | - | | | | |
| | | | | | - | | | | |
| | | | | | - | | | | |
| Total Cost | - | 18,000 | - | - | 18,000 | - | - | - | - |

Note B: The Future Phases section is to identify the quantum of the total project cost only. Future Phases will not be automatically approved nor funded if this project is

7 - Incremental Operating Budget Impact

| | 2015 | Annualized | # FT Staff | # PT Staff |
|---------------------------------|------|------------|------------|------------|
| Incremental Revenues | | | | |
| Incremental Salary and Benefits | | | | |
| Incremental Non-Salary Costs | | | | |
| Total Incr. Exp./ (Rev.) | - | - | | |

**TOWNSHIP OF PUSLINCH
2016 CAPITAL BUDGET**

Department

Puslinch Community Centre

1 - Project Title and Type (ie. minor repairs, major repairs, replacement, new equipment, studies, policies, plans etc.)

Project Title - Replacement of Furnace, Cooling Fan Coil and Condenser Unit - Main Hall
Project Type: Replacement

2 - Purpose of Expenditure (ie. identify links to any plans, policies, legislation, studies, etc.)

The Building Condition Assessment report indicates that the equipment for the Main Hall is nearing the end of its estimated service life and is recommended for replacement (p. 1-10 of 1-17). Energy Conservation and Demand Management Plan indicates the upgrading of furnaces to high efficiency systems and the incorporation of a natural gas dehumidification system when the furnaces have been upgraded (Section 10). Building Condition Assessment report indicates that rebalancing of the entire HVAC system in accordance with OBC and ASHRAE is recommended in 2015 and 2024. It is recommended that this be completed after the installation of the new furnace, cooling fan coil, and condenser units for the Alf Hales Room and Main Hall (p. 1-10 of 1-17). Council pre-approved funding of the HVAC replacement in the Main Hall. See Council Resolution 2015-229 and Report FIN-2015-023 - Canada 150 Federal Funding.

3 - Specific Location (ie. list facility names, stretches of Road from/to streets, etc.)

Puslinch Community Centre

4 - Project Description

See Above.

5 - Capital Funding for 2016 Expenditures

| | |
|---------------------------------------|-------|
| Tax Levy | 6,000 |
| Gas Tax Reserve Fund | |
| Aggregate Levy | |
| In Lieu of Parkland | |
| Equipment Replacement Reserve | 6,000 |
| DC Reserve Fund <small>Note A</small> | |
| Other (grants) | 6,000 |

Additional information related to DC's

Project # and Description in DC

Year in DC Study

% of DC Funding allowed in DC

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

Total Funding 18,000 Service Area in DC

Note A: Please indicate the service area, project description, project number, year(s), and % of DC funding allotted as outlined in the 2014 DC Study.

6 - Capital Components, Costs, and Timing

Please list proposed 2016 capital spending by quarter for cash flow purposes

| Project Components | 2016 | | | | | Future Phases Note B | | | |
|-----------------------|---------|---------------|---------|---------|---------------|---|------|------|------|
| | JAN-MAR | APR-JUN | JUL-SEP | OCT-DEC | Total 2017 | 2017 | 2018 | 2019 | 2020 |
| Professional Services | | 18,000 | | | 18,000 | | | | |
| Total Cost | - | 18,000 | - | - | 18,000 | - | - | - | - |

Note B: The Future Phases section is to identify the quantum of the total project cost only. Future Phases will not be automatically approved nor funded if this project is approved.

7 - Incremental Operating Budget Impact

| | 2016 | Annualized | # FT Staff | # PT Staff |
|---------------------------------|------|------------|------------|------------|
| Incremental Revenues | | | | |
| Incremental Salary and Benefits | | | | |
| Incremental Non-Salary Costs | | | | |
| Total Incr. Exp./(Rev.) | - | - | | |

**TOWNSHIP OF PUSLINCH
2016 CAPITAL BUDGET**

Department

Puslinch Community Centre

1 - Project Title and Type (ie. minor repairs, major repairs, replacement, new equipment, studies, policies, plans etc.)

Project Title - Replacement of Power Distribution Equipment (including distribution, main disconnect switch and panel)
Project Type - Replacement

2 - Purpose of Expenditure (ie. identify links to any plans, policies, legislation, studies, etc.)

The Building Condition Assessment report indicates that this equipment will reach the end of its typical life cycle in the next 2 to 7 years. (p. 1-11 of 1-17). The Township has submitted an Application for funding under the Canada 150 Community Infrastructure Program - Report FIN-2015-023. Council pre-approved funding of the electrical system upgrades to be funded from the Equipment Replacement Working Reserve. See Council Resolution 2015-229

3 - Specific Location (ie. list facility names, stretches of Road from/to streets, etc.)

Puslinch Community Centre

4 - Project Description

See Above.

5 - Capital Funding for 2016 Expenditures

| | | | |
|--|---------------|---|--|
| Tax Levy | | Additional information related to DC's | |
| Gas Tax Reserve Fund | | | |
| Aggregate Levy | | | |
| In Lieu of Parkland | | | |
| | 10,189 | | |
| Equipment Replacement Working Reserve | | Year in DC Study | |
| DC Reserve Fund | | % of DC Funding allowed in DC | |
| Other (grants) <small>Note A</small> | 15,811 | Service Area in DC | |
| Total Funding | 26,000 | | |

Note A - Canada 150 Community Infrastructure Program

6 - Capital Components, Costs, and Timing

Please list proposed 2016 capital spending by quarter for cash flow purposes

| Project Components | 2016 | | | | | Future Phases ^{Note B} | | | |
|--------------------|---------|---------------|---------|---------|---------------|---------------------------------|------|------|------|
| | JAN-MAR | APR-JUN | JUL-SEP | OCT-DEC | Total 2016 | 2017 | 2018 | 2019 | 2020 |
| Project Components | | 26,000 | | | 26,000 | | | | |
| | | | | | - | | | | |
| | | | | | - | | | | |
| | | | | | - | | | | |
| Total Cost | - | 26,000 | - | - | 26,000 | - | - | - | - |

Note B: The Future Phases section is to identify the quantum of the total project cost only. Future Phases will not be automatically approved nor funded if this project is approved.

7 - Incremental Operating Budget Impact

| | 2016 | Annualized | # FT Staff # PT Staff | |
|---------------------------------|------|------------|-----------------------|--|
| Incremental Revenues | | | | |
| Incremental Salary and Benefits | | | | |
| Incremental Non-Salary Costs | | | | |
| Total Incr. Exp./(Rev.) | - | - | | |

**TOWNSHIP OF PUSLINCH
2016 CAPITAL BUDGET**

Department

Puslinch Community Centre

1 - Project Title and Type (ie. minor repairs, major repairs, replacement, new equipment, studies, policies, plans etc.)

Project Title - Sound System Upgrades

Project Type - Replacement and Upgrades

2 - Purpose of Expenditure (ie. identify links to any plans, policies, legislation, studies, etc.)

At the January 14, 2015, Capital Budget Meeting, Council raised concerns regarding the sound system and staff indicated that they would address these concerns in the 2015 Proposed Puslinch Community Centre Operating Budget. In March 2015, Powerline Electronics made repairs to the sound system including wall jacks for wired microphones and conducted a sound check. Concerns including microphone feedback are ongoing. The Township has held many events in the hall during 2015, including public meetings. The public has expressed concerns in the quality of the sound system. The cause of the issues are unknown.

Option 1 - The amount of \$10,000 in the 2016 proposed capital budget is based on a quotation received from Powerline Electronics dated July 22, 2015 to supply and install a manual pull down screen in the main hall, a smaller pull down screen in the Alf Hales Room, and a projector with a carry case. It also includes upgrading the sound system with new speakers in all existing ceiling locations, amplifier, mixer and audio jack input in main hall.

Option 2 - At the February 18, 2015 budget meeting, Council requested that the 2014 capital carryforward amount of \$13,150 for the retractable screen and projection equipment at the Puslinch Community Centre be used to fund the HVAC replacement in the Alf Hales room. Council requested that the amount of \$13,150 be placed in the 2016 forecast. The quoted amount of \$13,150 received by Powerline dated November 26, 2013 has increased to \$14,000 based on a more recent quote received on July 22, 2015.

Township staff recommend Option 1 as it is a more versatile option (ie. projector with a carry case that can be utilized in various Township facilities) and it is more cost effective.

3 - Specific Location (ie. list facility names, stretches of Road from/to streets, etc.)

Puslinch Community Centre

4 - Project Description

See Above.

5 - Capital Funding for 2016 Expenditures

| | | | |
|---|---------------|--|--|
| Tax Levy | 10,000 | | |
| Gas Tax Reserve Fund | | | |
| Aggregate Levy | | | |
| In Lieu of Parkland | | | |
| Working Reserve | | | |
| DC Reserve Fund Note A | | | |
| Other (grants) | | | |
| Total Funding | 10,000 | | |

Additional information related to DC's

| | |
|---------------------------------|--|
| Project # and Description in DC | |
| Year in DC Study | |
| % of DC Funding allowed in DC | |
| Service Area in DC | |

Note A: Please indicate the service area, project description, project number, year(s), and % of DC funding allotted as outlined in the 2014 DC Study.

6 - Capital Components, Costs, and Timing

Please list proposed 2016 capital spending by quarter for cash flow purposes

| Project Components | 2016 | | | | | Future Phases Note B | | | |
|--------------------|---------------|---------|---------|---------|---------------|---|------|------|------|
| | JAN-MAR | APR-JUN | JUL-SEP | OCT-DEC | Total 2016 | 2017 | 2018 | 2019 | 2020 |
| Project Components | 10,000 | | | | 10,000 | | | | |
| | | | | | - | | | | |
| | | | | | - | | | | |
| | | | | | - | | | | |
| Total Cost | 10,000 | - | - | - | 10,000 | - | - | - | - |

Note B: The Future Phases section is to identify the quantum of the total project cost only. Future Phases will not be automatically approved nor funded if this

7 - Incremental Operating Budget Impact

| | | | | |
|---------------------------------|-------------|-------------------|------------|------------|
| | 2016 | Annualized | | |
| Incremental Revenues | | | # FT Staff | # PT Staff |
| Incremental Salary and Benefits | | | | |
| Incremental Non-Salary Costs | | | | |
| Total Incr. Exp./(Rev.) | - | - | | |

**Badenoch Community Centre
2016 Capital Budget and Forecast**

Schedule A to Report FIN-2015-031

| Capital Project | Capital Cfwd-2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2016 Projects | | | | | | Comments |
|---|-------------------|-------|--------|-------|--------|------|------|------|------|------|------|---------------|---------|---------|---------------------|-----------------|------------|--|
| | | | | | | | | | | | | Levy | Gas Tax | Aggreg. | In Lieu of Parkland | Working Reserve | DC Reserve | |
| Window and Door Replacement Program | - | - | 25,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | The BCA report indicates that the exterior windows and doors are in fair to poor condition and that they will reach the end of their life expectancy within the next 5 years. The report includes an estimate of a window and door replacement program in 2019 for \$40,000 (p. 2-6 of 2-16). The replacement of exterior doors and storm windows has been indicated by Badenoch staff as first priority. |
| Interior Wall or Drywall Plastering | - | 7,500 | - | - | - | - | - | - | - | - | - | 7,500 | - | - | - | - | - | Cracking of existing plaster walls in the main hall. This item has been noted by Badenoch staff as second priority. |
| Localized Wall Repairs | - | - | 15,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | BCA report indicates that significant water infiltration into the basement was observed as either coming in through the foundation walls or the slab-on-grade. The report recommends the completion of a detailed condition survey to determine the source of water infiltration estimated at \$5K and localized repairs to stop the ongoing water infiltration estimated at \$10K (p. 2-3 of 2-16). Badenoch staff have indicated that the basement wall was repaired where water pipes entered through the foundation. |
| Exterior Wall Rehab Program | - | - | 10,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | The BCA report indicates that the wall systems appear to be in fair condition and that an allowance be set up for a wall rehabilitation program to include localized tuck pointing and other miscellaneous masonry repairs (p. 2-6 of 2-16). Badenoch has indicated that the repairing of the exterior back wall is only required, not all walls. |
| Brock Elite Air Oil Fired Warm Air Furnace | - | - | - | 7,500 | - | - | - | - | - | - | - | - | - | - | - | - | - | The BCA report indicates that the furnace was installed in 2003 and will reach its estimated life expectancy in 2018 (p. 2-9 of 2-16). |
| Replacement of Power Distribution Equipment | - | - | - | - | 10,000 | - | - | - | - | - | - | - | - | - | - | - | - | BCA report indicates that the main power panel appears to be approximately 30 years old and is approaching the end of its typical life expectancy. This estimate includes replacement of the power distribution equipment, tightening and inspecting of the branch circuit terminations throughout the facility to ensure a solid connection and no hot spots, and replacing the wiring as required (p. 2-11 of 2-16). |

**Badenoch Community Centre
2016 Capital Budget and Forecast**

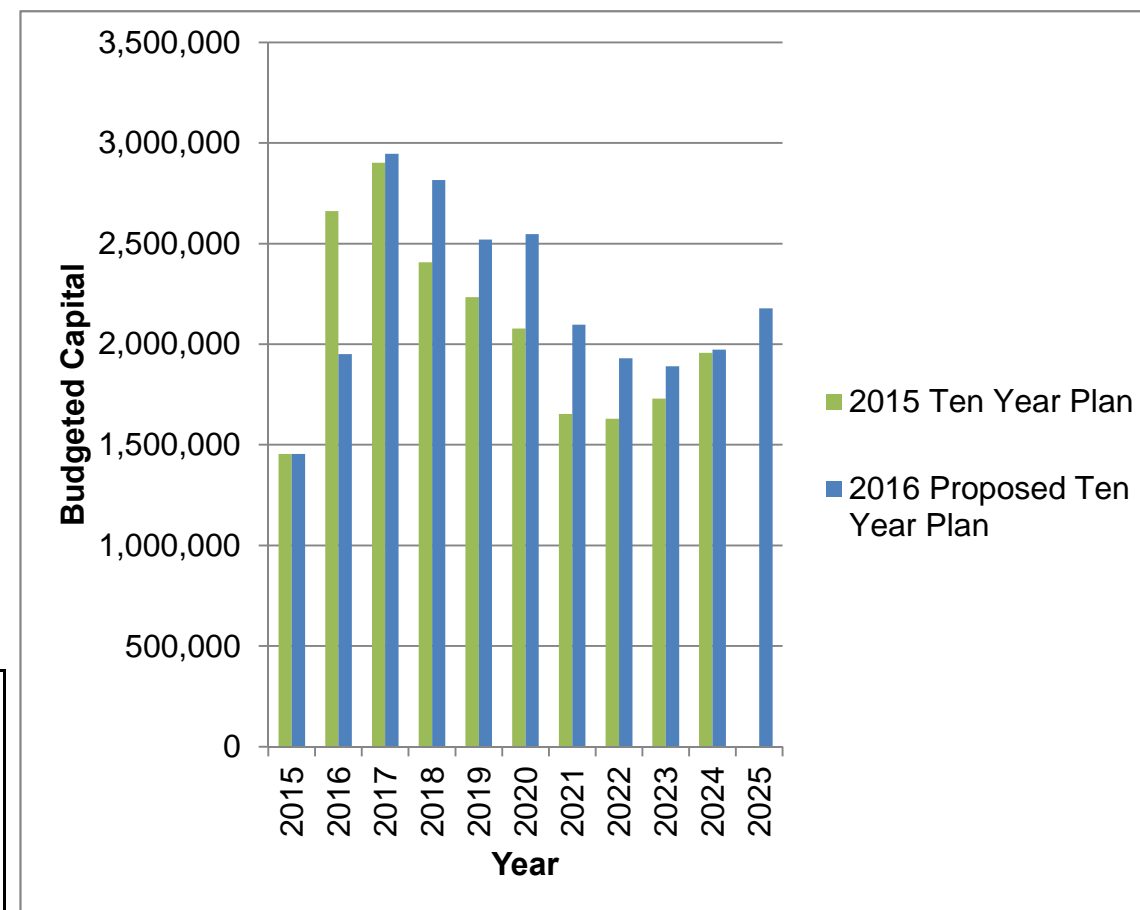
| Capital Project | Capital Cfwd-2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2016 Projects | | | | | | Comments |
|---|-------------------|--------------|---------------|--------------|---------------|----------------|----------------|----------|----------|---------------|----------|---------------|----------|----------|---------------------|-----------------|------------|---|
| | | | | | | | | | | | | Levy | Gas Tax | Aggreg. | In Lieu of Parkland | Working Reserve | DC Reserve | |
| Replacement of UV Pure Water Treatment System | - | - | - | - | - | - | - | - | - | 7,500 | - | - | - | - | - | - | - | BCA report indicates that the water treatment equipment is anticipated for replacement in the next 10 years (p. 2-9 of 2-16). |
| Accessible Washrooms | - | - | - | - | 20,000 | 150,000 | 150,000 | - | - | - | - | - | - | - | - | - | - | Engineering to commence in 2019 with construction in 2020 and 2021. Estimate is based on the costs of the washroom renovation at the PCC. |
| Replace Interior and Exterior Light Fixtures | - | - | - | - | - | - | - | - | - | 6,000 | - | - | - | - | - | - | - | BCA report indicates that the interior lighting is comprised mainly of suspended incandescent fixtures and where visible, some of the lamps have been upgraded to CFL type for energy efficiency. The report recommends that all lamps be replaced to CFL for energy efficiency where not already done so. The report also indicates that the exterior lighting is provided with wall packs and wall mounted incandescent fixtures. These fixtures vary with age and should be replaced every 15 years. |
| Grand Total Capital | 0 | 7,500 | 50,000 | 7,500 | 30,000 | 150,000 | 150,000 | 0 | 0 | 13,500 | 0 | 7,500 | 0 | 0 | 0 | 0 | 0 | |

Equipment Replacement Schedules (in 000's)

| Description | Asset ID | Year | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|-----------------------------------|----------|----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|----------|------------|------------|------------|------------|------------|------------|-----------|----------|------------|
| Fire and Rescue Services | | | | | | | | | | | | | | | | | | | | | | |
| Pump 32 | 5040 | 2012 | | | | | | | | | | | | | | | | | 331 | | | |
| Aerial 33 | 5033 | 1991 | 760 | | | | | | | | | | | | | | | | | | | |
| Rescue 35 | 5035 | 2000 | | | | | 360 | | | | | | | | | | | | | | | |
| Pump 31 | 5031 | 2005 | | | | | | | | | | 490 | | | | | | | | | | |
| Tanker 38 | 5038 | 2007 | | | | | | | | | | | | 360 | | | | | | | | |
| Tanker 39 | 7006 | 2010 | | | | | | | | | | | | | | | 360 | | | | | |
| Public Works | | | | | | | | | | | | | | | | | | | | | | |
| Tandem Dump | 8016 | 2013-301 | | | | | | 250 | | | | | | | | 250 | | | | | | |
| Tandem Dump | 8014 | 2012-302 | | | | | 250 | | | | | | | | 250 | | | | | | | |
| Plow truck-303 single axle | 8008 | 2015-303 | | | | | | | | 225 | | | | | | | | | 225 | | | |
| Single Axle Dump | 8013 | 2011-304 | | | | 250 | | | | | | | | 250 | | | | | | | | 250 |
| 1.5 ton dump truck | 7003 | 2008-305 | | | 75 | | | | | | | | | | 75 | | | | | | | |
| Pickup truck - Director | TBD | 2015-04 | | | | | 35 | | | | | 35 | | | | | 35 | | | | | 35 |
| Pickup truck - Staff | 7009 | 2012-05 | | 35 | | | | | 35 | | | | | 35 | | | | | 35 | | | |
| Backhoe | 8001 | 2008-06 | | | 100 | | | | | | | | | | 100 | | | | | | | |
| Grader | 8003 | 2000-502 | | | | | | | | | 350 | | | | | | | | | | | |
| Grader | 8002 | 1999-501 | | | | | | | 350 | | | | | | | | | | | | | |
| Building | | | | | | | | | | | | | | | | | | | | | | |
| Pickup truck for Inspector | 7005 | 2015 | | | | | | | | | | 33 | | | | | | | | | | 33 |
| Pickup truck for CBO | 7005A | 2013 | | | 35 | | | | | 35 | | | | | 35 | | | | | 35 | | |
| Optimist Recreation Centre | | | | | | | | | | | | | | | | | | | | | | |
| Olympia Ice Machine | | 1977 | | 80 | | | | | | | | | | | | | | | | | | |
| Floor Scrubber | TBD | 2015 | | | | | | | | | | 8 | | | | | | | | | | |
| Parks | | | | | | | | | | | | | | | | | | | | | | |
| Lawn Tractor | 7007 | 2005 | | 30 | | | | | | | | | | 30 | | | | | | | | |
| Pickup truck - Staff | 7008 | 2011-04 | | | | | | 35 | | | | | | | | | | | 35 | | | |
| Total | | | 760 | 145 | 210 | 250 | 645 | 285 | 385 | 260 | 350 | 566 | 0 | 675 | 460 | 250 | 395 | 260 | 366 | 35 | 0 | 318 |

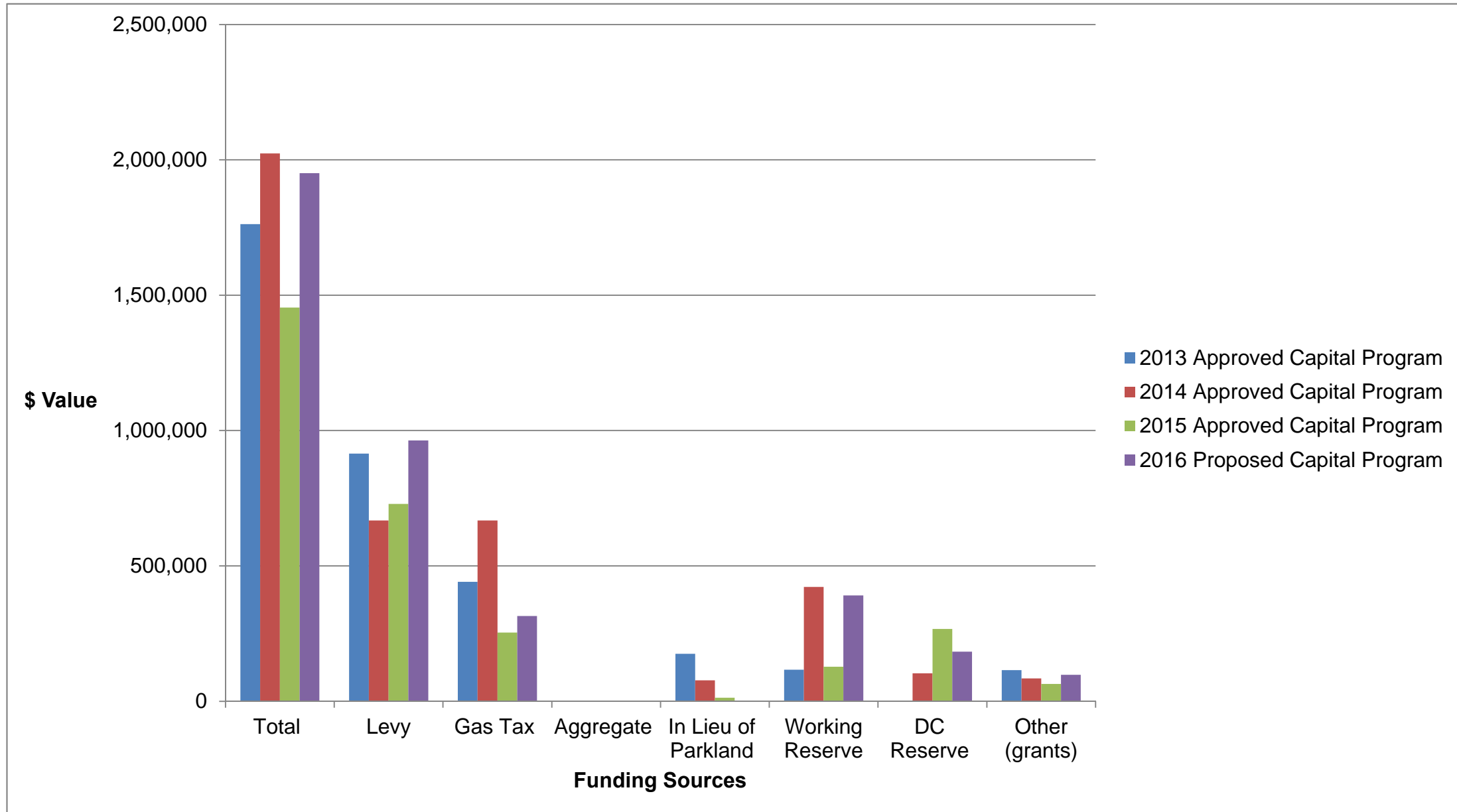
| 2015 Ten Year Plan | | | | | | | | | | | |
|----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------------|-------------------|
| Department | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | |
| Corporate | 64,000 | 95,000 | 80,000 | 95,000 | 455,500 | 87,500 | 75,000 | 125,000 | 75,000 | 316,000 | |
| Finance | 7,140 | 7,500 | 0 | 0 | 17,113 | 0 | 0 | 0 | 0 | 0 | |
| Building | 22,000 | 0 | 0 | 30,000 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Planning and Development | 25,000 | 0 | 0 | 119,068 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Public Works | 1,086,600 | 1,361,600 | 1,324,100 | 1,485,800 | 1,426,700 | 1,285,000 | 1,338,800 | 1,265,000 | 1,303,900 | 1,370,000 | |
| Fire & Rescue | 85,500 | 865,000 | 1,119,442 | 135,000 | 120,000 | 480,000 | 120,000 | 120,000 | 171,550 | 120,000 | |
| Parks | 92,800 | 140,000 | 285,000 | 360,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | |
| ORC | 23,000 | 110,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | |
| PCC | 48,500 | 75,150 | 48,000 | 145,000 | 35,000 | 135,000 | 30,000 | 30,000 | 90,000 | 47,500 | |
| Badenoch | 0 | 7,500 | 15,000 | 7,500 | 90,000 | 0 | 0 | 0 | 0 | 13,500 | |
| Total | 1,454,540 | 2,661,750 | 2,901,542 | 2,407,368 | 2,234,313 | 2,077,500 | 1,653,800 | 1,630,000 | 1,730,450 | 1,957,000 | |
| Change from previous year | -569,058 | 1,207,210 | 239,792 | -494,174 | -173,055 | -156,813 | -423,700 | -23,800 | 100,450 | 226,550 | |
| | | | | | | | | | | 10 year total | 20,708,263 |
| | | | | | | | | | | yearly average | 2,070,826 |

| 2016 Proposed Ten Year Plan | | | | | | | | | | | | |
|----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------------|-------------------|
| Department | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | |
| Corporate | | 15,000 | 95,000 | 95,000 | 321,500 | 368,500 | 336,000 | 356,000 | 306,000 | 316,000 | 105,000 | |
| Finance | | 25,000 | 10,000 | 10,000 | 17,113 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Building | | 0 | 0 | 35,000 | 0 | 0 | 0 | 0 | 0 | 0 | 33,000 | |
| Planning and Development | | 80,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Public Works | | 1,252,900 | 1,779,000 | 1,337,900 | 1,644,100 | 1,298,000 | 1,353,800 | 1,300,000 | 1,318,900 | 1,370,000 | 1,170,000 | |
| Fire & Rescue | | 515,712 | 532,006 | 769,990 | 132,182 | 504,842 | 136,891 | 154,460 | 145,880 | 135,685 | 689,890 | |
| Parks | | 0 | 340,000 | 400,000 | 310,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | |
| ORC | | 0 | 110,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | |
| PCC | | 54,500 | 30,000 | 130,000 | 35,000 | 135,000 | 30,000 | 30,000 | 30,000 | 47,500 | 90,000 | |
| Badenoch | | 7,500 | 50,000 | 7,500 | 30,000 | 150,000 | 150,000 | 0 | 0 | 13,500 | 0 | |
| Total | 1,454,540 | 1,950,612 | 2,946,006 | 2,815,390 | 2,519,895 | 2,546,342 | 2,096,691 | 1,930,460 | 1,890,780 | 1,972,685 | 2,177,890 | |
| Change from previous year | | 496,072 | 995,394 | -130,616 | -295,495 | 26,447 | -449,651 | -166,231 | -39,680 | 81,905 | 205,205 | |
| | | | | | | | | | | | 10 year total | 22,846,751 |
| | | | | | | | | | | | yearly average | 2,284,675 |



| Department | 2013 Approved Capital Program | | | | | | | | 2014 Approved Capital Program | | | | | | | |
|---------------------------|-------------------------------|----------------|----------------|-----------|---------------------|-----------------|------------|----------------|-------------------------------|----------------|----------------|-----------|---------------------|-----------------|----------------|----------------|
| | Total | Levy | Gas Tax | Aggregate | In Lieu of Parkland | Working Reserve | DC Reserve | Other (grants) | Total | Levy | Gas Tax | Aggregate | In Lieu of Parkland | Working Reserve | DC Reserve | Other (grants) |
| Administration - Capital | 63,000 | 0 | 0 | 0 | 0 | 63,000 | 0 | 0 | 130,200 | 29,480 | 0 | 0 | 0 | 41,970 | 0 | 58,750 |
| Administration . Reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 26,250 | 26,250 | 0 | 0 | 0 | 0 | 0 | 0 |
| Building. Capital | 38,600 | 0 | 0 | 0 | 0 | 38,600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Finance . Capital | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,000 | 4,960 | 0 | 0 | 0 | 0 | 11,040 | 0 |
| Public Works . Capital | 1,109,000 | 667,815 | 441,185 | 0 | 0 | 0 | 0 | 0 | 1,265,252 | 227,500 | 667,572 | 0 | 0 | 336,300 | 33,880 | 0 |
| Public Works . Reserves | 50,000 | 50,000 | 0 | 0 | 0 | 0 | 0 | 0 | 97,500 | 97,500 | 0 | 0 | 0 | 0 | 0 | 0 |
| Parks. Capital | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23,100 | 0 | 0 | 0 | 0 | 0 | 0 | 23,100 |
| Parks . Reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 71,500 | 71,500 | 0 | 0 | 0 | 0 | 0 | 0 |
| ORC . Capital | 60,000 | 60,000 | 0 | 0 | 0 | 0 | 0 | 0 | 78,600 | 9,600 | 0 | 0 | 39,801 | 29,199 | 0 | 0 |
| ORC- Reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 19,500 | 19,500 | 0 | 0 | 0 | 0 | 0 | 0 |
| PCC . Capital | 305,000 | 15,000 | 0 | 0 | 175,000 | 0 | 0 | 115,000 | 115,950 | 28,150 | 0 | 0 | 37,800 | 10,000 | 37,500 | 2,500 |
| PCC - Reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 19,500 | 19,500 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fire & Rescue - Capital | 87,000 | 72,000 | 0 | 0 | 0 | 15,000 | 0 | 0 | 65,996 | 39,800 | 0 | 0 | 0 | 5,000 | 21,196 | 0 |
| Fire & Rescue . Reserves | 50,000 | 50,000 | 0 | 0 | 0 | 0 | 0 | 0 | 94,250 | 94,250 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 1,762,600 | 914,815 | 441,185 | 0 | 175,000 | 116,600 | 0 | 115,000 | 2,023,598 | 667,990 | 667,572 | 0 | 77,601 | 422,469 | 103,616 | 84,350 |

| Department | 2015 Approved Capital Program | | | | | | | | 2016 Proposed Capital Program | | | | | | | |
|------------------------------------|-------------------------------|----------------|----------------|-----------|---------------------|-----------------|----------------|----------------|-------------------------------|----------------|----------------|-----------|---------------------|-----------------|----------------|----------------|
| | Total | Levy | Gas Tax | Aggregate | In Lieu of Parkland | Working Reserve | DC Reserve | Other (grants) | Total | Levy | Gas Tax | Aggregate | In Lieu of Parkland | Working Reserve | DC Reserve | Other (grants) |
| Corporate - Capital | 51,500 | 8,000 | 0 | 0 | 0 | 15,000 | 13,500 | 15,000 | 15,000 | 7,500 | 0 | 0 | 0 | 0 | 0 | 7,500 |
| Corporate . Reserves | 12,500 | 12,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Finance . Capital | 7,140 | 714 | 0 | 0 | 0 | 0 | 6,426 | 0 | 25,000 | 25,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Building. Capital | 22,000 | 0 | 0 | 0 | 0 | 16,200 | 0 | 5,800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Planning and Development - Capital | 25,000 | 12,500 | 0 | 0 | 0 | 12,500 | 0 | 0 | 80,000 | 72,800 | 0 | 0 | 0 | 0 | 7,200 | 0 |
| Public Works . Capital | 1,011,600 | 455,926 | 253,706 | 0 | 0 | 45,980 | 213,110 | 42,878 | 1,252,900 | 745,106 | 315,000 | 0 | 0 | 100,000 | 49,916 | 42,878 |
| Public Works . Reserves | 75,000 | 75,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fire & Rescue - Capital | 30,500 | 30,500 | 0 | 0 | 0 | 0 | 0 | 0 | 515,712 | 89,855 | 0 | 0 | 0 | 274,607 | 126,250 | 25,000 |
| Fire & Rescue . Reserves | 55,000 | 55,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Parks. Capital | 62,800 | 3,780 | 0 | 0 | 0 | 25,000 | 34,020 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Parks . Reserves | 30,000 | 30,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ORC . Capital | 8,000 | 0 | 0 | 0 | 8,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ORC- Reserves | 15,000 | 15,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PCC . Capital | 27,500 | 9,350 | 0 | 0 | 5,000 | 13,150 | 0 | 0 | 54,500 | 16,000 | 0 | 0 | 0 | 16,189 | 0 | 22,311 |
| PCC - Reserves | 21,000 | 21,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Badenoch - Capital | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,500 | 7,500 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 1,454,540 | 729,270 | 253,706 | 0 | 13,000 | 127,830 | 267,056 | 63,678 | 1,950,612 | 963,761 | 315,000 | 0 | 0 | 390,796 | 183,366 | 97,689 |



Projects by Year - Corporate Reconciliation

Schedule A to Report FIN-2015-031

| Capital Project and Department | Capital Cfwd-2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2016 Projects | | | | | | |
|--|-------------------|--------|--------|--------|---------|---------|---------|---------|---------|------|------|---------------|---------|-----------|--------------|-----------------|----|--------------|
| | | | | | | | | | | | | Levy | Gas Tax | Aggregate | Cash in Lieu | Working Reserve | DC | Grants/Other |
| Corporate | | | | | | | | | | | | | | | | | | |
| IT Software Upgrade (GIS Integration; Access Database - Building; Records Tracking; Intranet; eCommerce; Advanced Tracker (web-based time recording), Online Payments, Telephone System Upgrades (VOIP)) | 61,281 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Schematic Design of Municipal Office | 16,981 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community Based Strategic Plan | 5,100 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Destination Marketing/Branding (Logo) | - | 15,000 | - | - | - | - | - | - | - | - | - | 7,500 | - | - | - | - | - | 7,500 |
| Server | - | - | 20,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Computer Equipment | - | - | - | 20,000 | - | - | - | 20,000 | - | - | - | - | - | - | - | - | - | - |
| Office renovation/expansion including accessibility | - | - | - | - | 231,000 | 231,000 | 231,000 | 231,000 | 231,000 | - | - | - | - | - | - | - | - | - |
| Septic System Upgrade | - | - | - | - | - | 50,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| Air Balancing Study & Recommission HVAC | - | - | - | - | 10,500 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Heating, Ventilation and Air Conditioning in Municipal Offices | - | - | - | - | 5,000 | - | - | 30,000 | - | - | - | - | - | - | - | - | - | - |
| Arc Flash Study | - | - | - | - | - | 7,500 | - | - | - | - | - | - | - | - | - | - | - | - |

Projects by Year - Corporate Reconciliation

| Capital Project and Department | Capital Cfwd-2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2016 Projects | | | | | | |
|--|-------------------|---------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|---------------|----------|-----------|--------------|-----------------|----------|--------------|
| | | | | | | | | | | | | Levy | Gas Tax | Aggregate | Cash in Lieu | Working Reserve | DC | Grants/Other |
| Replacement of John Wood Electric 48 USG Heater | - | - | - | - | - | 5,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| Pay Equity Study | - | - | - | - | - | - | 10,000 | - | - | - | - | - | - | - | - | - | - | - |
| Power Distribution Equipment (feeders, panels, main disconnect switch) | - | - | - | - | - | - | 20,000 | - | - | - | - | - | - | - | - | - | - | - |
| Heating, Ventilation and Air Conditioning in Public Works Area | - | - | - | - | - | - | - | - | - | 6,000 | - | - | - | - | - | - | - | - |
| Replacement of UV Pure Water Treatment System | - | - | - | - | - | - | - | - | - | 10,000 | - | - | - | - | - | - | - | - |
| Replacement of Metal Roofing Panels * The year of these works is based on the design of addition/improvement of Municipal Office. | - | - | - | - | - | - | - | - | - | 125,000 | - | - | - | - | - | - | - | - |
| Window and Door Replacement Program * The year of these works is based on the design of addition/improvement of Municipal Office. | - | - | - | - | - | - | - | - | - | 100,000 | - | - | - | - | - | - | - | - |
| Community Based Strategic Plan | - | - | - | - | - | - | - | - | - | - | 30,000 | - | - | - | - | - | - | - |
| Sub-total - Corporate | 83,362 | 15,000 | 20,000 | 20,000 | 246,500 | 293,500 | 261,000 | 281,000 | 231,000 | 241,000 | 30,000 | 7,500 | - | - | - | - | - | 7,500 |

Projects by Year - Corporate Reconciliation

| Capital Project and Department | Capital Cfwd-2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2016 Projects | | | | | | |
|--|-------------------|---------------|---------------|---------------|---------------|----------|----------|----------|----------|----------|---------------|---------------|----------|-----------|--------------|-----------------|--------------|--------------|
| | | | | | | | | | | | | Levy | Gas Tax | Aggregate | Cash in Lieu | Working Reserve | DC | Grants/Other |
| Finance | | | | | | | | | | | | | | | | | | |
| Amendment to the 2014 DC Study | 7,140 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Updates to Asset Management Plan (AMP) | - | 25,000 | 10,000 | 10,000 | - | - | - | - | - | - | - | 25,000 | - | - | - | - | - | - |
| 2019 Development Charges Background Study | - | - | - | - | 17,113 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Sub-total - Finance</i> | <i>7,140</i> | <i>25,000</i> | <i>10,000</i> | <i>10,000</i> | <i>17,113</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>25,000</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> |
| Building | | | | | | | | | | | | | | | | | | |
| Vehicle - for Inspector - Replacement | - | - | - | - | - | - | - | - | - | - | 33,000 | - | - | - | - | - | - | - |
| Vehicle - for CBO Official - Replacement | - | - | - | 35,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Sub-total - Building</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>35,000</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>33,000</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> |
| Planning and Development | | | | | | | | | | | | | | | | | | |
| Municipal Servicing Standards | 25,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Comprehensive Zoning By-law Review (CIP OPA Amendment) | - | 80,000 | - | - | - | - | - | - | - | - | - | 72,800 | - | - | - | - | 7,200 | - |
| <i>Sub-total - Planning and Development</i> | <i>25,000</i> | <i>80,000</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>72,800</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>7,200</i> | <i>-</i> |
| Public Works | | | | | | | | | | | | | | | | | | |
| Traffic Calming - Streetscaping Morriston | 59,041 | 33,000 | 33,000 | - | - | - | - | - | - | - | - | 31,680 | - | - | - | - | 1,320 | - |
| Nassagaweya-Puslinch Townline | - | 93,300 | - | - | - | - | - | - | - | - | - | 89,568 | - | - | - | - | 3,732 | - |
| Calfass Rd | 11,880 | 350,000 | - | - | - | - | - | - | - | - | - | 21,000 | 315,000 | - | - | - | 14,000 | - |
| Victoria Rd | 13,575 | 160,000 | 225,000 | 415,500 | - | - | - | - | - | - | - | 110,722 | - | - | - | - | 6,400 | 42,878 |

Projects by Year - Corporate Reconciliation

Schedule A to Report FIN-2015-031

| Capital Project and Department | Capital Cfwd-2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2016 Projects | | | | | | |
|---|-------------------|---------|---------|---------|---------|---------|--------|---------|--------|------|---------|---------------|---------|-----------|--------------|-----------------|--------|--------------|
| | | | | | | | | | | | | Levy | Gas Tax | Aggregate | Cash in Lieu | Working Reserve | DC | Grants/Other |
| Watson Rd-Maltby to #34 | 10,824 | 350,000 | - | - | - | - | - | - | - | - | - | 236,000 | - | - | - | 100,000 | 14,000 | - |
| Leslie Rd- Victoria Rd. to Hwy 6 | - | 241,600 | - | - | - | - | - | - | - | - | - | 231,936 | - | - | - | - | 9,664 | - |
| Carroll Pond & Lesic-Jassal Municipal Drain | - | 5,000 | 265,000 | - | - | 13,000 | - | - | - | - | 150,000 | 5,000 | - | - | - | - | - | - |
| Bridge and Culvert Inspections | - | - | 15,000 | - | 15,000 | - | 15,000 | - | 15,000 | - | 15,000 | - | - | - | - | - | - | - |
| Ellis Culvert-2010 | - | 20,000 | 75,000 | - | - | - | - | - | - | - | - | 19,200 | - | - | - | - | 800 | - |
| Concession 1 -35 to Sideroad 20 | - | - | 253,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Watson Rd- 36 to Leslie Rd | - | - | 215,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Pickup truck-Staff | - | - | 35,000 | - | - | - | - | 35,000 | - | - | - | - | - | - | - | - | - | - |
| Fox Run Dr | - | - | 63,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Little's Bridge | - | - | 20,000 | 195,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bridlepath | - | - | 330,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Aberfoyle Sidewalks | - | - | 100,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Ellis Rd-32 to Townline | - | - | - | 275,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Watson Rd- Leslie Rd to 4057 Watson Rd | - | - | - | 127,400 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 1.5 ton dump truck | - | - | - | 75,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Backhoe | - | - | - | 100,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Concession 2- Sideroad 10 to 32 | - | - | - | - | 233,400 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Forestell Rd- 32 to Roszell Rd | - | - | - | - | 145,000 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Tandem Dump Truck- 304 | - | - | - | - | 250,000 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Concession 2- 2A to Sideroad 20 | - | - | - | - | 519,300 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Concession 7- McLean Rd to Concession 2A | - | - | - | - | 208,900 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Concession 2A | - | - | - | - | 102,500 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Leslie Rd | - | - | - | - | 20,000 | 300,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| Gilmour Cu- 2009 | - | - | - | - | - | 100,000 | - | 500,000 | - | - | - | - | - | - | - | - | - | - |
| Pickup Truck-Director | - | - | - | - | - | 35,000 | - | - | - | - | 35,000 | - | - | - | - | - | - | - |

Projects by Year - Corporate Reconciliation

Schedule A to Report FIN-2015-031

| Capital Project and Department | Capital Cfwd-2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2016 Projects | | | | | | |
|--|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|----------------|-----------|--------------|-----------------|---------------|---------------|
| | | | | | | | | | | | | Levy | Gas Tax | Aggregate | Cash in Lieu | Working Reserve | DC | Grants/Other |
| Tandem Dump Truck- 302 | - | - | - | - | - | 250,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| Laird Rd | - | - | - | - | - | 450,000 | 450,000 | - | - | - | - | - | - | - | - | - | - | - |
| Tandem Dump Truck- 301 | - | - | - | - | - | - | 250,000 | - | - | - | - | - | - | - | - | - | - | - |
| Traffic Count Study | - | - | - | - | - | - | 28,800 | - | - | - | - | - | - | - | - | - | - | - |
| Forestell Rd- 35 to 32 | - | - | - | - | - | - | 460,000 | - | - | - | - | - | - | - | - | - | - | - |
| Grader- 501 | - | - | - | - | - | - | - | 350,000 | - | - | - | - | - | - | - | - | - | - |
| Concession 4- 35 to Sideroad 10 | - | - | - | - | - | - | - | 230,000 | - | - | - | - | - | - | - | - | - | - |
| Pickup Truck-Director | - | - | - | - | - | - | - | 35,000 | - | - | - | - | - | - | - | - | - | - |
| Transportation Master Plan | - | - | - | - | - | - | - | - | 30,000 | - | - | - | - | - | - | - | - | - |
| Single Axle Dump Truck-303 | - | - | - | - | - | - | - | - | 225,000 | - | - | - | - | - | - | - | - | - |
| Concession 4- Sideroad 10 to 32 | - | - | - | - | - | - | - | - | 450,000 | - | - | - | - | - | - | - | - | - |
| McLean Rd E and Winer Rd | - | - | - | - | - | - | - | - | 365,000 | - | - | - | - | - | - | - | - | - |
| Mason Crt | - | - | - | - | - | - | - | - | 38,100 | - | - | - | - | - | - | - | - | - |
| Maple Leaf Lane | - | - | - | - | - | - | - | - | 45,800 | - | - | - | - | - | - | - | - | - |
| Grader-502 | - | - | - | - | - | - | - | - | - | 350,000 | - | - | - | - | - | - | - | - |
| Concession 4- Hwy 6 to 35 | - | - | - | - | - | - | - | - | - | 390,000 | - | - | - | - | - | - | - | - |
| Watson Rd- Maltby to Arkell | - | - | - | - | - | - | - | - | - | 480,000 | - | - | - | - | - | - | - | - |
| Watson Rd - Wellington Road 34 to Wellington Road 36 | - | - | - | - | - | - | - | - | - | - | 500,000 | - | - | - | - | - | - | - |
| Gore Road - Valens Road to Concession 7 | - | - | - | - | - | - | - | - | - | - | 270,000 | - | - | - | - | - | - | - |
| Church and Victoria Street | - | - | - | - | - | - | - | - | - | - | 50,000 | - | - | - | - | - | - | - |
| <i>Sub-total - Public Works</i> | <i>95,320</i> | <i>1,252,900</i> | <i>1,629,000</i> | <i>1,187,900</i> | <i>1,494,100</i> | <i>1,148,000</i> | <i>1,203,800</i> | <i>1,150,000</i> | <i>1,168,900</i> | <i>1,220,000</i> | <i>1,020,000</i> | <i>745,106</i> | <i>315,000</i> | <i>-</i> | <i>-</i> | <i>100,000</i> | <i>49,916</i> | <i>42,878</i> |

Projects by Year - Corporate Reconciliation

| Capital Project and Department | Capital Cfwd-2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2016 Projects | | | | | | |
|---|-------------------|---------|---------|---------|--------|---------|--------|--------|--------|--------|---------|---------------|---------|-----------|--------------|-----------------|---------|--------------|
| | | | | | | | | | | | | Levy | Gas Tax | Aggregate | Cash in Lieu | Working Reserve | DC | Grants/Other |
| Fire and Rescue | | | | | | | | | | | | | | | | | | |
| Structural Firefighter Ensemble | - | 10,712 | 10,924 | 13,930 | 5,682 | 11,592 | 11,824 | 12,060 | 15,380 | 15,685 | 19,200 | 10,712 | - | - | - | - | - | - |
| Defibrillators | - | - | 21,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Satellite Station Building | - | - | 300,000 | 621,060 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Satellite Station Equipment | - | - | 50,082 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Pump 31 Body Work and Paint Job | - | - | - | 15,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| SCBA Cylinders | - | - | - | - | 6,500 | 13,250 | 5,067 | 22,400 | 10,500 | - | 9,140 | - | - | - | - | - | - | - |
| * Quint Truck | - | 505,000 | 30,000 | - | - | 360,000 | - | - | - | - | 490,000 | 79,143 | - | - | - | 274,607 | 126,250 | 25,000 |
| Master Fire Plan | - | - | - | - | - | - | - | - | - | - | 51,550 | - | - | - | - | - | - | - |
| Sub-total - Fire and Rescue | - | 515,712 | 412,006 | 649,990 | 12,182 | 384,842 | 16,891 | 34,460 | 25,880 | 15,685 | 569,890 | 89,855 | - | - | - | 274,607 | 126,250 | 25,000 |
| Parks | | | | | | | | | | | | | | | | | | |
| Parks Trail Development | 37,800 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| * This project was included as recommendation number 42 in the Recreation and Parks Master Plan dated May 2015 and will be evaluated after the Development of the Master Plan for the Puslinch Community Centre Park. | | | | | | | | | | | | | | | | | | |
| Parks Master Plan - Puslinch Community Centre Park | 17,500 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Lawn Tractor | - | - | 30,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

Projects by Year - Corporate Reconciliation

| Capital Project and Department | Capital Cfwd-2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2016 Projects | | | | | | |
|---|-------------------|----------|----------------|----------------|----------------|----------|----------|----------|----------|----------|----------|---------------|----------|-----------|--------------|-----------------|----------|--------------|
| | | | | | | | | | | | | Levy | Gas Tax | Aggregate | Cash in Lieu | Working Reserve | DC | Grants/Other |
| Replace Light Standards and Bleachers - Old Morriston * will be evaluated after the Development of the Master Plan for the Puslinch Community Centre Park. | - | - | 250,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Playground area at PCC * will be evaluated after the Development of the Master Plan for the Puslinch Community Centre Park. | - | - | - | 40,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Parking Lot & Associated Enhancements (curbing, entrance, lighting) | - | - | - | 300,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Lighting, poles and bleachers at Puslinch Community Centre Ball Diamond * will be evaluated after the Development of the Master Plan for the Puslinch Community Centre Park. | - | - | - | - | 250,000 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sub-total - Parks | 55,300 | - | 280,000 | 340,000 | 250,000 | - | - | - | - | - | - | - | - | - | - | - | - | - |

Projects by Year - Corporate Reconciliation

| Capital Project and Department | Capital Cfwd-2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2016 Projects | | | | | | |
|--|-------------------|--------|---------------|---------|-------|---------|------|------|------|-------|------|---------------|---------|-----------|--------------|-----------------|----|--------------|
| | | | | | | | | | | | | Levy | Gas Tax | Aggregate | Cash in Lieu | Working Reserve | DC | Grants/Other |
| ORC | | | | | | | | | | | | | | | | | | |
| Olympia Ice Resurfacers | - | - | 80,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Sub-total - ORC</i> | - | - | <i>80,000</i> | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| PCC | | | | | | | | | | | | | | | | | | |
| Localized Wall Repairs | 5,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Commercial Hot Water Tank | 5,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Furnace, Cooling Fan Coil, and Condenser Unit - Alf Hales and Main Hall | 18,000 | 18,500 | - | - | - | - | - | - | - | - | - | 6,000 | - | - | - | 6,000 | - | 6,500 |
| Power Distribution Equipment (including feeders, main disconnect switch and panel) | - | 26,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | 10,189 | - | 15,811 |
| Sound System Upgrades/Replacement | - | 10,000 | - | - | - | - | - | - | - | - | - | 10,000 | - | - | - | - | - | - |
| Kitchen Renovation | - | - | - | 100,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Exterior Hall Lighting | - | - | - | - | 5,000 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Arc Flash Study | - | - | - | - | - | 5,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| Replacement of Metal Roofing Panels | - | - | - | - | - | 100,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| Rebalancing of HVAC system | - | - | - | - | - | - | - | - | - | 5,000 | - | - | - | - | - | - | - | - |
| Replacement of UV Pure Water Treatment System | - | - | - | - | - | - | - | - | - | 7,500 | - | - | - | - | - | - | - | - |
| Replacement of Sanitary Pumps and Control System | - | - | - | - | - | - | - | - | - | 5,000 | - | - | - | - | - | - | - | - |

Projects by Year - Corporate Reconciliation

| Capital Project and Department | Capital Cfwd-2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2016 Projects | | | | | | |
|---|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|----------------|-----------|--------------|-----------------|----------------|---------------|
| | | | | | | | | | | | | Levy | Gas Tax | Aggregate | Cash in Lieu | Working Reserve | DC | Grants/Other |
| Recreation and Parks Master Plan | - | - | - | - | - | - | - | - | - | - | 60,000 | - | - | - | - | - | - | - |
| <i>Sub-total - PCC</i> | <i>28,000</i> | <i>54,500</i> | <i>-</i> | <i>100,000</i> | <i>5,000</i> | <i>105,000</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>17,500</i> | <i>60,000</i> | <i>16,000</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>16,189</i> | <i>-</i> | <i>22,311</i> |
| Badenoch | | | | | | | | | | | | | | | | | | |
| Window and Door Replacement Program | - | - | 25,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interior Wall or Drywall Plastering | - | 7,500 | - | - | - | - | - | - | - | - | - | 7,500 | - | - | - | - | - | - |
| Localized Wall Repairs | - | - | 15,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Exterior Wall Rehab Program | - | - | 10,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Brock Elite Air Oil Fired Warm Air Furnace | - | - | - | 7,500 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Replacement of Power Distribution Equipment | - | - | - | - | 10,000 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Replacement of UV Pure Water Treatment System | - | - | - | - | - | - | - | - | - | 7,500 | - | - | - | - | - | - | - | - |
| Accessible Washrooms | - | - | - | - | 20,000 | 150,000 | 150,000 | - | - | - | - | - | - | - | - | - | - | - |
| Replace Interior and Exterior Light Fixtures | - | - | - | - | - | - | - | - | - | 6,000 | - | - | - | - | - | - | - | - |
| <i>Sub-total - Badenoch</i> | <i>-</i> | <i>7,500</i> | <i>50,000</i> | <i>7,500</i> | <i>30,000</i> | <i>150,000</i> | <i>150,000</i> | <i>-</i> | <i>-</i> | <i>13,500</i> | <i>-</i> | <i>7,500</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> |
| Total | 294,122 | 1,950,612 | 2,481,006 | 2,350,390 | 2,054,895 | 2,081,342 | 1,631,691 | 1,465,460 | 1,425,780 | 1,507,685 | 1,712,890 | 963,761 | 315,000 | - | - | 390,796 | 183,366 | 97,689 |

2016 Corporate Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|-----------------|-------------------------------|--------------|-------------|-----------------|-------------|---|
| REVENUES | | | | | | |
| 01-0017-7710 | Sale of Flags | 133 | 100 | 22 | 100 | \$44.25 (net of HST) per Township flag \$22.12 (net of HST) per Canadian flag |
| 01-0017-7770 | Other Revenues | 722 | 700 | 374 | 700 | Sale of snacks (pop, chips, chocolate bars, etc.) |
| 01-0017-2310 | Mun Tax Assistance | 17,278 | 15,680 | 11,041 | 16,096 | 13 ministry properties One property decreased in assessment due to a 357 and Post Roll Amendment Notice (PRAN) being issued in 2014. This resulted in a change in tax class (from Residential Full to Residential General with no school support) plus an exempt portion added which has resulted in a 2015 decrease |
| 01-0017-2320 | Host Kilmer (Service Ontario) | 19,089 | 22,270 | 22,333 | 22,333 | 2015 budget is higher than 2014 actual due to an increase in assessment for this property due to the supplemental billing. |
| 01-0017-2330 | Ontario Hydro | 12,147 | 12,147 | 12,147 | 12,147 | calculated by the acre |
| 01-0017-2340 | Greater Toronto Transit | 6,773 | 6,956 | 6,975 | 6,975 | |
| 01-0017-2350 | Public Works Canada | 1,830 | 1,997 | 904 | 904 | Previous year taxes outstanding due to ongoing legal matters. Decrease is related to the school board portion now being remitted to the school board. |
| 01-0017-2360 | Hydro One | - | - | - | 7,807 | Municipality retains education portion of any properties with the IH classification. |
| 01-0017-2400 | Grant Guelph Junction Railway | 15,990 | 5,330 | 5,330 | 5,330 | Received in 2014 PILs related to 2012, 2013, and 2014. |
| 01-0017-2500 | Puslinch Landfill | 3,411 | 3,411 | 3,351 | 3,351 | |
| 01-0017-2600 | City of Guelph | 22,845 | 24,859 | 24,417 | 24,417 | |
| 01-0017-2700 | University of Guelph | 1,183 | 1,289 | 1,292 | 1,292 | |
| 01-0017-2800 | CN Railway | 1,135 | 1,135 | 1,135 | 1,135 | calculated by the acre |
| 01-0017-2900 | CP Railway | 7,854 | 7,854 | 7,854 | 7,854 | calculated by the acre |
| 01-0017-5110 | OMPF | 402,700 | 404,600 | 202,300 | 404,600 | 2015 Allocation Notice |

2016 Corporate Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|---------------|----------------------------|------------------|------------------|-----------------|------------------|---|
| 01-0015-5310 | Provincial Aggregate Levy | 213,037 | 214,164 | - | 212,020 | Average of previous years (2014 - \$213,037; 2013 - \$233,664; 2012 - \$189,358). This payment is received by the Ontario Aggregate Resources Corporation in September. |
| 01-0017-7510 | Penalties - Property Taxes | 81,960 | 80,563 | 29,303 | 58,700 | 2014 - \$81,960; 2013 - \$82,918; 2012 - \$78,784 |
| 01-0017-7520 | Interest - Tax Arrears | 112,700 | 107,793 | 58,925 | 101,900 | Below are the amounts of interest charged on tax arrears over the past 3 years excluding one significant balance: 2014 - \$112,700; 2013 - \$92,134; 2012 - \$100,785 |
| 01-0014-1220 | Supplemental Billings | 51,368 | 50,000 | 54,978 | 68,600 | 2014 - \$51,368; 2013 - \$90,848; 2012 - \$63,511 |
| 01-0017-7672 | Interest on General | 69,343 | 54,550 | 34,267 | 62,400 | 2014 - \$69,343; 2013 - \$71,844; 2012 - \$45,979 |
| 01-0017-7675 | Interest on Grading | 2,688 | 1,520 | 1,354 | - | Merged account to General bank account |
| 01-0017-7676 | Int. Education/County DC's | 167 | 169 | 53 | - | Merged account to General bank account |
| 01-0013-8110 | Surplus | 61,150 | - | - | - | In 2014 \$61,150 of surplus was used to fund various one-time items. However, in accordance with Council Resolution Number 2013-284 any budget surplus is to be allocated to the Township's working reserves for the purpose of meeting future liabilities. |
| Totals | | 1,105,503 | 1,017,086 | 478,355 | 1,018,661 | |

| CONTRIBUTION FROM WORKING RESERVES | | | | | | |
|---|------------------------|--------|---------|---|---------|---|
| 01-0013-3100 | Operating Carryforward | 23,488 | 139,662 | - | 169,662 | The Operating Carryforward working reserve balance includes \$139,662 from 2014 and prior. An additional \$30,000 was contributed in 2015 related to the known tax appeals. 2016 Budget relates to known tax appeals anticipated to be settled in 2016. |

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|---------------------|---------------------------------------|----------------|----------------|-----------------|----------------|---|
| | Totals | 23,488 | 139,662 | - | 169,662 | |
| EXPENDITURES | | | | | | |
| 01-0010-4501 | Taxes written off (Twp share only) | 49,851 | 213,984 | 15,781 | 256,954 | Known appeals - \$170K (see operating carryforward working reserve) + \$50K additional to budget for 2015 tax loss estimate for known appeals Write-offs (not including known write-offs) - 2014 - \$49,851; 2013 - \$25,939; 2012 - \$36,087 |
| 01-0010-4700 | Conservation Authorities Levy Payment | 143,414 | 154,266 | 80,672 | 159,000 | 1.) Halton Conservation Authority - \$20,719 (based on 2015 approved budget). - 7.9% increase 2.) Grand River Conservation Authority - \$121,008 (based on 2015 preliminary budget). - 5.9% increase 3.) Hamilton Conservation Authority - \$12,539 (based on 2016 preliminary budget). - 3% increase For 2016 Budget assuming an overall increase of 3% |
| | Totals | 193,265 | 368,250 | 96,453 | 415,954 | |

2016 Administration Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|---|--|---------------|---------------|-----------------|---------------|---|
| REVENUES | | | | | | |
| 01-0015-1110 | Signature of Commissioner and FOI Requests | 170 | 160 | 280 | 500 | Signature of Commissioner - \$10 (net of HST)/document FOI Requests - Charged at the rate permitted per the legislation - \$5/request |
| 01-0015-1130 | Engineering and Environmental Fees Recovered | 2,038 | 2,000 | 14,327 | 7,000 | 2015 Actual includes recoveries obtained from GRCA not budgeted for related to Tier 3 peer review costs. 2016 budget is related to gravel pit monitoring report recoveries and recoveries from GRCA for tier 3 peer review costs. |
| 01-0015-1150 | Recoveries from Staff Events | 961 | 950 | - | 950 | Appreciation night recoveries |
| 01-0015-3738 | Other recoveries | 1,180 | - | - | - | 2014 Actual relates to mileage for Business Retention and Expansion Project recovered from the County of Wellington. |
| | Totals | 4,349 | 3,110 | 14,607 | 8,450 | |
| CONTRIBUTION FROM WORKING RESERVES | | | | | | |
| 01-0013-3100 | Operating Carryforward | - | - | - | 26,915 | See Report ADM-2015-010 which indicates that the additional funds required for the Legislative Assistant Position - 1 Year Contract be funded from the 2015 surplus funds from the insurance accounts. |
| 01-0013-3185 | Legal Contingency | 44,033 | 14,000 | 204 | 10,000 | 2014 Actual relates to legal costs for Cooks Mill Road, tax collection matters, etc. 2015 budget relates to potential unrecoverable legal matters of the Township. |
| 01-0013-3195 | Insurance Contingency | 16,674 | 10,000 | - | 10,000 | 2014 Actual relates to deductibles paid. |
| | Totals | 60,707 | 24,000 | 204 | 46,915 | |

2016 Administration Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|---------------------|------------------------------------|--------------|-------------|-----------------|-------------|--|
| EXPENDITURES | | | | | | |
| 01-0010-4000 | FT Wages | 202,704 | 212,393 | 107,883 | 259,814 | CAO/Clerk 5% Building & 95% Admin Conversion of Legislative Assistant Position from PTE to FTE 1 Year Contract funded from the Operating Carryforward Working Reserve - Report ADM-2015-010 |
| 01-0010-4001 | PT Wages | 117,485 | 36,440 | 17,456 | 4,350 | Legislative Assistant above |
| 01-0010-4002 | OT Wages | - | - | - | 500 | |
| 01-0010-4100 | FT Benefits | 34,901 | 36,103 | 21,402 | 40,417 | EHT, OMERs, EI, CPP |
| 01-0010-4101 | PT Benefits | 5,528 | 3,199 | 1,187 | 382 | EHT, EI, CPP |
| 01-0010-4102 | Manulife Benefits | 32,569 | 21,181 | 10,695 | 30,336 | Last full marketing was in 2013. Claims are up significantly. 10.9% increase in 2015 versus 2.5% in 2006, 3.1% in 2007, 3.1% in 2008, 11.1% in 2009, 0% in 2010, 4.5% in 2011, 4.0% in 2012, -5.9% in 2013, 2.6% in 2014. Increase due to change of PTE position to FTE 1 year contract funded from the Operating Carryforward Working Reserve - Report ADM-2015-010. |
| 01-0010-4103 | WSIB | 4,587 | 5,777 | 3,704 | 6,177 | |
| 01-0010-4200 | Office Supplies & Equipment | 3,085 | 2,123 | 536 | 2,100 | |
| 01-0010-4204 | Water Protection | 112 | 120 | 73 | 120 | |
| 01-0010-4302 | Communication (phone, fax, intern) | 804 | 655 | 154 | 400 | Rogers (cell phone) - reduced rate in 2016 Purolator |
| 01-0010-4303 | Professional Fees - Legal | 66,077 | 28,600 | 4,932 | 29,100 | 2014 Actual also includes items funded from the legal contingency working reserve (\$44K) and the operating carry-forward working reserve (\$9K). |

2016 Administration Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|--------------|---|--------------|-------------|-----------------|-------------|---|
| 01-0010-4305 | Professional Fees - Engineering & Environmental | 14,407 | 27,000 | 13,339 | 29,000 | Monitoring review reports of various gravel pits, Guelph Water Supply Master Plan, Tier 3, Waterloo Water Supply Master Plan. Additional amount budgeted for review of various development agreement files. |
| 01-0010-4308 | Mileage | 3,244 | 500 | 197 | 500 | Based on 2015 actuals. As of 2015 Council is allocated in a separate cost centre. |
| 01-0010-4307 | Events and Other | 10,775 | 7,000 | 309 | 9,000 | 2014 one-time costs for: Bob Gordon and Donald Stewart retirement party; Council Inaugural, and Council photos 2016 Budget for: Appreciation Night, Volunteer of the Year, Senior of the Year, In Memory, Staff BBQ, International Plowing Match |
| 01-0010-4309 | Professional Development | 12,519 | 18,850 | 4,139 | 18,240 | Corporate Wide Training (70% Administration, 30% building) Performance Appraisal Training and/or other HR Training (2 sessions) CAO Training Management Training AMCTO Conference AMO Conference ROMA/OGRA Conference Water training Microsoft Office Training for Microsoft upgrade (3 days) |

2016 Administration Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|--------------|----------------------------------|--------------|-------------|-----------------|-------------|--|
| 01-0010-4311 | Membership and Subscription Fees | 5,338 | 8,510 | 8,490 | 8,685 | Association of Municipalities of Ontario Association of Municipal Clerks and Treasurers of Ontario (2) Ontario Good Roads Association Federation of Canadian Municipalities Municipal World Wellington County Clerks and Treasurers Ontario Municipal Administrators Association Human Resources Downloads Program |
| 01-0010-4312 | Employee Travel - Meals | 838 | 400 | 110 | 400 | Based on 2015 actuals. As of 2015 Council is allocated in a separate cost centre. |
| 01-0010-4313 | Employee Travel - Accom/Parking | 4,471 | 1,000 | 401 | 1,000 | AMCTO Conference, AMO, ROMA/OGRA, OMMA |
| 01-0010-4314 | Employee Travel - Air Fare | 488 | 500 | 374 | 500 | Based on 2015 actuals. As of 2015 Council is allocated in a separate cost centre. |
| 01-0010-4315 | Insurance | 46,902 | 41,739 | 18,152 | 45,262 | 2014 Actual includes deductibles expended and funded from the insurance contingency working reserve of \$17K. 2016 budget also includes deductibles estimated that are funded from the Insurance Contingency Working Reserve. See Report FIN-2015-017 regarding insurance change from September 1, 2015 to February 1, 2016. Premium increase of 2.8% in 2016. |
| 01-0010-4316 | Advertising | 2,650 | 2,850 | 802 | 2,350 | Corporate RFPs, Committee Appointments, Tree Legacy, Streetscaping, Aberfoyle Fall Fair, Santa Clause Parade, job vacancies |

2016 Administration Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|--------------|---------------------------------------|----------------|----------------|-----------------|----------------|---|
| 01-0010-4317 | Water Monitoring | 10,629 | 5,000 | 407 | 5,000 | Puslinch Ground Water Monitoring includes sampling and quarterly monitoring. No longer includes Carroll Pond water monitoring, see Capital Budget for Carroll Pond Sediment Survey and other expenditures related to Carroll Pond in future years. |
| 01-0010-4320 | Contract Services | 8,661 | 500 | - | 500 | 2015 Budget - ADM-2014-025 - Meeting investigator costs if retained |
| 01-0013-3185 | Legal Contingency Working Reserve | 5,000 | 5,000 | 5,000 | 5,000 | |
| 01-0013-3195 | Insurance Contingency Working Reserve | 5,000 | 5,000 | 5,000 | 5,000 | |
| | Totals | 598,774 | 470,441 | 224,741 | 504,133 | |

2016 Council Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|---------------------|---------------------------------|--------------|----------------|-----------------|----------------|---|
| EXPENDITURES | | | | | | |
| 01-0180-4001 | PT Wages | - | 84,476 | 42,238 | 84,476 | |
| 01-0180-4101 | PT Benefits | - | 5,829 | 671 | 5,829 | EHT, CPP |
| 01-0180-4102 | Manulife Benefits | - | 20,415 | 10,594 | 21,436 | Last full marketing was in 2013. Claims are up significantly. 10.9% increase in 2015 versus 2.5% in 2006, 3.1% in 2007, 3.1% in 2008, 11.1% in 2009, 0% in 2010, 4.5% in 2011, 4.0% in 2012, -5.9% in 2013, 2.6% in 2014. |
| 01-0180-4200 | Office Supplies & Equipment | - | 75 | 101 | 150 | based on 2015 actuals |
| 01-0180-4308 | Mileage | - | 3,000 | 1,926 | 3,000 | based on 2015 actuals |
| 01-0180-4309 | Professional Development | - | 4,610 | 4,117 | 4,600 | ROMA/OGRA Conference AMO Conference Additional conferences |
| 01-0180-4311 | Membership Fees & Subscriptions | - | - | 91 | 200 | Municipal World Subscription |
| 01-0180-4312 | Employee Travel - Meals | - | 400 | 135 | 400 | based on 2015 actuals |
| 01-0180-4313 | Employee Travel - Accom/Parking | - | 5,000 | 4,275 | 6,000 | ROMA/OGRA conference AMO Conference Morrison By-pass Coalition |
| 01-0180-4314 | Employee Travel - Air Fare | - | 500 | - | 500 | As required |
| | Totals | - | 124,305 | 64,148 | 126,591 | |

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|---|--------------------------------------|---------------|-------------|-----------------|-------------|---|
| REVENUES | | | | | | |
| 01-0015-3737 | Election - Other Recoveries | 521 | - | - | - | |
| 01-0120-4307 | Nomination Fees | - | - | - | - | |
| | Totals | 521 | - | - | - | |
| CONTRIBUTION FROM WORKING RESERVES | | | | | | |
| 01-0013-3120 | Contibution from IT Hardware WR | 12,000 | - | - | - | |
| 01-0013-3130 | Contibution from IT Software WR | 10,000 | - | - | - | |
| | Totals | 22,000 | - | - | - | |
| EXPENDITURES | | | | | | |
| 01-0120-4001 | PT Wages | 4,175 | - | - | - | |
| 01-0120-4200 | Office Supplies & Equipment | 5,090 | - | - | - | |
| 01-0120-4208 | Signage | 46 | - | - | - | |
| 01-0120-4301 | Postage | 2,015 | - | - | - | |
| 01-0120-4302 | Communication (Phone, Fax, Internet) | 99 | - | - | - | |
| 01-0120-4304 | Professional Fees - Audit | - | 1,500 | - | - | |
| 01-0120-4309 | Professional Development | 833 | - | - | - | |
| 01-0120-4316 | Advertising | 7,097 | - | - | - | |
| 01-0120-4320 | Contract Services | 31,954 | - | 1,208 | 9,645 | 1.) Data Fix - Voter List Management - Annual Fee 2.) Dominion - Contract Extension - extension of 2014 pricing to the Township's 2018 election (for use of tabulator equipment). Payment of one-third of the 2014 contract price in 2016, 2017, and 2018. |

2016 Elections Operating

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|---------------|------------------------------|---------------|---------------|-----------------|---------------|---|
| 01-0013-3115 | Contribution to Elections WR | 9,000 | 14,000 | 14,000 | 4,355 | The Election Working Reserve has a balance of \$23,000 as of December 31, 2015. |
| Totals | | 60,309 | 15,500 | 15,208 | 14,000 | |

2016 Finance Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|---------------------|--|---------------|---------------|-----------------|---------------|--|
| REVENUES | | | | | | |
| 01-0015-3120 | Tax Certificates | 5,400 | 5,400 | 3,240 | 6,000 | \$60 per certificate 2015 YTD - 76 issued; 2014 - 90 issued; 2013 - 98 issued; 2012 - 119 issued |
| 01-0015-1170 | NSF Fees | 800 | 800 | 320 | 800 | \$40 per NSF cheque |
| 01-0015-1180 | Invoice Administration Fee | 3,325 | 3,000 | 325 | - | Invoice Fee no longer applicable as per 2016 proposed User Fee By-law |
| 01-0015-1160 | Advertising, Legal, and Realtax Fees Recovered | 6,082 | 2,000 | 4,645 | 5,000 | Tax sale fees added to tax roll (5 tax sales budgeted for 2016). Offsetting expense is 01-0100-4316. |
| 01-0015-3739 | Other Recoveries | 7,080 | 2,000 | 28 | 1,000 | 2014 actual relates to WSIB audit refund and LAS refund for energy hedging program. 2016 Budget - LAS hedging program, WSIB rebate for low claim activity |
| 01-0017-7780 | Garbage bags | 11,618 | 11,000 | 5,003 | 11,000 | 2014 - \$11,618; 2013 - \$9,083; 2012 - \$9,007 |
| | Totals | 34,305 | 24,200 | 13,561 | 23,800 | |
| EXPENDITURES | | | | | | |
| 01-0100-4000 | FT Wages | 217,221 | 221,214 | 112,351 | 237,225 | Includes Director of Finance/Treasurer transition of 2.5 months. See Report ADM-2015-005. |
| 01-0100-4001 | PT Wages | | - | - | - | |
| 01-0100-4002 | OT Wages | | 500 | - | 500 | |
| 01-0100-4100 | FT Benefits | 37,744 | 38,333 | 22,170 | 41,129 | EHT, OMERs, EI, CPP |
| 01-0100-4101 | PT Benefits | - | - | - | - | |

2016 Finance Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|--------------|--|--------------|-------------|-----------------|-------------|---|
| 01-0100-4102 | Manulife Benefits | 21,751 | 24,244 | 12,249 | 35,316 | Last full marketing was in 2013. Claims are up significantly. 10.9% increase in 2015 versus 2.5% in 2006, 3.1% in 2007, 3.1% in 2008, 11.1% in 2009, 0% in 2010, 4.5% in 2011, 4.0% in 2012, -5.9% in 2013, 2.6% in 2014. 2016 budget increase is due to manulife premiums paid for maternity leave of Director of Finance/Treasurer in accordance with Remuneration By-law. |
| 01-0100-4103 | WSIB Benefits | 4,737 | 6,019 | 3,335 | 6,516 | |
| 01-0100-4180 | Structural Audit | 2,586 | - | - | - | |
| 01-0100-4199 | Computer Software & Hardware Operational Upgrades/Support from IT Consultant | 4,169 | 3,000 | 5,372 | 3,000 | 2014 One-Time costs - ORC and PCC wireless internet installation, Adobe Acrobat Professional versions for staff for preparing accessible PDF documents, software installation on new laptop for new Council member. 2015 Actuals - Purchase of Keystone licenses for department heads and front desk for automation of receipts. Maintenance of wireless network hardware. |
| 01-0100-4200 | Office Supplies | 7,880 | 8,000 | 3,249 | 8,000 | Expense is based on actuals directly attributable to this department and to the office as a whole (such as paper purchases, etc.) which are allocated between Building (30%) and Finance (70%). |
| 01-0100-4201 | Hydro | 5,052 | 5,230 | 2,546 | 5,500 | 4.6% rate increase based on change in rates as of May 1, 2015 Allocated between Building (30%) and Finance (70%). |
| 01-0100-4202 | Heat | 2,231 | 2,260 | 1,464 | 2,260 | Natural gas hedge rate of 14.9 cents/m3 from November 2015 to October 31, 2016 based on discussions with Jason Hagan from AMO. |

2016 Finance Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|--------------|--|--------------|-------------|-----------------|-------------|---|
| 01-0100-4216 | Kitchen Supplies and Equipment | 2,629 | 3,070 | 885 | 1,800 | 2014 one-time cost for fridge. 2015 includes garbage receptacle and small fridge for tested water. Corporate expenses allocated between Building (30%) and Finance (70%) |
| 01-0100-4222 | Outdoor Maintenance of Building | 235 | 1,500 | 584 | 1,000 | Window and Eavestrough cleaning (two times per year) 2015 actual includes signage at front of building (office hours) |
| 01-0100-4301 | Postage | 9,421 | 9,675 | 4,282 | 10,000 | Assumed a 3% increase |
| 01-0100-4304 | Professional Fees - Audit | 16,526 | 14,000 | 12,537 | 14,000 | Allocated between Finance (70%) and Building (30%) |
| 01-0100-4309 | Professional Development | 3,186 | 4,980 | 3,241 | 5,000 | MFOA, Management Training, Deputy Treasurer Courses, Taxation Administrator Courses |
| 01-0100-4215 | Cleaning, Maintenance, Building Supplies | 6,484 | 4,480 | 1,176 | 4,000 | 2014 One-Time non-recurring costs - electrical panel installation, new blower motor (for the furnace), insulation in Finance area wall Corporate expenses allocated between Building (30%) and Finance (70%) 2015 One-Time non-recurring costs - replace front entrance outdoor soffit lighting and add photocell control including sensor (Conservation and Energy Demand Management Plan Section 10). Replaced exterior HID lighting with LED technology. 2016 Budget - Carpet Steamcleaning of Municipal Office, purchase of supplies for building, drywall and painting of kitchen, septic costs |

2016 Finance Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|--------------|--------------------------------------|--------------|-------------|-----------------|-------------|---|
| 01-0100-4302 | Communication (phone, fax, internet) | 6,392 | 4,600 | 2,269 | 4,600 | 2014 One-Time Costs with RKD web studios for website and new cell phones corporate wide Rogers (cell phone) Bell Canada (phone lines and fax) * 30% allocated to Building Sentex (internet) * 30% allocated to Building Purolator |
| 01-0100-4308 | Mileage | 472 | 680 | 11 | 500 | MFOA Conference, Toronto course |
| 01-0100-4311 | Membership and Subscription Fees | 2,268 | 2,070 | 1,956 | 3,065 | Municipal Employer Pension Center of Ontario MFOA 2016 Membership LAS annual subscription for EPT database CPA, CA membership dues (2) Municipal Information Network - (30% Building) |
| 01-0100-4312 | Employee Travel - Meals | 20 | 200 | 25 | 150 | Based on 2015 actuals for finance staff. |
| 01-0100-4313 | Employee Travel - Accomodations | 333 | 400 | 5 | 400 | Based on 2015 actuals for finance staff. |
| 01-0100-4320 | Contract Services | 59,457 | 51,620 | 15,977 | 50,000 | 30% Building and 70% Finance 2014 One-time costs - Hill and Knowlton fees for services, New Electric Panel due to results of BCA report (p. 3-13 of 3-19), RKD Web Hosting Fees no longer required. 2015 One-Time costs - Implementation of recommendations from Onserve for wireless connectivity issues (implementation of fibre ethernet over cable at Municipal office). 2016 One-Time costs - Voice over IP costs for telephone system upgrades and additional costs for online credit card payments. |
| 01-0100-4322 | Emergency Management | 1,914 | 1,920 | 890 | 2,200 | Finance (70%), Building (30%) - Bell Canada monthly invoices |

2016 Finance Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|--------------|---|--------------|-------------|-----------------|-------------|--|
| 01-0100-4316 | Advertising | 7,925 | 8,000 | 6,466 | 7,000 | Tax Sales - Notifications on Newspaper and Realtax Fees (added to tax roll) Tax Installment Due Dates - Interim Tax Installment Reminder - Final User Fees Public Meeting (70% finance, 30% building) Budget Advertisement (70% finance, 30% building) Grant Process 2015 Yearend Financial Statements/MPMP Report (70% finance, 30% building) RFP advertisements |
| 01-0100-4323 | Environmental Service - Garbage Bags | 15,175 | 11,000 | 3,322 | 11,000 | See account number 01-0017-7780 |
| 01-0100-4500 | Bank Service Charges | 1,523 | 2,625 | 832 | 1,600 | Additional 2015 Budget Amount is for the one-time costs for automating tax fees paid online or through telephone banking. Prior to 2015, we received these payments by fax and manually enter the information into our tax system. |
| 01-0100-4502 | Other written off (non collectible inv's) | 9 | - | - | - | Policy to be written for non-collectible invoices and then Township staff will determine what the amount should be for accounts receivable write-offs in the 2017 operating budget process. |
| 01-0100-4503 | Debt Interest Repayment | 24,219 | 19,405 | 10,948 | 14,274 | Obtained this amount from the debt continuity schedule. Maturity date of July 2, 2018 |

2016 Finance Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|---------------|---------------------|----------------|----------------|-----------------|----------------|---|
| 01-0100-4600 | Community Grants | 32,925 | 32,575 | 32,575 | 32,575 | Aberfoyle Agricultural Society - \$3,000; Community Oriented Policing Centre - \$500; Friends of Mill Creek - Grand River - \$1,250; Kiwanis Music Festival of Guelph - \$100; Puslinch Lake Conservation Association - \$25,000; Sunrise Therapeutic Riding and Learning Centre - \$2,500; Wellington Farm and Home Safety Association - \$125; Wellington County Plowmen's Association - \$100 (1/2 page advertisement). |
| 01-0012-1200 | Principle Repayment | 101,000 | 106,000 | 106,000 | 110,000 | Obtained this amount from the debt continuity schedule. Maturity date of July 2, 2018 |
| Totals | | 595,484 | 587,601 | 366,716 | 612,610 | |

2016 Building Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|-----------------|---|------------------------------|-------------|-----------------|-------------|--|
| REVENUES | | | | | | |
| 01-0015-1192 | Reproduction of Drawings Fees | 250 | 250 | - | 250 | \$50 flat fee |
| 01-0015-3742 | Other Recoveries | - | - | 3,000 | 500 | |
| 01-0017-7250 | Residential Building Permits | 227,692 | 200,000 | 154,463 | 200,000 | Minimum permit fee- \$153 Single family dwelling up to 2,421 sq. ft - \$1.43/sq. ft Single family dwelling over 2,421 sq. ft - \$1.89/sq. ft Interior renovations and finished basements - \$0.51/sq. ft Residential deck - \$153 flat fee Residential accessory buildings/attached garage - \$0.71/sq. ft Occupancy permit - \$153 flat fee |
| | Institutional, Commercial & Industrial Building Permits | 52,106 | 50,000 | 5,940 | 50,000 | Construction value up to \$3M - \$11/\$1,000 of construction value Construction value over \$3M - \$7.14/\$1,000 of construction value Occupancy permit - \$153 flat fee |
| | Farm Building Permits | - | 2,400 | 416 | 2,400 | \$0.27/sq. ft or \$300 minimum permit fee. |
| | Demolition Permit | 750 | 600 | 300 | 612 | \$153 flat fee |
| | Sign Permit | - | - | - | 255 | \$255 flat fee |
| | Sewage System Evaluation | - | - | - | 153 | \$153 flat fee |
| | Septic System Permit | 21,300 | 20,000 | 11,700 | 24,480 | Septic system - new - \$612 flat fee Septic system - alter, repair or extend existing system \$459 flat fee |
| | 01-0017-7210 | Designated Structures Permit | 1,200 | 800 | 1,600 | 816 |
| | Tent or Marquee Application Fee | 1,133 | 900 | 600 | 1,020 | \$255 flat fee - \$153 (building) and \$102 (fire) |
| | Deferral of Revocation of Permit | - | 300 | 300 | 306 | \$153 flat fee |
| | Reactivate Abandoned Permit | - | 150 | - | 153 | \$153 flat fee |
| | Transfer of Permit | - | - | - | - | \$153 flat fee |

2016 Building Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|---|---|----------------|----------------|-----------------|----------------|---|
| 01-0017-7240 | Revision to a Permit | 4,500 | 3,000 | 2,100 | 3,060 | Before permit is issued - \$153 After permit is issued - \$306 |
| | Alternative Solution Application | 350 | 700 | - | 1,003 | Part 9 Residential Buildings - \$357 flat fee Part 3 and Part 9 Other than Residential Buildings - \$650 flat fee |
| | Re-Inspection/Partial Inspection Fees | - | - | - | 153 | Re-inspect works not ready - \$153 flat fee Re-inspect code violations/deficiencies - \$76 flat fee Partial Inspection - \$76 flat fee |
| | Conditional Permits | - | - | - | - | 20% of permit fee |
| 01-0017-7290 | Special Inspection Fee | 500 | 300 | 900 | 510 | \$102 flat fee |
| | Totals | 309,781 | 279,400 | 181,319 | 285,671 | |
| CONTRIBUTION FROM WORKING RESERVES | | | | | | |
| 01-0013-3150 | Contribution from Building Reserve Fund | 18,897 | 84,248 | - | 87,991 | 2016 budget is the difference between expenditures and revenues in the Building department. |
| | Totals | 18,897 | 84,248 | - | 87,991 | |
| EXPENDITURES | | | | | | |
| 01-0020-4000 | FT Wages | 165,596 | 182,932 | 92,872 | 191,320 | Chief Building Official Development Coordinator - Building and Planning & Development Building & By-law Services Coordinator - Building and By-law Building & Enforcement Inspector Officer - Building and By-law CAO/Clerk - Building and Administration |
| 01-0020-4001 | PT Wages | 2,144 | 2,200 | 790 | 1,740 | Cleaning Wages |
| 01-0020-4002 | OT Wages | - | 1,200 | - | - | |
| 01-0020-4100 | FT Benefits | 29,975 | 32,018 | 18,359 | 33,265 | EHT, OMERs, EI, CPP |

2016 Building Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|--------------|------------------------------|--------------|-------------|-----------------|-------------|---|
| 01-0020-4101 | PT Benefits | 43 | 193 | 43 | 153 | EHT, EI, CPP |
| 01-0020-4102 | Manulife Benefits | 17,728 | 21,065 | 10,844 | 22,862 | Last full marketing was in 2013. Claims are up significantly. 10.9% increase in 2015 versus 2.5% in 2006, 3.1% in 2007, 3.1% in 2008, 11.1% in 2009, 0% in 2010, 4.5% in 2011, 4.0% in 2012, -5.9% in 2013, 2.6% in 2014. |
| 01-0020-4103 | WSIB | 3,761 | 5,366 | 2,996 | 5,383 | |
| 01-0020-4180 | Structural Audit | 1,108 | - | - | - | |
| 01-0020-4199 | Computer Software & Hardware | 875 | 1,000 | 1,505 | 1,000 | Building (30%) and Finance (70%) |
| 01-0020-4200 | Office Supplies | 6,780 | 6,781 | 3,733 | 4,480 | Expense is based on actuals directly attributable to this department and to the office as a whole (such as paper purchases, etc.) Non-recurring 2015 item - laptop for CBO. |
| 01-0020-4201 | Hydro | 2,137 | 2,215 | 1,086 | 2,400 | 4.6% rate increase based on change in rates as of May 1, 2015. Allocated between Building (30%) and Finance (70%). |
| 01-0020-4202 | Heat | 1,394 | 1,410 | 1,098 | 1,410 | Natural gas hedge rate of 14.9 cents/m3 from November 2015 to October 31, 2016 based on discussions with Jason Hagan from AMO. |
| 01-0020-4203 | Fuel | 7,995 | 8,155 | - | 8,155 | 2013 actual - \$7,436 |
| 01-0020-4204 | Water Protection | 48 | 48 | 40 | 100 | Building (30%) and Finance (70%) |
| 01-0020-4208 | Signage | 73 | 100 | - | 100 | |

2016 Building Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|--------------|-------------------------------------|--------------|-------------|-----------------|-------------|---|
| 01-0020-4215 | Cleaning, Maint & supplies for Bldg | 2,337 | 1,860 | 502 | 1,500 | 2014 One-Time non-recurring costs - electrical panel installation, new blower motor (for the furnace), insulation in Finance area wall Corporate expenses allocated between Building (30%) and Finance (70%) 2015 One-Time non-recurring costs - replace front entrance outdoor soffit lighting and add photocell control including sensor (Conservation and Energy Demand Management Plan Section 10). Replaced exterior HID lighting with LED technology. 2016 Budget - Carpet Steamcleaning of Municipal Office, purchase of supplies for building, drywall and painting of kitchen, septic costs |
| 01-0020-4216 | Kitchen Supplies and Equipment | 1,128 | 1,890 | 431 | 1,000 | 2014 one-time cost for fridge. 2015 includes garbage receptacle and small fridge for water testing. Corporate expenses allocated between Building (30%) and Finance (70%) |
| 01-0020-4220 | Vehicle Maintenance | 726 | 1,900 | 2,957 | 1,900 | In 2014, the Ford Escape was utilized less due to the hiring of the Building Enforcement Inspector Officer later in 2014. In 2015, it is expected that both vehicles will be utilized for the full year. The increase in this line item also relates to the replacement of tires on the CBO's pick-up truck. |
| 01-0020-4222 | Outdoor Maintenance of Building | 101 | 300 | 250 | 300 | Window and Eavestrough cleaning (budgeted at 2 times per year) |
| 01-0020-4301 | Postage | 4,037 | 4,150 | 1,835 | 4,275 | Assumed a 3% increase |

2016 Building Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|--------------|-----------------------------------|--------------|-------------|-----------------|-------------|--|
| 01-0020-4302 | Communication(phone, fax, intern) | 4,486 | 4,100 | 1,346 | 4,100 | 2014 One-Time Costs with RKD web studios for website and new cell phones corporate wide Rogers (cell phone) Bell Canada (phone lines and fax) * 30% allocated to Building Sentex (internet) * 30% allocated to Building Purolator |
| 01-0020-4303 | Professional Fees-Legal | 13,066 | 20,900 | 2,137 | 15,000 | |
| 01-0020-4304 | Professional Fees - Audit | 7,083 | 6,000 | 5,373 | 6,000 | Building (30%) and Finance (70%) |
| 01-0020-4305 | Professional Fees - Engineering | 1,298 | 2,000 | 539 | 2,000 | GM BluePlan, RSM Building Consultants (Alternative Solution Applications for Part 3 and Part 9 Other than Residential Buildings. |
| 01-0020-4308 | Mileage | 63 | 100 | 363 | 150 | 407 ETR charges |
| 01-0020-4309 | Professional Development | 6,396 | 7,935 | 4,181 | 12,190 | Corporate Wide Training (70% Administration, 30% building) Performance Appraisal Training and/or other HR Training (2 sessions) Microsoft Office Training for Microsoft upgrade (3 days) Directly attributable to Building: OOWA Conference Ontario Building Officials Association Conference MLEOA OAPSO Technical (2) Inspection/Update (2) Exam (2) Management Training (Schulich) |

2016 Building Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|--------------|----------------------------------|--------------|-------------|-----------------|-------------|---|
| 01-0020-4311 | Membership and Subscription Fees | 1,022 | 3,060 | 2,470 | 2,810 | Municipal Law Enforcement Officers' Association (1) Ontario Building Officials Association (2) Ontario Building Officials Association Wellington-Waterloo and District Chapter (2) Ontario Onsite Waste Water Association Membership Ontario Building Code Binder and Amendment The Ontario Association of Certified Engineering Technicians and Technologists (1) Ministry of Municipal Affairs and Housing - Annual Registration as an Inspector Municipal Information Network ; Human Resources Downloads Program - (Finance and Building allocation) |
| 01-0020-4312 | Employee Travel - Meals | 239 | 500 | 620 | 500 | |
| 01-0020-4313 | Employee Travel - Accomodations | 1,318 | 2,900 | 1,130 | 2,900 | Ontario Building Officials Association Conference - Ontario Building Officials Association Plumbing all Buildings - 2012 (Adam) HRA1 Courses (3) |
| 01-0020-4315 | Insurance | 15,278 | 16,045 | 9,616 | 18,376 | See Report FIN-2015-017 regarding insurance change from September 1, 2015 to February 1, 2016. Premium increase of 2.8% in 2016. |
| 01-0020-4316 | Advertising | 1,363 | 750 | 80 | 750 | Allocated between Finance (70%) and Building (30%) User Fees Public Meeting, Budget Advertisement, 2014 Yearend Financial Statements/MPMP Report, corporate RFP advertisements Directly attributable to Building: Building By-law Notices |
| 01-0020-4318 | Vehicle Plates | 272 | 283 | - | 283 | based on new rates effective December 1, 2014 |
| 01-0020-4320 | Contract Services | 26,298 | 22,120 | 8,706 | 25,000 | Allocated between Finance (70%) and Building (30%) |
| 01-0020-4321 | Clothing, Safety Allowance | 1,044 | 700 | 135 | 700 | Gloves, safety vests, workboots, hardhats, jackets |

2016 Building Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|---------------|-------------------------------------|----------------|----------------|-----------------|----------------|--|
| 01-0020-4322 | Emergency Management | 813 | 815 | 381 | 960 | Allocated between Finance (70%) and Building (30%) |
| 01-0020-4500 | Service Charges | 652 | 655 | 260 | 600 | Allocated between Finance (70%) and Building (30%) |
| 01-0013-3150 | Contribution to Building Surplus RF | - | - | - | - | The Building Code Act requires that the total amount of Building Permit fees meets the total costs for the municipality to administer and enforce the Building Code Act and Regulations. |
| Totals | | 328,677 | 363,648 | 176,679 | 373,662 | |

2016 Source Water Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|---|---|---------------|---------------|-----------------|---------------|---|
| REVENUES | | | | | | |
| 01-0015-5270 | Source Protection Municipal Implementation Fund | 27,740 | 15,000 | 15,000 | 17,260 | Another \$17,260 to be provided upon completion of the final report to the Ministry. All funds must be expended by December 5, 2016. |
| | Totals | 27,740 | 15,000 | 15,000 | 17,260 | |
| CONTRIBUTION FROM WORKING RESERVES | | | | | | |
| 01-0013-3100 | Operating Carryforward | - | 24,215 | - | 37,984 | 2015 Budget - Source Protection funds received from MOE in 2014 to be spent in 2015 and 2016. |
| | Totals | - | 24,215 | - | 37,984 | |
| EXPENDITURES | | | | | | |
| 01-0160-4000 | FT Wages/Benefits | 2,798 | 12,202 | - | 29,244 | For staff time for meetings and work related to Source Protection |
| 01-0160-4207 | Public Education Costs | 728 | 9,272 | 1,230 | - | Education and Outreach |
| 01-0160-4305 | Professional Fees | - | 17,740 | - | 26,000 | Updating of Zoning By-laws Creation of Business Processes for application review and threat verification work Septic Inspections |
| 01-0013-3100 | Contribution to Operating Carryforward | 24,215 | - | 13,770 | - | Any unused funds should be contributed to an operating carryforward working reserve to be spent in 2016. As per the Agreement for the Source Protection Municipal Implementation Fund with the Ministry of Environment and Climate Change, all funds must be spent by December 5, 2016. |
| | Totals | 27,741 | 39,215 | 15,000 | 55,244 | |

2016 Planning Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|-----------------|--|--------------|-------------|-----------------|-------------|---|
| REVENUES | | | | | | |
| 01-0015-1190 | Engineering, Environmental, and Legal Fees Recovered | 44,726 | 37,000 | 13,788 | 25,000 | County planner and engineering and environmental consultant fees specific to a development application Engineering Consultants attendance at Development Review meetings are not recoverable. Legal - Recoveries for Site Plan and Subdivision Agreements. Amount budgeted in 2016 is less than 2015 due to the revised flat fee structure for zoning by-law amendment applications. |
| 01-0015-1191 | Advertising Fees Recovered | 853 | 3,000 | 292 | 1,000 | Notices of Public Meetings and Notices of Complete Applications |
| 01-0015-1200 | Minor Variance Application | 6,500 | 5,500 | 2,600 | 9,282 | 2016 - \$663 administration fee; 2015 - 8 YTD ; 2014 - 11; 2013 - 12 ; 2012 - 8 |
| 01-0015-1205 | Agreements | - | - | - | - | Other Planning and Development Agreements - \$500 administration fee ; Plan of Subdivision or Condominium Agreement - \$750 administration fee |
| 01-0015-1210 | Part Lot Control Exemption By-law | - | - | - | - | 2016 - \$550 administration fee |
| 01-0015-1220 | Site Plan Control | 4,000 | 6,000 | 4,000 | 8,160 | 2016 - \$2,040 administration fee ; 2015 - 2 YTD; 2014 - 2; 2013 - 4 ; 2012 - 3 |
| 01-0015-1225 | Consent Review and Clearance | - | - | - | 7,500 | 5 per month at \$125 flat fee |
| 01-0015-1230 | Zoning By-law Amendment | 14,000 | 10,000 | 10,000 | 22,000 | 2015 - 6 YTD; 2014 - 7; 2013 - 7 ; 2012 - 6 2016 Fee - Standard Zoning By-law Amendment Fee - \$11,200 (1 budgeted) 2016 Fee - Minor Zoning By-law Amendment Fee - \$3,600 (3 budgeted) |
| 01-0015-1235 | Telecommunication Tower Proposals | - | - | - | 500 | \$500 flat fee |

2016 Planning Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|---------------------|-------------------------------------|---------------|---------------|-----------------|----------------|--|
| 01-0015-1240 | Zoning By-law Amendment - Aggregate | - | - | - | - | \$15,000 administration fee |
| 01-0015-3240 | Zoning Compliance Letter | 1,935 | 2,000 | 825 | 2,000 | 2016 - \$75/letter; 2015 - 17 YTD; 2014 - 26; 2013 - 31 letters issued |
| 01-0017-7760 | Zoning By-law #19/85 | - | - | - | - | \$40/copy |
| 01-0015-4100 | BR+E Municipal Implementation Fund | 25,000 | 12,500 | 12,500 | 25,000 | Township is eligible to obtain \$25,000 per year for the BR+E Municipal Implementation Fund from the County of Wellington. 2014 actual relates to monies received for the CIP RFP, reports to Council on first steps, funding applications for the CIP, etc. 2015 actual relates to \$12,500 to fund staff time on the CIP project and other Economic Development initiatives. The remaining \$12,500 to fund the consulting costs associated with the CIP (see 2015 Capital Budget). The 2016 budget amount of \$10,000 is for the staff time associated with the implementation of the recommendations of the CIP as discussed in Report ADM-2015-009. The additional \$15,000 is for the CIP grant program. |
| | Totals | 97,014 | 76,000 | 44,005 | 100,442 | |
| EXPENDITURES | | | | | | |
| 01-0130-4000 | FT Wages | 43,417 | 48,605 | 24,519 | 55,073 | Development Coordinator - Building and Planning |
| 01-0130-4002 | OT Wages | - | 600 | - | 600 | |
| 01-0130-4100 | FT Benefits | 6,010 | 8,498 | 4,663 | 9,609 | EHT, OMERs, EI, CPP |

2016 Planning Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|--------------|---|--------------|-------------|-----------------|-------------|--|
| 01-0130-4102 | Manulife Benefits | 3,249 | 5,763 | 2,882 | 6,974 | Last full marketing was in 2013. Claims are up significantly. 10.9% increase in 2015 versus 2.5% in 2006, 3.1% in 2007, 3.1% in 2008, 11.1% in 2009, 0% in 2010, 4.5% in 2011, 4.0% in 2012, -5.9% in 2013, 2.6% in 2014. |
| 01-0130-4103 | WSIB | 720 | 1,417 | 728 | 1,586 | |
| 01-0130-4200 | Office Supplies | 266 | 250 | - | 100 | |
| 01-0130-4208 | Signage | - | 250 | 21 | 100 | Minor Variance Signage |
| 01-0130-4215 | Cleaning, Maintenance & Supplies for Building | 4 | - | - | - | |
| 01-0130-4302 | Communication (phone, fax, Internet) | 15 | 25 | 46 | 50 | Purolator |
| 01-0130-4303 | Professional Fees - Legal | 2,991 | 5,000 | 4,292 | 15,000 | |
| 01-0130-4305 | Professional Fees - Engineering & Environmental | 43,886 | 45,000 | 20,059 | 45,000 | |
| 01-0130-4308 | Mileage | - | 250 | 218 | 250 | For upcoming professional development courses |
| 01-0130-4309 | Professional Development | - | 3,000 | 2,912 | 200 | 2015 actual includes Advanced Project Monitoring and Control and Project Management Applied Tools and Techniques funded from County of Wellington Grant for the project management components of the CIP project. 2016 Budget - Ontario Association of Committee of Adjustment Conference |
| 01-0130-4311 | Membership and Subscription Fees | - | 450 | - | 120 | Ontario Association of Committee of Adjustment (OACA) |
| 01-0130-4312 | Employee Travel - Meals | - | 100 | - | 100 | For upcoming professional development courses |
| 01-0130-4313 | Employee Travel - Accomodations | - | 350 | - | 350 | |
| 01-0130-4316 | Advertising | 3,616 | 4,000 | 2,109 | 4,000 | Notices of Public Meetings and Notices of Complete Applications, Zoning By-law Amendment (RFPs and notices of public meetings, etc.) |

2016 Planning Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|--------------|--------------------------------------|----------------|----------------|-----------------|----------------|---|
| 01-0130-4317 | Professional Fees - Water Monitoring | 2,766 | 2,205 | 336 | 2,205 | Mini Lakes Sewage Treatment System Quarterly and Annual Reporting. A total of 5 reports are reviewed per year and the reviews fall within the range of \$300 to \$500 per report. 2015 - \$336 YTD; 2014 - \$2,766; 2013 - 1,383; 2012 - 2,467 |
| 01-0130-4320 | Contract Services | 3,051 | 3,500 | 570 | 3,500 | County Planner Professional Services Fees 2015 YTD - \$570; 2014 - \$3,051; 2013 - \$2,601 |
| 01-0130-4600 | CIP Grants | - | - | - | 15,000 | CIP Grant Program |
| | Totals | 109,991 | 129,264 | 63,355 | 159,818 | |

2016 By-law Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|-----------------|---|--------------|-------------|-----------------|-------------|--|
| REVENUES | | | | | | |
| 01-0015-1000 | Lottery Licences | 451 | 200 | 446 | 450 | Lottery Licences - 3% of the prize's value 2014 - 10 ; 2013 - 6 ; 2012 - 7 |
| 01-0015-1250 | Mobile Food Service | - | - | - | - | Operator - \$100 per license Owner - \$200 per license Fee is not applicable at this time. |
| 01-0015-1255 | Grading Fee - Pools | - | - | - | 3,000 | 2016 - \$600 flat fee (pool grading deposits received in previous years - 2015 - 5 YTD; 2014 - 7; 2013 - 9; 2012 - 2) |
| 01-0015-1215 | Grading Fee - Dwellings | - | - | - | 40,000 | 2016 - \$2,000 flat fee * 20 (any new dwellings - Township wide) grading deposits received in previous years (only applied to subdivisions) - 2015 - 9 YTD; 2014 - 10; 2013 - 9; 2012 - 10) |
| 01-0015-1260 | Fence Viewer's Application | - | - | - | - | \$300 per application |
| 01-0015-1270 | Engineering, Environmental and Legal Fees Recovered | 11,170 | 10,000 | 5,776 | 5,000 | Site alteration application recoverables. The decrease in recoveries relates to the fact that the grading fee for pools and dwellings is a flat fee in 2016. There are deposits remaining from 2015 and prior which will be subject to the previous method of revenue recognition. |
| 01-0015-1280 | Site Alteration Agreement | 2,324 | 2,000 | 1,540 | 500 | Site Alteration Permit Application Administration Fee - \$1,800 plus \$75 per hectare Site Alteration Permit Service Fee - \$0.06 per tonne of fill |
| 01-0015-3744 | Other Recoveries | - | - | - | - | |
| 01-0015-5240 | Ontario Wildlife Damage Compensation | 30 | 1,500 | 1,089 | 1,500 | Based on number of livestock kills |
| 01-0017-7220 | Dog Tags and Kennel Licences | 10,583 | 12,000 | 11,025 | 12,000 | \$25 dog tags and \$179 kennel licences |
| 01-0017-7230 | Municipal addressing signs | 1,040 | 800 | 640 | 1,000 | \$40 flat fee |

2016 By-law Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|---------------------|---------------------------------|---------------|---------------|-----------------|---------------|---|
| 01-0017-7270 | Septic Compliance Letter | 825 | 1,000 | 300 | 750 | 2016 - \$75 flat fee ; 2015 - 6 YTD; 2014 - 10 issued ; 2013 - 19 issued |
| 01-0017-7280 | Special Occasion Permit Letters | - | 150 | - | 150 | \$75 flat fee |
| | Pool Enclosure Permit | 6,335 | 2,800 | 2,450 | 2,856 | \$357 per permit |
| | Inspection Permit - LCBO | 400 | 200 | - | 204 | \$102 flat fee |
| 01-0017-7410 | Guelph Humane Society Fees | 1,756 | 1,800 | 605 | 1,836 | Guelph Humane Society receipts (includes board fees and fines) |
| | Totals | 34,914 | 32,450 | 23,870 | 69,246 | |
| EXPENDITURES | | | | | | |
| 01-0140-4000 | FT Wages | 12,711 | 26,857 | 13,887 | 24,676 | Building & By-law Services Coordinator Building & Enforcement Inspector Officer |
| 01-0140-4001 | Per Diems | 1,792 | 2,000 | 1,162 | 2,000 | Dog Control Officer @ \$96.33/call Poundkeeper @ \$96.33/call Fenceviewer @ \$96.33/call (for any given call, 3 fenceviewers would be required) Livestock Valuer @ 96.33/call |
| 01-0140-4002 | OT Wages | - | - | - | - | |
| 01-0140-4100 | FT Benefits | 2,391 | 4,789 | 2,510 | 4,346 | EHT, OMERS, EI, CPP |
| 01-0140-4101 | PT Benefits | 105 | - | - | - | EI, CPP |
| 01-0140-4102 | Manulife Benefits | 1,598 | 3,595 | 1,838 | 3,464 | Last full marketing was in 2013. Claims are up significantly. 10.9% increase in 2015 versus 2.5% in 2006, 3.1% in 2007, 3.1% in 2008, 11.1% in 2009, 0% in 2010, 4.5% in 2011, 4.0% in 2012, -5.9% in 2013, 2.6% in 2014. |
| 01-0140-4103 | WSIB | 300 | 773 | 407 | 711 | |
| 01-0140-4200 | Office Supplies | - | 250 | 1 | 250 | |
| 01-0140-4208 | Signage | 1,241 | 1,300 | 244 | 1,300 | Per signage By-law - 911 Signs |
| 01-0140-4303 | Professional Fees - Legal | 11,160 | 15,000 | 10,702 | 17,500 | |

2016 By-law Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|---------------|---|---------------|---------------|-----------------|----------------|---|
| 01-0140-4305 | Professional Fees - Engineering & Environmental | 19,218 | 17,750 | 10,645 | 45,900 | Site Alteration Applications, Site Alteration By-law Review, grading review on new dwellings (estimate of 20 new dwellings), grading review on pool enclosure permits (estimate of 5) |
| 01-0140-4308 | Mileage | 405 | 450 | 258 | 500 | Dog Control Officer and Livestock valuer mileage costs |
| 01-0140-4309 | Professional Development | 15 | 1,200 | - | 1,200 | Ontario Association of Property Standards Officers Foundations Course |
| 01-0140-4311 | Membership and Subscription Fees | 99 | 620 | 180 | 250 | Municipal Law Enforcement Officers' Association (1) Ontario Association of Property Standards Officers - Corporate Membership |
| 01-0140-4312 | Employee Travel - Meals | - | 50 | - | 50 | |
| 01-0140-4313 | Employee Travel - Accomodations | - | 250 | - | 250 | |
| 01-0140-4316 | Advertising | 678 | 1,000 | - | 1,000 | Dog Tag Renewals Advertising for Public Meetings for Regulatory By-laws |
| 01-0140-4319 | Permits | 180 | 200 | - | 200 | costs of purchasing dog tags from supplier. |
| 01-0140-4320 | Contract Services | 4,598 | 4,840 | 684 | 5,000 | Guelph Humane Society Contract - 2% increase assumed Base Contract - \$2,300 bi-annually * 2 = \$4,600 Additional Fee for Dogs Over Contract Limit of 4 per month - 120 bi-annually * 2 = \$240 |
| 01-0140-4324 | Livestock Loss | 950 | 2,000 | 1,059 | 2,000 | 2014 actual - \$950; 2013 actual - \$0; 2012 actual - \$473 |
| Totals | | 57,441 | 82,925 | 43,577 | 110,596 | |

2016 Public Works Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|---|--|--------------|---------------|-----------------|---------------|--|
| REVENUES | | | | | | |
| 01-0015-1290 | Oversize-Overweight Load Permits | - | - | - | - | \$400/year \$100/trip |
| 01-0015-3310 | Entrance Permit | 2,475 | 2,250 | 1,575 | 2,300 | 2016 - \$230 flat fee; 2015 - 11 YTD ; 2014 - 11; 2013 - 14; 2012 - 21 |
| 01-0015-3740 | Roads Other Recoveries | 1,420 | 780 | 999 | 1,000 | Tender Fees: \$40 per tender package obtained, cemetery recovery for work of Public Works staff. |
| 01-0015-2000 | Third Party Cost Recovery | - | - | - | - | actual costs incurred |
| 01-0015-2100 | Third Party Cost Recovery Administration Fee | - | - | - | - | \$100/invoice |
| | Totals | 3,895 | 3,030 | 2,574 | 3,300 | |
| CONTRIBUTION FROM WORKING RESERVES | | | | | | |
| 01-0013-3170 | Public Works Replacement and Restoration of Aging Infrastructure Working Reserve | - | 85,000 | - | 10,000 | See account number 01-0030-4210 Railway Maintenance where staff budget for one potential maintenance activity (\$5,000) and account number 01-0030-4224 Sidewalk Repairs where staff budget for potential maintenance activities (\$5,000). It is recommended that any potential maintenance activities be funded from the Public Works Replacement and Restoration of Aging Infrastructure Working Reserve. |
| | Totals | - | 85,000 | - | 10,000 | |
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2016 Public Works Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|---------------------|----------------------------------|--------------|-------------|-----------------|-------------|---|
| EXPENDITURES | | | | | | |
| 01-0030-4000 | FT Wages | 342,410 | 372,492 | 181,913 | 376,073 | Director, Foreman, 2 Heavy Equipment Operators, 1 Equipment Operator, One FT Contract Operator (50% Public Works and 50% Parks) Clothing Allowance |
| 01-0030-4001 | Seasonal Wages | 29,674 | 18,041 | 31,835 | 18,041 | One FT Winter Seasonal |
| 01-0030-4002 | OT Wages | 24,252 | 32,700 | 22,669 | 32,700 | |
| 01-0030-4100 | FT Benefits | 60,438 | 63,312 | 36,154 | 65,849 | EHT, OMERs, EI, CPP |
| 01-0030-4101 | PT/Seasonal Benefits | 2,695 | 1,584 | 2,767 | 1,584 | EHT, EI, CPP |
| 01-0030-4102 | Manulife Benefits | 40,801 | 45,595 | 23,002 | 48,303 | Last full marketing was in 2013. Claims are up significantly. 10.9% increase in 2015 versus 2.5% in 2006, 3.1% in 2007, 3.1% in 2008, 11.1% in 2009, 0% in 2010, 4.5% in 2011, 4.0% in 2012, -5.9% in 2013, 2.6% in 2014. |
| 01-0030-4103 | WSIB | 8,640 | 10,903 | 7,062 | 11,706 | |
| 01-0030-4200 | Office Supplies | 369 | 500 | 156 | 500 | |
| 01-0030-4201 | Hydro | 5,162 | 5,600 | 3,014 | 5,900 | 4.6% rate increase based on change in rates as of May 1, 2015. |
| 01-0030-4202 | Heat | 5,584 | 5,640 | 3,619 | 5,640 | Natural gas hedge rate of 14.9 cents/m3 from November 2015 to October 31, 2016 based on discussions with Jason Hagan from AMO. |
| 01-0030-4203 | Fuel | 82,642 | 84,295 | 54,020 | 84,295 | 2013 Actual - \$93,224 ; 2012 Actual - 74,112 |
| 01-0030-4205 | Equipment Maintenance & Supplies | 51,557 | 2,050 | 114 | 2,050 | 2013 Actual - 52,011 ; 2012 Actual - 46,661 now allocated with 4220 (vehicle maintenance account) |

2016 Public Works Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|--------------|---------------------|--------------|-------------|-----------------|-------------|--|
| 01-0030-4208 | Signage | 13,340 | 10,000 | 1,169 | 10,000 | 2013 Actual - 11,733 ; 2012 Actual - 7,833 \$4,000 reduction in 2015 due to 60 km signage completed. Annual sign reflectivity program and replacements. |
| 01-0030-4209 | Pavement Markings | 18,622 | 29,600 | - | 29,600 | 2013 actual - 12,643 ; 2012 actual - 14,369 Increase from 2014 actual relates to organic solvent based paint no longer an option for use, water based paint is now being applied and requires a double application to be effective. OPSS 1716, 1712 and the Manual of Uniform Traffic Control Devices govern this activity. |
| 01-0030-4210 | Railway Maintenance | - | 80,000 | - | 5,000 | 11 Railway Crossings - budgeted for 1 potential maintenance activity. One-time increase in 2015 actual related to installing signals at a railway crossing (see Report PW-2015-002). 2013 actual - 0 ; 2012 actual - 75 |
| 01-0030-4212 | Maintenance Gravel | 76,772 | 80,000 | 69,920 | 80,000 | half of Township roads are gravelled each year. The side of the Township completed in 2015 is smaller in size then the side that is to be completed in 2016. 2013 actual - 73,051 ; 2012 actual - 86,787 |
| 01-0030-4213 | Calcium | 40,276 | 44,100 | 45,751 | 44,100 | Dust control on gravel roads 2013 actual - 33,246 ; 2012 actual - 42,785 |
| 01-0030-4214 | Winter Maintenance | 156,081 | 183,000 | 129,436 | 183,000 | Any surplus from this account goes to the Winter Maintenance Reserve Fund (01-0013-3205). 2013 actual - 220,345 ; 2012 actual - 125,591 |
| 01-0030-4217 | Waste Removal | 1,295 | 1,500 | - | 1,500 | Debris clean up and oil clean up - Vendors - A1 Sanitation and County of Wellington 2013 actual - 910 ; 2012 actual - 1,394 |
| 01-0030-4218 | Shop Overhead | 10,595 | 13,000 | 3,622 | 13,000 | Supplies and maintenance for Shop 2013 actual - 12,525 ; 2012 actual - 12, 056 |

2016 Public Works Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|--------------|-----------------------------------|--------------|-------------|-----------------|-------------|---|
| 01-0030-4219 | Road Maintenance supplies | 34,541 | 37,400 | 7,830 | 37,400 | 2013 actual - 34,704 ; 2012 actual - 38, 341 |
| 01-0030-4220 | Vehicle Maintenance | - | 46,000 | 18,565 | 46,000 | Previously budgeted in 01-0030-4205 |
| 01-0030-4221 | Speed Monitor | 61 | 500 | - | 500 | Agreement with Guelph Eramosa on shared costs of speed monitor |
| 01-0030-4224 | Sidewalk Repairs | - | 5,000 | - | 5,000 | Budgeted for potential maintenance activity |
| 01-0030-4302 | Communication(phone, fax, intern) | 2,620 | 2,557 | 998 | 1,800 | 2014 One-Time Costs for new cell phones purchased corporately. Bell Canada (roads line); Purolator; Rogers (cell phone). Obtained reduced rates for cell phones effective 2016. |
| 01-0030-4305 | Professional Fees - Engineering | 1,203 | 2,000 | 1,473 | 2,000 | Individual projects outside of Capital Budget. 2013 actual - 4,341 ; 2012 actual - 6,638 |
| 01-0030-4308 | Mileage | 50 | 100 | 81 | 100 | |
| 01-0030-4309 | Professional Development | 1,670 | 1,420 | 991 | 1,420 | Safety Training on Equipment Operating of Small Drinking Water Systems |
| 01-0030-4311 | Membership and Subscription Fees | 787 | 800 | 787 | 800 | Includes memberships to Ontario Road Supervisors Association and County of Wellington Road Supervisor Association. |
| 01-0030-4312 | Employee Travel - Meals | 101 | 100 | 85 | 100 | |
| 01-0030-4315 | Insurance | 84,768 | 89,006 | 9,422 | 71,512 | See Report FIN-2015-017 regarding insurance change from September 1, 2015 to February 1, 2016. Premium increase of 2.8% in 2016. |
| 01-0030-4316 | Advertising | 238 | 750 | - | 750 | 2015 - Advertising for Calfass Road Openhouse |
| 01-0030-4318 | Vehicle Plates | 6,373 | 6,772 | 15 | 6,957 | based on new rates effective January 1, 2015 |
| 01-0030-4319 | Permits | 50 | 1,000 | - | 100 | Commercial Vehicle Operator's Registration (CVOR) Permit - \$50 |

2016 Public Works Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|---------------|---|------------------|------------------|-----------------|------------------|--|
| 01-0030-4320 | Contract Services | 37,920 | 39,200 | 5,830 | 44,000 | MRC Wireless - System Access Usage Fee Township of North Dumfries Canadian Pacific Railway Company Guelph Junction Railway (increase in 2016 budget due to 2 signalized railways vs. 1 in previous years). Town of Milton Air Liquide Canada - Cylinder Gas Lease Wilson Fire Security Annual Inspection |
| 01-0030-4321 | Clothing, Safety Allowance | 411 | 750 | 142 | 750 | \$150 per remuneration by-law * 5 full-time staff |
| 01-0030-4326 | Bridge Inspections | - | 10,000 | 4,110 | - | Moved to Capital Budget |
| 01-0030-4400 | Street Lights: Repairs and Hydro Bills | 49,961 | 46,350 | 21,372 | 46,350 | 2013 actual - 43,053 ; 2012 actual - 46,033 Reyner Electric Hydro One |
| 01-0030-4450 | Ice Storm Assistance - Goods and Services | 26,463 | - | - | - | Separately recorded in accordance with Ice Storm Assistance grant funding requirements. |
| 01-0030-4500 | Ice Storm Assistance - Employee Costs | 318 | - | - | - | Separately recorded in accordance with Ice Storm Assistance grant funding requirements. |
| Totals | | 1,218,740 | 1,373,617 | 687,923 | 1,284,379 | |

2016 Parks Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|--|---|---------------|---------------|-----------------|---------------|--|
| REVENUES | | | | | | |
| 01-0015-2200 | Horse Paddock Rental | - | - | - | - | \$200/day |
| 01-0015-2300 | Picnic Shelter | 145 | 100 | 300 | 300 | \$20/hour to a maximum of \$80/reservation |
| 01-0015-2400 | Aberfoyle/Morrison Ball Park/ Morrison Meadows | 967 | 1,000 | 20 | 100 | \$20/hour before 8:30 pm and Morrison Meadows Ball Park \$30/ hour after 8:30 pm \$150/day \$40 for extra dragging and lining |
| 01-0015-2500 | Sports Facility User Fees | 11,765 | 11,765 | 13,195 | 13,000 | \$10/ resident \$25/non-resident Includes funds received from minor soccer, old timers baseball, senior ladies baseball, junior/intermediate mens baseball, minor ball, Morrison Men's League, tennis. |
| | Totals | 12,877 | 12,865 | 13,515 | 13,400 | |
| CONTRIBUTION FROM RESERVE FUNDS | | | | | | |
| 03-0043-2473 | DC Reserve Fund - Parks | 4,261 | - | - | - | 2014 actual relates to vehicle lease in 2014 in Parks department (DC eligible). |
| | Totals | 4,261 | - | - | - | |
| EXPENDITURES | | | | | | |
| 01-0110-4000 | FT Wages - Parks | - | 24,992 | 6,077 | 24,991 | One FT Contract Operator (50% Public Works and 50% Parks) |
| 01-0110-4001 | PT Wages - Parks | 10,981 | 6,120 | 1,301 | 6,362 | 2 PT senior grounds maintenance staff |
| 01-0110-4002 | OT Wages - Parks | - | - | - | - | |
| 01-0110-4100 | FT Benefits - Parks | - | 2,379 | 550 | 2,190 | |
| 01-0110-4101 | PT Benefits - Parks | 807 | 537 | 70 | 559 | EHT, EI, CPP |

2016 Parks Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|--------------|------------------------------------|---------------|---------------|-----------------|---------------|---|
| 01-0110-4103 | WSIB | 270 | 896 | 213 | 903 | |
| 01-0110-4201 | Hydro | - | - | - | 2,600 | Hydro costs for ball parks and tennis courts |
| 01-0110-4203 | Fuel | 2,153 | 2,200 | - | 2,200 | Fuel for Parks pickup and mower |
| 01-0110-4204 | Water Protection | 2,228 | 2,000 | 65 | 1,000 | Water systems at PCC, Morriston Meadows, Old Morriston |
| 01-0110-4205 | Equipment Maintenance and Supplies | 5,439 | 4,500 | 1,155 | 4,500 | Includes equipment rental (tractor and lawn mower) plus other maintenance performed on Township equipment. |
| 01-0110-4220 | Vehicle Maintenance | - | 500 | - | 500 | Parks pickup |
| 01-0110-4222 | Outdoor Maintenance | 13,062 | 10,000 | 4,634 | 10,000 | General Maintenance for all Township Property. |
| 01-0110-4223 | Equipment Lease | 4,735 | - | - | - | 2014 actual relates to lease of pick-up truck. |
| 01-0110-4308 | Mileage | 374 | 500 | - | 500 | Personal vehicle for park maintenance |
| 01-0110-4315 | Insurance | - | - | - | 6,313 | Previously budgeted in Puslinch Community Centre - Account number 01-0070-4315 and ORC account number 01-0080-4315. |
| 01-0110-4316 | Advertising | 64 | 150 | - | 150 | Request for Proposal Notices |
| 01-0110-4320 | Contract Services | 16,643 | 20,700 | 9,056 | 20,700 | Rolling, Aerating, Fertilizing - Hayden Gardener for Township flower beds Campbell's Portable Toilets - Badenoch & Arkell Park - \$1,000 |
| | Totals | 56,756 | 75,474 | 23,121 | 83,468 | |

2016 ORC Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|---------------------|---|---------------|---------------|-----------------|---------------|---|
| REVENUES | | | | | | |
| 01-0015-2600 | Ice Rental - Prime | 37,848 | 38,000 | 34,413 | 40,000 | \$155/hour |
| 01-0015-2700 | Ice Rental - Non-Prime | 2,002 | 2,000 | 1,613 | 2,000 | \$78/hour |
| 01-0015-2800 | Arena Summer Rentals | 21,855 | 22,000 | 12,170 | 22,000 | \$65/hour |
| 01-0015-2900 | Gymnasium Rental | 12,020 | 12,000 | 10,089 | 12,000 | \$26/hour |
| 01-0015-3000 | Rink Board and Ball Diamond Advertising | 350 | 350 | 1,050 | 700 | Rink Board Advertising - \$350/year Ball Diamond Advertising - \$175/season |
| 01-0015-3100 | ORC Drink Machine | 1,299 | 1,300 | 438 | 1,300 | 2013 - 1,547 ; 2012 - 1,040 |
| 01-0015-3735 | Other Recoveries | 595 | 500 | - | 500 | Recoveries for wages for staff time for free community events |
| | Totals | 75,969 | 76,150 | 59,774 | 78,500 | |
| EXPENDITURES | | | | | | |
| 01-0080-4000 | FT Wages - ORC | 54,161 | 56,244 | 28,567 | 56,256 | |
| 01-0080-4001 | PT Wages - ORC | 23,800 | 25,507 | 12,970 | 25,526 | |
| 01-0080-4002 | OT Wages - ORC | 1,617 | 1,200 | 243 | 1,200 | For ice making process or when ice is lost due to warm weather. |
| 01-0080-4100 | FT Benefits - ORC | 9,450 | 9,956 | 5,281 | 9,893 | EHT, OMERs, EI, CPP |
| 01-0080-4101 | PT Benefits - ORC | 1,304 | 2,239 | 640 | 2,241 | EHT, EI, CPP |
| 01-0080-4102 | Manulife Benefits | 6,606 | 7,346 | 3,668 | 7,250 | Last full marketing was in 2013. Claims are up significantly. 10.9% increase in 2015 versus 2.5% in 2006, 3.1% in 2007, 3.1% in 2008, 11.1% in 2009, 0% in 2010, 4.5% in 2011, 4.0% in 2012, -5.9% in 2013, 2.6% in 2014. |
| 01-0080-4103 | WSIB | 1,749 | 2,389 | 1,235 | 2,355 | |
| 01-0080-4200 | Office Supplies | 232 | 300 | 106 | 300 | |
| 01-0080-4201 | Hydro | 21,185 | 21,930 | 17,549 | 23,000 | 4.6% rate increase based on change in rates as of May 1, 2015. |

2016 ORC Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|--------------|--|--------------|-------------|-----------------|-------------|--|
| 01-0080-4202 | Heat | 5,644 | 5,705 | 3,888 | 5,705 | Natural gas hedge rate of 14.9 cents/m3 from November 2015 to October 31, 2016 based on discussions with Jason Hagan from AMO. |
| 01-0080-4203 | Fuel | 2,410 | 3,060 | 1,523 | 3,060 | Propane for Olympia -Air Liquide Canada |
| 01-0080-4204 | Water Protection | 666 | 800 | 92 | 400 | Includes invoices from SGS, Wyckomar, Campus Hardware - for any items that are water related. |
| 01-0080-4205 | Equipment Maintenance & Supplies | 15,588 | 13,000 | 992 | 13,000 | Maintenance of refrigeration unit and Olympia. Determine what upgrades are required based on the results of the sound level assessment in 2015. |
| 01-0080-4208 | Signage | - | 200 | - | 100 | |
| 01-0080-4215 | Bldg-Cleaning, Maint,Supplies Interior | 7,597 | 10,000 | 3,899 | 8,000 | Reduction of \$2,000 in 2016 budget. |
| 01-0080-4216 | Drink Machine Supplies | 516 | 500 | 304 | 500 | Drink Machine purchases |
| 01-0080-4217 | Waste Removal | 607 | 600 | 191 | 600 | Total Budget - 3,000 (invoices range from 200 to 300 dollars per month depending on the number of garbage pick-ups in a given month). Amount allocated to ORC - 20% - \$600 Amount allocated to Rec -80% - \$2,400 |
| 01-0080-4222 | Bldg-Cleaning, Maint,Supplies Exterior | 8,848 | 10,000 | 763 | 10,000 | cleaning of windows, concrete repairs, eavedrough cleaning |
| 01-0080-4302 | Communication(phone, fax, intern) | 2,455 | 2,340 | 1,114 | 4,440 | Sentex (internet) - increased cost due to fibre ethernet cable Bell Canada (phone line) Rogers (cell phone) - reduced rate in 2016. |
| 01-0080-4305 | Professional fees - Engineering | - | 7,000 | 230 | - | 2015 includes non-recurring cost related to the sound level assessment of the refrigeration unit. |
| 01-0080-4308 | Mileage | - | 500 | - | 100 | |
| 01-0080-4309 | Professional Development | 1,496 | 1,500 | - | 1,500 | Certified Ice Technician Course Propane Training |
| 01-0080-4311 | Membership and Subscription Fees | 132 | 150 | 137 | 150 | Ontario Recreation Facilities Association |

2016 ORC Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|---------------|---------------------------|----------------|----------------|-----------------|----------------|---|
| 01-0080-4312 | Employee Travel - Meals | - | 150 | - | 100 | |
| 01-0080-4315 | Insurance | 14,706 | 15,445 | 7,358 | 8,695 | See Report FIN-2015-017 regarding insurance change from September 1, 2015 to February 1, 2016. Parks portion now allocated to 01-0110-4315. |
| 01-0080-4316 | Advertising | 296 | 500 | - | 300 | |
| 01-0080-4320 | Contract Services | 303 | 350 | - | 350 | Wilson Fire Security Annual Inspection |
| 01-0080-4321 | Clothing Safety Allowance | 208 | 150 | 102 | 150 | Safety footwear for FT staff |
| Totals | | 181,576 | 199,060 | 90,853 | 185,170 | |

2016 PCC Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD | 2016 Budget | Comments |
|---------------------|-----------------------------------|---------------|---------------|---------------|---------------|---|
| REVENUES | | | | | | |
| 01-0015-3110 | Archie MacRobbie Hall - Prime | 16,107 | 16,100 | 11,850 | 16,500 | \$479/day |
| 01-0015-3115 | Archie MacRobbie Hall - Non-Prime | 7,634 | 7,700 | 4,884 | 9,200 | Sunday-\$357/day Sunday to Thursday-\$215/4 hours Mon to Thurs- \$365/day Monday to Thursday, Sunday per hour after 4 hours rate - \$45.63 |
| 01-0015-3130 | Alf Hales Room | 4,227 | 4,300 | 2,722 | 4,300 | \$25/hr |
| 01-0015-3160 | Licensed Events Using Patio | 614 | 600 | 55 | 600 | \$55 flat fee |
| 01-0015-3170 | Commercial Rentals | - | 750 | 750 | 750 | \$750/day |
| 01-0015-3180 | Bartenders | 8,791 | 8,800 | 4,007 | 8,800 | \$115/7 hours \$20/per hour over 7 hours |
| 01-0015-3190 | Pop, Glasses, & Ice | 2,829 | 2,800 | 664 | 2,800 | ice, cups and fountain pop package - \$1.30/pound 9 oz glasses - \$6/package of 100 14 oz glasses - \$6/package of 50 Ice - \$2/bag |
| 01-0015-3200 | Kitchen Facilities | 3,307 | 3,400 | 1,180 | 3,400 | \$105/ 4 hours \$25/hour after 4 hours |
| 01-0015-3220 | Advertising Sign | 222 | 200 | 189 | 250 | \$32 (net of HST) for two lines/week \$63 (net of HST) for four lines/week |
| 01-0015-3736 | Other Recoveries | 1,440 | 1,200 | 213 | 800 | Groupex Rebate for pop purchases Recoveries for wages for staff time for free community events |
| 01-0015-5250 | Recreation Conditional Grants | 5,167 | 5,167 | - | 5,167 | Small Water Works grant |
| | Totals | 50,338 | 51,017 | 26,515 | 52,567 | |
| EXPENDITURES | | | | | | |
| 01-0070-4000 | FT Wages - Recreation | 53,621 | 49,213 | 22,214 | 45,047 | |

2016 PCC Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD | 2016 Budget | Comments |
|--------------|--------------------------------|--------------|-------------|----------|-------------|---|
| 01-0070-4001 | PT Wages - Recreation | 40,634 | 35,000 | 14,834 | 36,400 | Bartenders and Facility Maintenance Staff Chair Maintenance Costs (cleaning of chairs) of \$500 included here. |
| 01-0070-4002 | OT Wages - Recreation | 409 | 410 | 190 | 500 | \$17.10/hour of overtime |
| 01-0070-4100 | FT Benefits - Recreation | 6,646 | 4,742 | 1,979 | 8,009 | EHT, EI, OMERs, CPP Increase from 2015 budget relates to OMERs payments for full-time permanent staff. |
| 01-0070-4101 | PT Benefits - Recreation | 1,731 | 3,073 | 395 | 3,240 | EHT - 1.95%; EI - 1.88%; CPP - 4.95% |
| 01-0070-4102 | Manulife Benefits - Recreation | 5,967 | 10,761 | 5,417 | 7,250 | Last full marketing was in 2013. Claims are up significantly. 10.9% increase in 2015 versus 2.5% in 2006, 3.1% in 2007, 3.1% in 2008, 11.1% in 2009, 0% in 2010, 4.5% in 2011, 4.0% in 2012, -5.9% in 2013, 2.6% in 2014. Decrease from 2015 relates to manulife premiums no longer being required to be paid for maternity leave. |
| 01-0070-4103 | WSIB | 1,741 | 2,437 | 1,144 | 2,360 | |
| 01-0070-4180 | Structural Audit | 3,694 | - | - | - | |
| 01-0070-4200 | Office Supplies | 178 | 300 | 62 | 300 | |
| 01-0070-4201 | Hydro | 21,372 | 22,120 | 7,541 | 16,700 | 4.6% rate increase based on change in rates as of May 1, 2015. Hydro incurred for ball parks and tennis court now budgeted in Parks (01-0110-4201). |
| 01-0070-4202 | Heat | 3,238 | 3,270 | 2,406 | 3,270 | Natural gas hedge rate of 14.9 cents/m3 from November 2015 to October 31, 2016 based on discussions with Jason Hagan from AMO. |
| 01-0070-4203 | Fuel | - | 500 | - | 500 | Fuel for generator |
| 01-0070-4204 | Water Protection | 5,146 | 5,100 | 1,112 | 5,100 | Additional testing needs to be done in 2017 - 5 year rotation cycle. |
| 01-0070-4216 | Kitchen Supplies and Equipment | 4,416 | 5,000 | 1,689 | 4,500 | Pepsi Bottling Group Northern Ice Company Inc. |

2016 PCC Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD | 2016 Budget | Comments |
|--------------|--|--------------|-------------|----------|-------------|--|
| 01-0070-4217 | Waste Removal | 2,428 | 2,400 | 766 | 2,400 | Total Budget - 3,000 (invoices range from 200 to 300 dollars per month depending on the number of garbage pick-ups in a given month). Amount allocated to ORC - 20% - \$600 Amount allocated to Rec -80% - \$2,400 |
| 01-0070-4215 | Bldg-Cleaning, Maint,Supplies Interior | 17,960 | 20,000 | 4,082 | 17,000 | 2015 includes replacement tables in large hall, painting of large hall, organization of equipment for supply storage room, cleaning/refinishing hardwood flooring/carpeting in Alf hales Room. Electrical Repairs - Shooter Electric Cleaning - Swan Dust Control - mats Supplies for Building - G.T. French Paper Limited Supplies for Building - Campus Hardware Limited Supplies for Building - Guelph Building Supplies Cleaning Materials for Building - Cushings Vacuum Building Security Costs - G&A Lock Plumbing /Septic system costs Furnace Maintenance - Airwave Climate Care |
| 01-0070-4222 | Outdoor Maintenance of Building | 607 | 3,200 | 582 | 1,200 | 2015 actual includes - BCA report (page 1-3 of 1-17) - Repair loose boards in the decorative architectural element at the front Window and Eavestrough cleaning |
| 01-0070-4302 | Communication(phone, fax, intern) | 2,843 | 3,000 | 1,515 | 4,920 | Sentex (internet) - increased cost due to fibre ethernet cable Rogers (Cell Phone) - decreased rate in 2016 Bell Canada (Phone Line) |
| 01-0070-4308 | Mileage | 63 | 250 | 296 | 300 | IPMP and Festival and Events Meetings |
| 01-0070-4309 | Professional Development | 204 | 750 | - | - | ProRecreation Conference |

2016 PCC Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD | 2016 Budget | Comments |
|---------------|----------------------------------|----------------|----------------|---------------|----------------|--|
| 01-0070-4311 | Membership and Subscription Fees | 219 | 225 | 224 | 2,750 | Restaurant Canada membership - required for discounts on pepsi products. Corporate Membership to ProRecreation including conference costs previously budgeted 01-0070-4311. |
| 01-0070-4312 | Employee Travel - Meals | - | 150 | 38 | 150 | Relating to Pro Recreation Conference |
| 01-0070-4313 | Employee Travel - Accomodations | - | 450 | 299 | 450 | Relating to Pro Recreation Conference |
| 01-0070-4315 | Insurance | 16,445 | 17,267 | 10,112 | 7,156 | See Report FIN-2015-017 regarding insurance change from September 1, 2015 to February 1, 2016. Parks portion now allocated to 01-0110-4315. |
| 01-0070-4316 | Advertising | 2,322 | 3,500 | 376 | 3,500 | Promotion of Recreation Centre, PCC RFPs, International Plowing Match |
| 01-0070-4320 | Contract Services | 4,748 | 5,050 | 338 | 5,050 | Abell Pest Control - Semi-Annual County of Wellington - Taste Real Wilson Fire Security - Annual Inspection and Semi Annual fee County of Wellington - Events Guide Fire Alarm Monitoring Service - H&L Security Systems - Annual GR Garrity for Annual Maintenance Inspection on Gas Stove |
| Totals | | 196,632 | 198,169 | 77,612 | 178,052 | |

2016 Fire and Rescue Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|-----------------|------------------------------------|--------------|-------------|-----------------|-------------|--|
| REVENUES | | | | | | |
| 01-0015-3241 | Tent or Marquee Application Fee | 755 | 700 | - | 102 | \$255 flat fee - \$153 (building) and \$102 (fire) |
| 01-0015-3230 | Open Burning Permit and Inspection | 6,680 | 7,500 | 10,032 | 11,340 | Permit - \$20/permit per year; Inspection - \$40/inspection Increase from 2014 and 2015 actual relates to timing of by-law passage in 2014. |
| 01-0015-3235 | Burning Permit Violations | 7,995 | 2,050 | 820 | 3,280 | \$410/hr/truck |
| 01-0015-3245 | Fire Extinguisher Training | - | 90 | - | 90 | \$15/person |
| 01-0015-3250 | Water Tank Locks | - | - | - | 160 | \$17.80 (net of HST) per lock |
| 01-0015-3260 | Fireworks Permits | 200 | 400 | 200 | 300 | \$100/permit |
| 01-0015-3210 | Information/Fire Reports | 595 | 450 | 75 | 150 | \$75/report |
| 01-0015-3215 | Other Recoveries | 3,943 | 2,500 | 54 | 1,630 | City of Guelph for Linde Invoices (Oxygen Cylinder Rental and Refilling of Oxygen Cylinders) (expense is hitting acct 01-0040-4206) Replacement of Equipment and Resources Used 2014 Actual relates to the 2013 and 2014 invoice issued to the City of Guelph. |
| 01-0015-3270 | Occupancy Load | 200 | 200 | - | 100 | \$100 flat fee |
| 01-0015-3280 | Fire Safety Plan Review | - | 360 | 720 | 240 | \$120/plan |
| 01-0015-3290 | Post Fire Watch | - | 410 | - | - | \$410/hr/truck |
| 01-0015-3300 | Boarding up or Barricading | - | - | - | - | \$410/hr/truck |
| 01-0015-3320 | Key Boxes | 126 | 100 | - | 100 | \$100/box |
| 01-0015-3330 | Inspections | 200 | 200 | 40 | 200 | Daycare & Homeday Care Inspections- \$100/inspection Industrial/Commercial/Institutional/Assembly/Apartment - \$100 base inspection and \$25 plus each tenant/occupant/apartment unit |

2016 Fire and Rescue Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|--|-----------------------------------|----------------|---------------|-----------------|---------------|---|
| 01-0015-3340 | Motor Vehicle Emergency Responses | 125,300 | 57,400 | 33,923 | 67,295 | \$410/hr/truck 2014 actual relates to invoices issued in 2013 and 2012 that were collected in 2014. 42 more calls in 2014 compared to 2013. |
| 01-0015-3350 | Fire Alarm False Alarm Calls | 2,460 | 410 | 410 | 410 | \$410/hr/truck |
| 01-0015-3743 | Fire Donations | - | - | 700 | - | |
| | Totals | 148,454 | 72,770 | 46,974 | 85,397 | |
| CONTRIBUTION FROM RESERVE FUNDS | | | | | | |
| | | | | | | |
| 03-0043-2473 | DC Reserve Fund - Fire Services | 4,117 | - | - | - | The 2014 DC Study includes Equipment for new Auxiliary Firefighters (4) in 2014 with a gross capital cost estimate of \$13,100 and 100% recoverable with DC's (p. 5-8). |
| | Totals | 4,117 | - | - | - | |
| EXPENDITURES | | | | | | |
| | | | | | | |
| 01-0040-4001 | PT Wages - Fire Dept | 351,898 | 348,840 | 159,710 | 348,840 | 2013 - \$316K, 2012 - \$333K |
| 01-0040-4101 | PT Benefits - Fire Dept | 24,793 | 30,628 | 7,444 | 29,982 | EHT, EI, CPP |
| 01-0040-4102 | Group Benefits | 15,003 | 14,700 | 11,545 | 15,721 | GWL, Jardine Lloyd Thompson (3% premium increase) |
| 01-0040-4103 | WSIB | 7,347 | 10,306 | 5,030 | 10,047 | |
| 01-0040-4200 | Office Supplies | 9,669 | 4,700 | 3,936 | 2,250 | 2013 - 3,833 Non-recurring 2014 items - Office Furniture for One Office , Non-recurring 2015 item: Captain computer |
| 01-0040-4201 | Hydro | 4,677 | 4,845 | 2,850 | 5,100 | 4.6% rate increase based on change in rates as of May 1, 2015. |

2016 Fire and Rescue Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|--------------|-------------------------------------|--------------|-------------|-----------------|-------------|---|
| 01-0040-4202 | Heat | 945 | 955 | 1,098 | 1,900 | 2016 budget is based on 2015 actuals. Natural gas hedge rate of 14.9 cents/m3 from November 2015 to October 31, 2016 based on discussions with Jason Hagan from AMO. |
| 01-0040-4203 | Fuel | 10,846 | 11,065 | - | 11,065 | 2013 actual - \$10,144; 2012 actual - \$9,222 |
| 01-0040-4204 | Water Protection | 160 | 160 | 96 | 200 | |
| 01-0040-4205 | Equipment Maintenance & Supplies | 24,421 | 18,100 | 12,140 | 13,600 | Non-recurring 2015 expense - hose replacement, positive pressure fan, water appliances. |
| 01-0040-4206 | Oxygen & Medical Supplies | 4,136 | 3,100 | 2,213 | 3,475 | Allied Medical Instruments Motion Specialties 2014 actual is higher due to the increase in firecalls in 2014 compared to previous years. Also, 2014 actual relates to replacement of expired defibrillator pads. 2016 budget includes replacement of all expired Zoll defibrillator pads. |
| 01-0040-4207 | Public Education | 5,182 | 3,800 | 2,225 | 3,800 | One-Time Non-Recurring Cost - Tent (\$1.6K) |
| 01-0040-4208 | Signage | - | - | 20 | - | |
| 01-0040-4215 | Cleaning, Maint & supplies for Bldg | 10,574 | 10,100 | 966 | 3,500 | G.T French Paper Limited ; Campus Hardware Limited - Building Supplies; Swan Dust Control - Cleaning Non recurring 2014 - replacement of heater unit and furnace repair costs Non recurring 2015 - replacement of electrical panel (page 3-12 of BCA report) (4.4K), electrical switch and light (800), upgrading of lighting in the exterior sign to T8 or LED technology, replace A/C unit (2.8K) Non recurring 2016 - window seal and repair interior damage (\$1K) |

2016 Fire and Rescue Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|--------------|-----------------------------------|--------------|-------------|-----------------|-------------|---|
| 01-0040-4216 | Kitchen Supplies and Equipment | 1,216 | 1,200 | 109 | 1,200 | Topeco Coffee and Tea Company |
| 01-0040-4217 | Waste Removal | - | 400 | - | 410 | R&R Disposal and Services (invoice is 2 times per year) |
| 01-0040-4220 | Vehicle Maintenance | 34,123 | 25,000 | 14,120 | 25,000 | non recurring 2014 item is the pump 32 top cabinet replacement (\$4.4K), repairs to aerial truck due to fire (\$2K), pump 31 crack in the pump piping (\$2.6K), tanker truck side dump (\$3.3K). Non-recurring 2015 item is the pump 32 cooling repairs (\$3.6K), repairs to Rescue 35 and Pump 32 (\$4.6K) Aerial chassis visual inspection annually as per OHSA (\$1K). |
| 01-0040-4308 | Mileage | 6,532 | 7,500 | 3,653 | 6,000 | Training, seminars, conferences, meetings, etc. Less courses at the Fire College in 2016. |
| 01-0040-4302 | Communication(phone, fax, intern) | 12,483 | 12,700 | 4,307 | 11,000 | Sentex (Internet) Rogers (Cell Phone) Bell Canada (Phone Line and Computer Truck Tablet Service) Average annual replacement of pagers (4) MRC 2014 Non-recurring costs - Portable with Blue Tooth Head Set - MRC Wireless |
| 01-0040-4309 | Professional Development | 18,439 | 19,000 | 10,266 | 19,500 | Ontario Association of Fire Chiefs Conference (2) Fire Department International Conference (2) Training Books Heart and Stroke CPR/AED Facilitator course Cambridge Fire Tower rental 10 Fire College courses @ \$65 per course Incident Command course - 8 officers Blue Card Train the Trainer - 2 |

2016 Fire and Rescue Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|--------------|----------------------------------|--------------|-------------|-----------------|-------------|---|
| 01-0040-4311 | Membership and Subscription Fees | 2,754 | 2,756 | 2,795 | 3,234 | Ontario Fire Chiefs' Administrative Assistant Association Ontario Association of Fire Training Officers Ontario Association of Fire Chiefs Wellington County Fire Chiefs Association Wellington County Training Officer's Association National Association of Fire Investigators - Fire Prevention Officer and Fire Chief National Fire Protection Association - Fire Prevention Officer Fire Marshall's Public Safety Membership Wellington Dufferin Fire Prevention Membership Wellington Dufferin Mutual Aid Membership National Fire Codes Subscription Service Ontario Municipal Management Institute Membership - Fire Chief Increase due to Deputy Chief Membership with O AFC and Wellington County Chiefs. |
| 01-0040-4312 | Employee Travel - Meals | 635 | 700 | 389 | 700 | |
| 01-0040-4313 | Employee Travel - Accomodations | 2,346 | 2,400 | 2,289 | 2,400 | |
| 01-0040-4315 | Insurance | 12,387 | 13,010 | 18,366 | 19,815 | See Report FIN-2015-017 regarding insurance change from September 1, 2015 to February 1, 2016. Premium increase of 2.8% in 2016. |
| 01-0040-4316 | Advertising | 747 | 1,250 | - | 1,000 | Request for Proposal Notice Deputy Chief and Firefighter Recruitment notices |
| 01-0040-4319 | Permits | 521 | 525 | 471 | 471 | Receiver General for Canada - Radio License - Annual |

2016 Fire and Rescue Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|---------------|----------------------------|----------------|----------------|-----------------|----------------|--|
| 01-0040-4321 | Clothing, Safety Allowance | 34,623 | 25,600 | 7,923 | 15,800 | <p>Cleaning of Firesafety Clothing Twin RX Vaccines 8 Helmets (\$1.8K); Duty Station Wear (\$7.6K); 5 Dress Uniforms (\$2K); Firefighting Footwear (\$2.8K)</p> <p>2014 actual - some product ordered in late 2013 but invoices recorded and paid in 2014 due to when items were received, resulting in budget overages in 2014. 2015 actual - firefighter equipment damaged due to fire emergency - see FIR-2015-003. 2016 budget - firefighting ensemble (bunker gear) now budgeted in capital and not operating, resulting in the decrease in this line item.</p> |
| 01-0040-4320 | Contract Services | 22,441 | 30,740 | 14,890 | 29,000 | <p>Rochester Midland Limited - Handsfree Restroom Quarterly Billing Firehouse Support Contract Renewal M&L Supply - Compressed Breathing Air Analysis \$350 air analysis * 2 times per year & Maintenance Program \$450 * 3 times per year = \$2,050 MRC Wireless System Access Usage Fees City of Guelph Dispatch Agreement - 12,652/year (increase of \$4.4K from 2014) Bell Fleetnet Access Fee Onserve Contract - Annual Contract Fee Iam Responding - Annual Contract Fee</p> |
| Totals | | 618,898 | 604,081 | 288,851 | 585,009 | |

2016 Library Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|---------------------|-------------------------------------|--------------|--------------|-----------------|--------------|--|
| REVENUES | | | | | | |
| 01-0010-4224 | Library Costs Recovered from County | 3,357 | 2,060 | - | 2,060 | Township recoups 17% of snow removal costs from the County of Wellington. Township also recoups 100% of SGS costs for water testing. There will be no Forestell invoices for winter maintenance in 2015 and 2016 as Township staff maintain the parking area of the Library, therefore, the amount of revenues budgeted to be recovered in 2015 and 2016 is less than the 2014 actual. |
| | Totals | 3,357 | 2,060 | - | 2,060 | |
| EXPENDITURES | | | | | | |
| 01-0010-4221 | Library Rent for Historical society | 3,449 | 4,510 | 1,297 | 4,510 | |
| 01-0010-4223 | Library Water Monitoring | 1,741 | 1,750 | 831 | 1,750 | |
| | Totals | 5,190 | 6,260 | 2,128 | 6,260 | |

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|---------------------|----------------------------|--------------|--------------|-----------------|---------------|--|
| REVENUES | | | | | | |
| 01-0015-3741 | Badenoch Rental Revenue | - | 10 | 10 | 10 | |
| | Totals | - | 10 | 10 | 10 | |
| EXPENDITURES | | | | | | |
| 01-0150-4180 | Structural Audit | 3,694 | - | - | - | |
| 01-0150-4200 | Interior Maintenance Costs | 3,736 | 5,250 | - | - | BCA report (p. 2-9 of 2-16) - supply and install exhaust fan in men's washroom. BCA report (p. 2-13 of 2-16) - supply and install smoke alarms, exit and emergency lighting, and fire extinguisher in basement level. |
| 01-0150-4201 | Exterior Maintenance Costs | 314 | - | - | - | |
| 01-0150-4204 | Water Protection | 61 | 65 | 31 | 65 | |
| 01-0150-4315 | Insurance | - | - | - | 12,823 | Previously budgeted in Puslinch Community Centre - Account number 01-0070-4315 |
| 01-0150-4320 | Contract Services | 109 | 150 | - | 150 | Wilson Fire Security - Annual inspection of portable extinguishers, emergency light, exit light |
| 01-0150-4325 | Badenoch Comm Ctr Grant | 1,000 | 1,000 | 1,000 | 1,000 | |
| | Totals | 8,914 | 6,465 | 1,031 | 14,038 | |

2016 Committees Operating

Schedule B to Report FIN-2015-031

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|--|-----------------------------|--------------|-------------|-----------------|-------------|--|
| EXPENDITURES | | | | | | |
| Recreation Committee | | | | | | |
| 01-0075-4001 | Per Diems | 5,871 | 4,180 | - | 4,180 | 4 citizen members - monthly meetings at 87.06 per meeting |
| 01-0050-4101 | PT Benefits | 263 | - | - | - | |
| 01-0075-4309 | Training | - | 1,000 | - | - | |
| Heritage Committee | | | | | | |
| 01-0050-4001 | Per Diems | 1,585 | 1,790 | - | 1,790 | 4 citizen members and 1 citizen chair - quarterly meetings at 87.06 per meeting for members and 99.42 per meeting for the chair. |
| 01-0050-4101 | PT Benefits | 79 | - | - | - | |
| 01-0050-4200 | Office Supplies & Equipment | 251 | 250 | 33 | 250 | Heritage plaques |
| 01-0050-4308 | Mileage | - | 50 | - | 50 | |
| 01-0050-4309 | Training | - | 1,000 | - | - | |
| Committee of Adjustment | | | | | | |
| 01-0060-4001 | Per Diems | 1,280 | - | - | - | As per meeting held on January 21, 2015 - to be a combined Planning & Development Advisory Committee. |
| 01-0050-4101 | PT Benefits | 173 | - | - | - | |
| 01-0060-4308 | Mileage | 93 | - | - | - | for site visits |
| Planning & Development Advisory Committee | | | | | | |
| 01-0060-4001 | Per Diems | 2,304 | 4,180 | - | 4,180 | 4 citizen members - monthly meetings at 87.06 per meeting |

2016 Committees Operating

| Account | Description | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|------------------------|-----------------------------|---------------|---------------|-----------------|---------------|--|
| 01-0050-4101 | PT Benefits | 293 | - | - | - | |
| 01-0060-4200 | Office Supplies & Equipment | - | - | 39 | - | |
| 01-0060-4308 | Mileage | 50 | 150 | - | 150 | for site visits |
| 01-0060-4309 | Training | - | 2,500 | - | 1,500 | Planning Training |
| | | | | | | |
| Audit Committee | | | | | | |
| | | | | | | |
| 01-0060-4001 | Per Diems | 169 | - | - | - | As per meeting held on January 21, 2015 - no longer a separate advisory committee. |
| 01-0050-4101 | PT Benefits | 8 | - | - | - | |
| | Totals | 12,419 | 15,099 | 71 | 12,099 | |

2016 Tax Levy Reconciliation

| Department | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|--|------------------|------------------|-----------------|------------------|--|
| TOTAL REVENUES | | | | | |
| Corporate | 1,105,503 | 1,017,086 | 478,355 | 1,018,661 | |
| Administration | 4,349 | 3,110 | 14,607 | 8,450 | Increase relates to recovery of Tier 3 Peer Review costs. |
| Elections | 521 | - | - | - | |
| Finance | 34,305 | 24,200 | 13,561 | 23,800 | |
| Building | 309,781 | 279,400 | 181,319 | 285,671 | Surplus of funds not spent to be allocated to the building surplus reserve fund |
| Source Water Protection | 27,740 | 15,000 | 15,000 | 17,260 | Funds received are required to be spent by December 2016. |
| Planning & Development | 97,014 | 76,000 | 44,005 | 100,442 | Increase relates to BR+E Municipal Implementation Fund Grant Funding and Consent Review and Clearance fees |
| By-law | 34,914 | 32,450 | 23,870 | 69,246 | Increase relates to Grading Review fee structure (no longer a deposit structure) and grading reviews conducted on all new dwellings. |
| Public Works | 3,895 | 3,030 | 2,574 | 3,300 | |
| Parks | 12,877 | 12,865 | 13,515 | 13,400 | |
| Optimist Recreation Centre | 75,969 | 76,150 | 59,774 | 78,500 | |
| Puslinch Community Centre | 50,338 | 51,017 | 26,515 | 52,567 | |
| Fire and Rescue | 148,454 | 72,770 | 46,974 | 85,397 | Increase relates to motor vehicle collision revenues and burn permit revenues |
| Library | 3,357 | 2,060 | - | 2,060 | |
| Badenoch Community Centre | - | 10 | 10 | 10 | |
| Committees | - | - | - | - | |
| Totals | 1,909,017 | 1,665,149 | 920,079 | 1,758,764 | |
| TOTAL CONTRIBUTIONS FROM WORKING RESERVES AND RESERVE FUNDS | | | | | |
| Corporate | 23,488 | 139,662 | - | 169,662 | Operating Carryforward (30K additional contributed for known taxation appeals) |
| Administration | 60,707 | 24,000 | 204 | 46,915 | Legal Contingency (10K), Insurance Contingency (10K), Operating Carryforward (26,915) |
| Elections | 22,000 | - | - | - | |
| Building | 18,897 | 84,248 | - | 87,991 | Building Surplus |
| Source Water Protection | - | 24,215 | - | 37,984 | Funds received are required to be spent by December 2016. |

2016 Tax Levy Reconciliation

Schedule B to Report FIN-2015-031

| Department | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|----------------------------|----------------|----------------|-----------------|----------------|---|
| Public Works | - | 85,000 | - | 10,000 | Public Works Replacement and Restoration of Aging Infrastructure (sidewalk repairs and railway maintenance) |
| Parks | 4,261 | - | - | - | DC Reserve Fund - Parks (vehicle lease) |
| Fire and Rescue | 4,117 | - | - | - | DC Reserve Fund - Fire Services (gear and equipment for 4 auxiliary firefighters) |
| Totals | 133,470 | 357,125 | 204 | 352,551 | |
| TOTAL EXPENDITURES | | | | | |
| Corporate | 193,265 | 368,250 | 96,453 | 415,954 | Additional funds budgeted for known taxation appeals. |
| Administration | 598,774 | 470,441 | 224,741 | 504,133 | Conversion of Legislative Assistant Position from PTE to FTE for a 1 year contract period (funded from Operating Carryforward Working Reserve) |
| Council | - | 124,305 | 64,148 | 126,591 | |
| Elections | 60,309 | 15,500 | 15,208 | 14,000 | |
| Finance | 595,484 | 587,601 | 366,716 | 612,610 | Includes Director of Finance/Treasurer transition of 2.5 months. See Report ADM-2015-005 and budget for Manulife premiums paid for maternity leave of Director of Finance/Treasurer in accordance with Remuneration By-law. |
| Building | 328,677 | 363,648 | 176,679 | 373,662 | Surplus of funds not spent to be allocated to the building surplus reserve fund |
| Source Water Protection | 27,741 | 39,215 | 15,000 | 55,244 | Funds received are required to be spent by December 2016. |
| Planning & Development | 109,991 | 129,264 | 63,355 | 159,818 | Increase relates to CIP grant program (funded from BR+E Municipal Implementation Fund and increase in legal fees. |
| By-law | 57,441 | 82,925 | 43,577 | 110,596 | Increase relates to an increase in engineering and environmental fees associated with Site Alteration By-law Review, grading review on new dwellings (estimate of 20 new dwellings), grading review on pool enclosure permits (estimate of 5) |
| Public Works | 1,218,740 | 1,373,617 | 687,923 | 1,284,379 | Decrease relates to one-time railway signalization project in 2015. |
| Parks | 56,756 | 75,474 | 23,121 | 83,468 | Increase relates to allocation of insurance premium costs to Parks. |
| Optimist Recreation Centre | 181,576 | 199,060 | 90,853 | 185,170 | Decrease relates to one-time sound level assessment fee budgeted in engineering and environmental in 2015 and allocation of insurance premium costs to Parks. |
| Puslinch Community Centre | 196,632 | 198,169 | 77,612 | 178,052 | Decrease relates to allocation of insurance premium costs to Parks and Badenoch. |
| Fire and Rescue | 618,898 | 604,081 | 288,851 | 585,009 | Decrease relates to firefighter ensemble (bunker gear) now budgeted in Capital. |
| Library | 5,190 | 6,260 | 2,128 | 6,260 | |

2016 Tax Levy Reconciliation

| Department | 2014 Actuals | 2015 Budget | 2015 YTD (June) | 2016 Budget | Comments |
|---|------------------|------------------|------------------|------------------|---|
| Badenoch Community Centre | 8,914 | 6,465 | 1,031 | 14,038 | Increase relates to allocation of insurance premium costs for Badenoch. |
| Committees | 12,419 | 15,099 | 71 | 12,099 | |
| Totals | 4,270,807 | 4,659,373 | 2,237,467 | 4,721,082 | |
| | | | | | |
| TOTAL TAX LEVY | | | | | |
| | | | | | |
| Total Operating Revenues | 1,909,017 | 1,665,149 | 920,079 | 1,758,764 | |
| Total Operating Contributions from Working Reserves | 133,470 | 357,125 | 204 | 352,551 | |
| Total Operating Expenditures | 4,270,807 | 4,659,373 | 2,237,467 | 4,721,082 | |
| Total Capital Taxation Levy | 667,990 | 729,270 | 729,270 | 963,761 | |
| Total Municipal Taxation | 2,896,310 | 3,366,369 | 2,046,454 | 3,573,527 | |

**Debt - Comparator Municipalities
Schedule C to Report FIN-2015-031**

Data below is based on 2015 Annual Debt and Financial Obligation Limit based on the Financial Information Return data submitted for December 31, 2013

| | Puslinch | Wellington | Guelph | Erin | Minto | Centre Wellington | Guelph Eramosa | Mapleton | Wellington North |
|--|------------------|-------------------|--------------------|------------------|-------------------|--------------------------|-----------------------|------------------|-------------------------|
| Debt Charges | | | | | | | | | |
| Principal | 97,000 | 2,515,431 | 9,943,710 | 334,828 | 956,707 | 1,253,039 | 478,128 | 341,160 | 847,561 |
| Interest | 28,725 | 1,667,188 | 4,157,236 | 39,006 | 298,651 | 821,068 | 190,642 | 85,039 | 458,859 |
| | 125,725 | 4,182,619 | 14,100,946 | 373,834 | 1,255,358 | 2,074,107 | 668,770 | 426,199 | 1,306,420 |
| Net Revenues | 4,464,202 | 98,912,173 | 305,735,609 | 8,509,745 | 10,109,953 | 27,395,769 | 7,945,174 | 6,310,279 | 13,188,668 |
| Debt as a Percentage of Net Revenues | 2.82% | 4.23% | 4.61% | 4.39% | 12.42% | 7.57% | 8.42% | 6.75% | 9.91% |
| Does the Municipality have a Debt Servicing Policy | No | Yes | Yes | No | No | No | No | No | No |

**Clothing and Safety - All Departments
Schedule D to Report FIN-2015-031**

Fire and Rescue

| Description | Frequency of Replacement | Quantity per Staff | Cost per Item inclusive of Non-Refundable Portion of HST | Total Cost per Staff Member | Number of Staff Entitled | Total Cost | |
|--------------------|---------------------------------|---------------------------|---|------------------------------------|---------------------------------|--------------------|---------------|
| Shirts | every other year | 2 | \$27.49 | \$54.98 | 42 | \$2,309.08 | Note A |
| Pants | every other year | 2 | \$49.93 | \$99.86 | 42 | \$4,194.04 | Note A |
| T-shirts | every other year | 2 | \$14.28 | \$28.56 | 42 | \$1,199.52 | Note A |
| Baseball cap | every other year | 1 | \$16.03 | \$16.03 | 41 | \$657.41 | Note B |
| Sweaters | every other year | 1 | \$83.59 | \$83.59 | 42 | \$3,510.74 | Note A |
| Shorts | every other year | 2 | \$49.93 | \$99.86 | 42 | \$4,194.04 | Note A |
| Dress uniform | generally one issued. | 1 | \$418.20 | \$418.20 | 35 | \$14,637.00 | Note C |
| Dress uniform | every 5 years | 1 | \$418.20 | \$418.20 | 3 | \$1,254.60 | Note D |
| | | | | \$1,219.28 | | \$31,956.42 | |

Note A Fire and Rescue Services has a total of 42 staff.

Note B The Administrative Assistant does not receive a baseball cap.

Note C The four Auxiliary Firefighters do not receive a dress uniform.

Note D The Fire Chief, Deputy Fire Chief, and Captain of Training receive dress uniforms every 5 years.

Public Works

| Description | Frequency of Replacement | Quantity per Staff | Cost per Item inclusive of Non-Refundable Portion of HST | Total Cost per Staff Member | Number of Staff Entitled | Total Cost | |
|-------------------------------|---------------------------------|---------------------------|---|------------------------------------|---------------------------------|-------------------|---------------|
| Clothing and Safety Allowance | Annually | N/A | N/A | \$350.00 | 5 | \$1,750.00 | Note E |
| | | | | \$350.00 | | \$1,750.00 | |

Note E Noted in Township's Remuneration By-law No. 21/15

**Clothing and Safety - All Departments
Schedule D to Report FIN-2015-031**

Optimist Recreation Centre

| Description | Frequency of Replacement | Quantity per Staff | Cost per Item inclusive of Non-Refundable Portion of HST | Total Cost per Staff Member | Quantity Available | Total Cost |
|--------------------|---------------------------------|---------------------------|---|------------------------------------|---------------------------|-------------------|
| Winter coats | As required | Note F | \$125.00 | Note F | 2 | \$250.00 |
| | | | | | | \$250.00 |

Note F These coats are available to all staff working at the ORC.

Building

| Description | Frequency of Replacement | Quantity per Staff | Cost per Item inclusive of Non-Refundable Portion of HST | Total Cost per Staff Member | Number of Staff Entitled | Total Cost |
|--------------------|---------------------------------|---------------------------|---|------------------------------------|---------------------------------|------------------------|
| Workboots | Annually | 1 | \$150.00 | \$150.00 | 2 | \$300.00 Note G |
| 3 in 1 Jacket | Every 3 years | 1 | \$255.00 | \$255.00 | 2 | \$510.00 |
| Golf/Polo Shirts | Every 3 years | 3 | \$30.00 | \$90.00 | 2 | \$180.00 |
| | | | | \$495.00 | | \$990.00 |

Note G Noted in Township's Remuneration By-law No. 21/15



REPORT FIN-2015-33

TO: Mayor and Members of Council
FROM: Paul Creamer, Director of Finance/Treasurer
MEETING DATE: September 30, 2015
SUBJECT: Balances in Working Reserves and Reserve Funds (Projected)

RECOMMENDATIONS

That Report FIN-2015-33 regarding the Balances in Working Reserves and Reserve Funds (Projected) be received.

DISCUSSION

Purpose

The purpose of this report is to provide Council with information regarding the projected 2015 and 2016 balances in working reserves and reserve funds inclusive of the changes in these working reserves and reserve funds due to the 2016 proposed capital program. The 2015 completed capital projects are discussed in Report FIN-2015-032. The 2016 Proposed Capital Budget is discussed in Report FIN-2015-031.

Background

In accordance with the 2016 Capital Budget process, the balances in working reserves and reserve funds are to be reported to Council during the budgeting process.

FINANCIAL IMPLICATIONS

Schedule A – Balances in Working Reserves - includes the projected balance in each working reserve with a total balance of \$3,507,945 in 2015 and \$2,550,064 in 2016. The change from 2015 to 2016 is projected to be \$957,881 which can be attributed to:

- No contributions to capital reserves in 2016;
- \$470,225 of capital carry-forward projects;
- \$100,000 for Watson Rd – Maltby to #34
- \$274,607 for the Quint Truck (Aerial 33 Truck)

- \$81,215 from the Building Reserve to fund building operations
- \$46,189 other various withdrawals

Schedule B – Balances in Reserve Funds - includes the projected balance in each reserve fund with a total balance of \$519,677 in 2015 and \$307,404 in 2016. The change from 2015 to 2016 is projected to be \$212,374.

- The Roads and Related Services Reserve fund is projected to be in a negative but inter-fund between DC Reserve Funds is permitted.
- The Quint Truck is funded the maximum permissible share of 25% or \$126,250 from the Fire Services DC Reserve Fund.
- The forecasted DC collections for 2015 and 2016 are conservative as they are based on collections to date (August 31, 2015).

APPLICABLE LEGISLATION AND REQUIREMENTS

Municipal Act, 2001

ATTACHMENTS

Schedule A – Balances in Working Reserves

Schedule B – Balances in Reserve Funds

Schedule A - Balances in Working Reserves

| | Capital Reserves | | | | | | | |
|-------------------------|------------------------------------|----------------------------|-------------|---------------|-------------|--------------------|-----------------|---------------|
| | 13-3090 | 13-3110 | 13-3120 | 13-3125 | 13-3130 | 13-3135 | 13-3140 | 13-3145 |
| | Capital Carryforward Reserve | Corp. Office Repairs | IT Hardware | Accessibility | IT Software | Parks Infrastr. | Parks Equip. | ORC Equip. |
| 2014 (Actuals) | | | | | | | | |
| Year-End Balance | 323,229 | 175,615 | 10,766 | 89,321 | 14,454 | 74,245 | 13,205 | 11,475 |

2015 (Estimated)

| | | | | | | | | |
|---------------------------------------|-----------|---------|--------|---------|--------|----------|--------|--------|
| Opening Balance | 323,229 | 175,615 | 10,766 | 89,321 | 14,454 | 74,245 | 13,205 | 11,475 |
| 2014 Surplus | - | 18,800 | 18,800 | 18,800 | 18,800 | 15,667 | 15,667 | 15,667 |
| Contributions | - | - | 2,500 | 5,000 | 5,000 | 25,000 | 5,000 | 5,000 |
| Withdrawals | (202,461) | (2,632) | - | - | - | (12,603) | - | - |
| Project Surplus/ (Deficit) | - | - | - | - | - | - | - | - |
| Year End Balance | 120,768 | 191,783 | 32,066 | 113,121 | 38,254 | 102,309 | 33,872 | 32,142 |
| Change from Previous Year | (202,461) | 16,168 | 21,300 | 23,800 | 23,800 | 28,064 | 20,667 | 20,667 |

2016 (Budgeted)

| | | | | | | | | |
|--------------------------------------|-----------|---------|--------|---------|----------|---------|--------|--------|
| Opening Balance | 120,768 | 191,783 | 32,066 | 113,121 | 38,254 | 102,309 | 33,872 | 32,142 |
| Cfwd. Items | (128,409) | - | - | (2,250) | (26,000) | - | - | - |
| Contributions | - | - | - | - | - | - | - | - |
| Withdrawals | - | - | - | - | - | - | - | - |
| Year End Balance | (7,641) | 191,783 | 32,066 | 110,871 | 12,254 | 102,309 | 33,872 | 32,142 |
| Change from Previous Year | (128,409) | - | - | (2,250) | (26,000) | - | - | - |

Schedule A - Balances in Working Reserves Cont'd

| | Capital Reserves | | | | | | | |
|--|---------------------|---------------|---------------------|---|---------------------------|-------------------------|-------------|----------------------------------|
| | 13-3155 | 13-3160 | 13-3165 | 13-3170 | 13-3175 | 13-3190 | 13-3200 | |
| | ORC Fac. Improv. | PCC Equip. | PCC Fac. Improv. | Public Works Replace. and Restorat. | Public Works Equip. | Fire Vehicle Replac. | Fire Equip. | Sub-total Capital Reserves |

2014 (Actuals)

| | | | | | | | | |
|-------------------------|--------|--------|--------|---------|---------|---------|--------|------------------|
| Year-End Balance | 17,625 | 11,335 | 18,745 | 770,759 | 229,078 | 224,607 | 32,275 | 2,016,731 |
|-------------------------|--------|--------|--------|---------|---------|---------|--------|------------------|

2015 (Estimated)

| | | | | | | | | |
|---------------------------------------|--------|--------|--------|----------|----------|---------|--------|------------------|
| Opening Balance | 17,625 | 11,335 | 18,745 | 770,759 | 229,078 | 224,607 | 32,275 | 2,016,731 |
| 2014 Surplus | 15,667 | 15,667 | 15,667 | 175,465 | 169,198 | 56,398 | 56,398 | 626,661 |
| Contributions | 10,000 | 11,000 | 10,000 | 25,000 | 50,000 | 50,000 | 5,000 | 208,500 |
| Withdrawals | - | - | - | (16,497) | (70,471) | - | - | (304,663) |
| Project Surplus/ (Deficit) | - | - | - | - | - | - | - | - |
| Year End Balance | 43,292 | 38,002 | 44,412 | 954,727 | 377,805 | 331,005 | 93,673 | 2,547,229 |
| Change from Previous Year | 25,667 | 26,667 | 25,667 | 183,968 | 148,727 | 106,398 | 61,398 | 530,498 |

2016 (Budgeted)

| | | | | | | | | |
|--------------------------------------|--------|----------|--------|-----------|---------|-----------|--------|------------------|
| Opening Balance | 43,292 | 38,002 | 44,412 | 954,727 | 377,805 | 331,005 | 93,673 | 2,547,229 |
| Cfwd. Items | - | - | - | (21,483) | - | - | - | (178,142) |
| Contributions | - | - | - | - | - | - | - | - |
| Withdrawals | - | (16,189) | - | (110,000) | - | (274,607) | - | (400,796) |
| Year End Balance | 43,292 | 21,813 | 44,412 | 823,244 | 377,805 | 56,398 | 93,673 | 1,968,291 |
| Change from Previous Year | - | (16,189) | - | (131,483) | - | (274,607) | - | (578,938) |

Schedule A - Balances in Working Reserves Cont'd

| | Operating Reserves | | | | | | Sub-total Operating Reserves | Total Working Reserves |
|-------------------------|---|----------------------------|------------------------------|-------------------------------|-----------------------------|---------------------|------------------------------------|---------------------------|
| | 13-3100 Operating Carryforward Reserve | 13-3150 Bldg Reserve | 13-3185 Legal Conting. | 13-3195 Insur. Conting. | 13-3205 Winter Maint. | 13-3115 Election | | |
| 2014 (Actuals) | | | | | | | | |
| Year-End Balance | 163,877 | 494,289 | 60,967 | 38,326 | 95,061 | 9,000 | 861,520 | 2,878,250 |

2015 (Estimated)

| | | | | | | | | |
|---------------------------------------|---------|----------|--------|--------|--------|--------|-----------------|------------------|
| Opening Balance | 163,877 | 494,289 | 60,967 | 38,326 | 95,061 | 9,000 | 861,520 | 2,878,250 |
| 2014 Surplus | - | - | - | - | - | - | - | 626,661 |
| Contributions | 93,050 | - | 5,000 | 5,000 | - | 14,000 | 117,050 | 325,550 |
| Withdrawals | - | (17,650) | (204) | - | - | - | (17,853) | (322,517) |
| Project Surplus/ (Deficit) | - | - | - | - | - | - | - | - |
| Year End Balance | 256,927 | 476,639 | 65,763 | 43,326 | 95,061 | 23,000 | 960,716 | 3,507,945 |
| Change from Previous Year | 93,050 | (17,650) | 4,796 | 5,000 | - | 14,000 | 99,197 | 629,694 |

2016 (Budgeted)

| | | | | | | | | |
|--------------------------------------|-----------|-----------|----------|----------|--------|--------|------------------|------------------|
| Opening Balance | 256,927 | 476,639 | 65,763 | 43,326 | 95,061 | 23,000 | 960,716 | 3,507,945 |
| Cfwd. Items | (256,927) | (35,156) | - | - | - | - | (292,083) | (470,225) |
| Contributions | - | - | 5,000 | 5,000 | - | 4,355 | 14,355 | 14,355 |
| Withdrawals | - | (81,215) | (10,000) | (10,000) | - | - | (101,215) | (502,011) |
| Year End Balance | - | 360,268 | 60,763 | 38,326 | 95,061 | 27,355 | 581,773 | 2,550,064 |
| Change from Previous Year | (256,927) | (116,371) | (5,000) | (5,000) | - | 4,355 | (378,943) | (957,881) |

Schedule B - Balances in Reserve Funds

| | Development Charge Reserve Funds | | | | | Other Reserve Funds | | | Total Reserve Funds |
|----------------------------------|----------------------------------|----------------------------|-------------------------------|----------------|------------------|---------------------|------------------------|------------------|--------------------------|
| | 43-4271 | 43-2473 | 43-2475 | 43-2479 | Sub-total | 43-2474 | 43-2476 | Sub-total | |
| | Fire Services | Roads and Related Services | Parks and Recreation Services | Admin. Studies | | | Federal Gas Tax Rebate | | Cash in Lieu of Parkland |
| <u>2014 (Actuals)</u> | | | | | | | | | |
| Year-End Balance | 164,283 | 47,887 | 32,635 | 59,826 | 304,631 | 176,132 | 199,955 | 468,547 | 680,718 |
| <u>2015 (Estimated)</u> | | | | | | | | | |
| Opening Balance | 164,283 | 47,887 | 32,635 | 59,826 | 304,631 | 176,132 | 199,955 | 468,547 | 680,718 |
| 2014 Surplus | - | - | - | - | - | - | - | - | - |
| Contributions | 30,547 | 58,609 | 6,646 | 5,093 | 100,896 | 203,528 | 19,665 | 234,932 | 324,089 |
| Withdrawals | (11,635) | (178,534) | - | (33,775) | (223,944) | (253,706) | (7,479) | (294,960) | (485,129) |
| Year End Balance | 183,196 | (72,037) | 39,281 | 31,144 | 181,583 | 125,954 | 212,140 | 408,519 | 519,677 |
| Change from Previous Year | 18,912 | (119,925) | 6,646 | (28,682) | (123,048) | (50,178) | 12,186 | (60,028) | (161,040) |
| <u>2016 (Budgeted)</u> | | | | | | | | | |
| Opening Balance | 183,196 | (72,037) | 39,281 | 31,144 | 181,583 | 125,954 | 212,140 | 408,519 | 519,677 |
| Cfwd. Items | - | (12,277) | (15,120) | (15,876) | (43,273) | - | (5,000) | (35,996) | (48,273) |
| Contributions | 30,547 | 58,609 | 6,646 | 5,093 | 100,896 | 213,704 | 19,665 | 245,108 | 334,265 |
| Withdrawals | (126,250) | (49,916) | - | (7,200) | (183,366) | (315,000) | - | (322,200) | (498,366) |
| Year End Balance | 87,493 | (75,621) | 30,807 | 13,162 | 55,840 | 24,658 | 226,805 | 295,431 | 307,304 |
| Change from Previous Year | (95,703) | (3,584) | (8,474) | (17,983) | (125,743) | (101,296) | 14,665 | (113,088) | (212,374) |