



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 Projects						Comments	
		2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	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 Cfwd - 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 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)
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.)

<p>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.</p> <p>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).</p> <p>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.</p>
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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				
Incremental Non-Salary Costs				
Total Incr. Exp./ (Rev.)	-	-	# FT Staff	# PT Staff

**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).
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**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**

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	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	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	-	-	-	-	-	-	-	

**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 Cfdw-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 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)
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
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 Working Reserve	17,500	Additional information related to DC's	Project # and Description in DC
Other (grants) Note C	500		% of DC Funding allowed in DC
Total Funding	18,000		Service Area in DC

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 <small>Note B</small>			
	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**

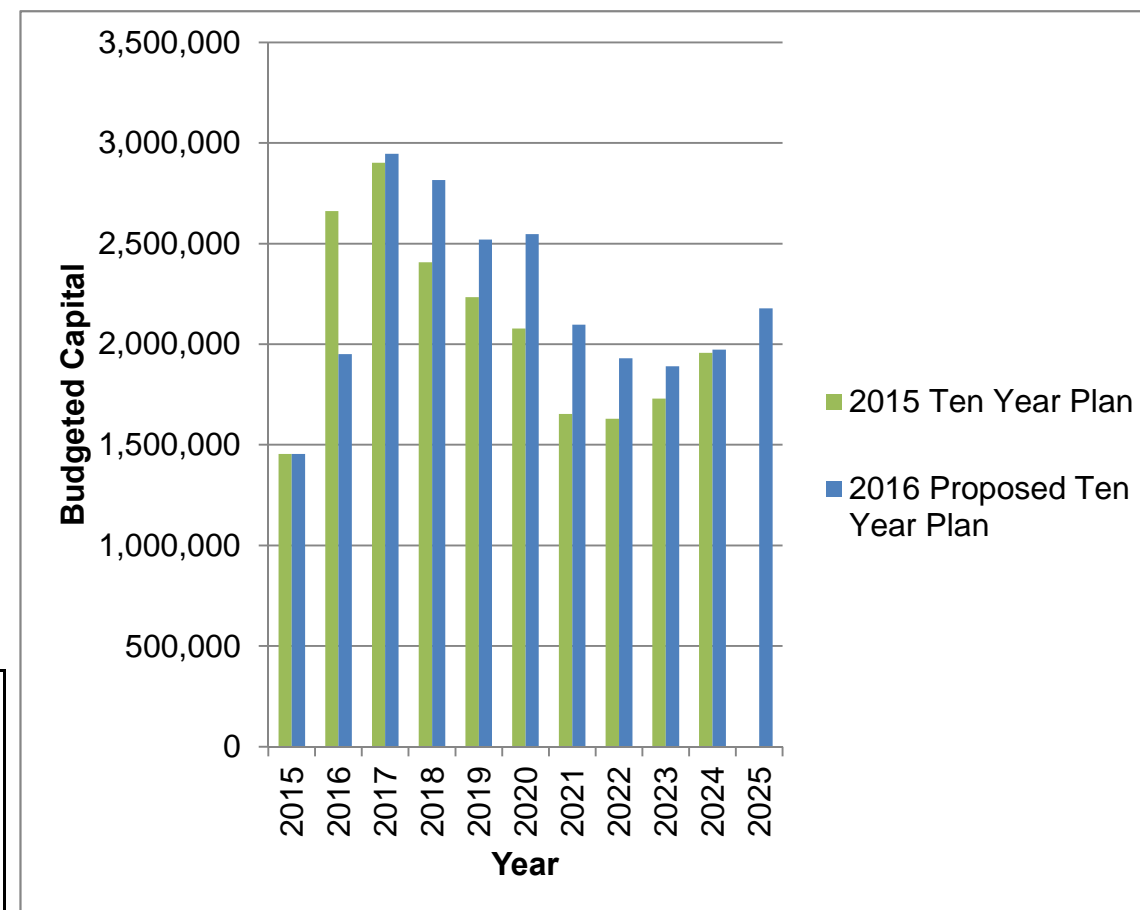
Capital Project	Capital Cfwd-2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2016 Projects						Comments
												Levy	Gas Tax	Aggreg.	In Lieu of Parkland	Working Reserve	DC Reserve	
Replacement of UV Pure Water Treatment System	-	-	-	-	-	-	-	-	-	7,500	-	-	-	-	-	-	-	BCA report indicates that 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

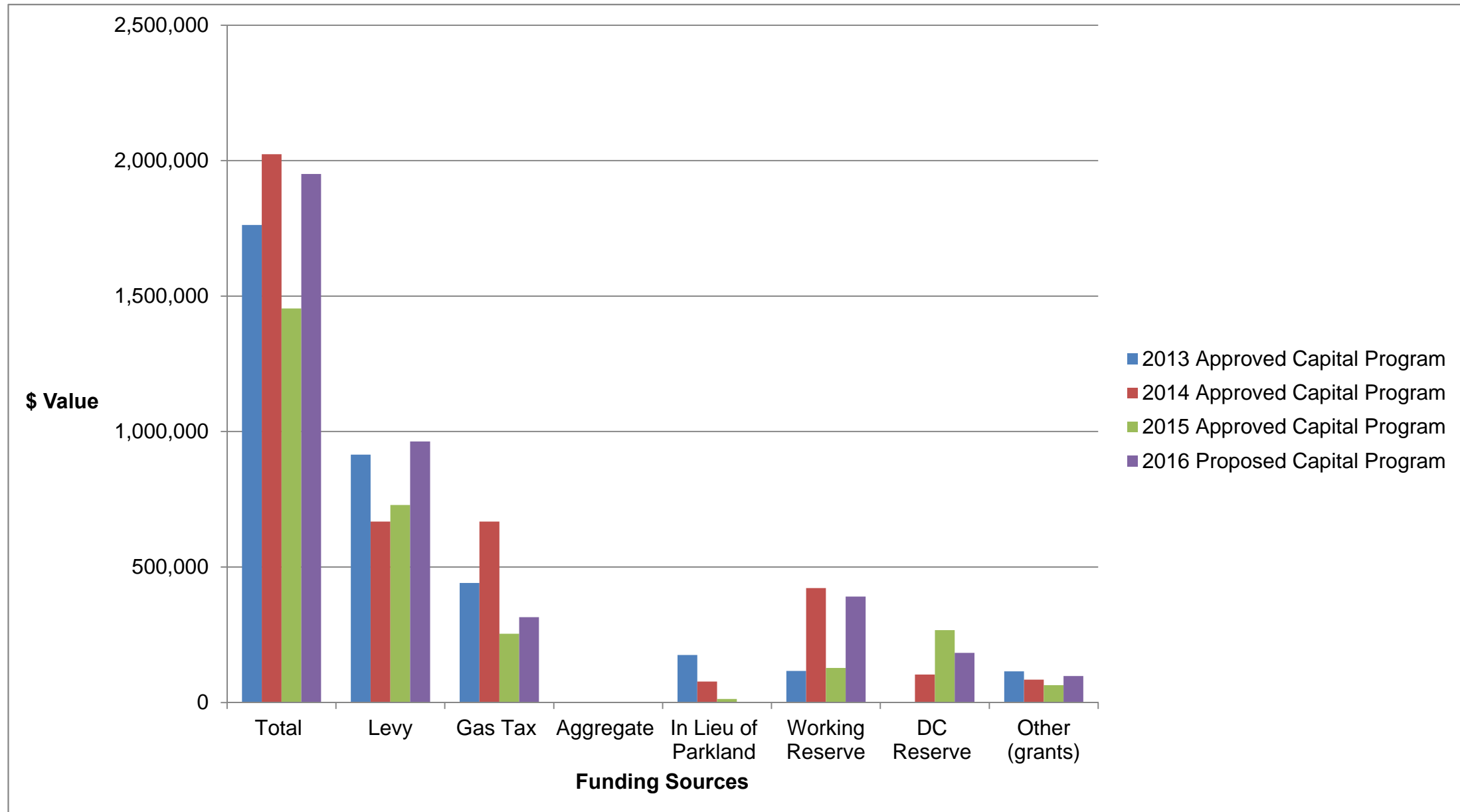
2015 Ten Year Plan											
Department	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Corporate	64,000	95,000	80,000	95,000	455,500	87,500	75,000	125,000	75,000	316,000	
Finance	7,140	7,500	0	0	17,113	0	0	0	0	0	
Building	22,000	0	0	30,000	0	0	0	0	0	0	
Planning and Development	25,000	0	0	119,068	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

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
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 Cfdw-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 Resurfacer	-	-	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	

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	

2016 Elections Operating

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	

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/Morriston Ball Park/ Morriston Meadows	967	1,000	20	100	\$20/hour before 8:30 pm and Morriston 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, Morriston 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

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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

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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

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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

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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

Schedule B to Report FIN-2015-031

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