THE CORPORATION OF THE TOWNSHIP OF PUSLINCH
CAPITAL BUDGET MEETING

AGENDA

DATE: Wednesday, January 14, 2015
CAPITAL BUDGET MEETING: 9:00 A.M

≠ Denotes resolution prepared

1. Call the Meeting to Order

2. Disclosure of Pecuniary Interest & the General Nature Thereof.

3. **REPORTS**

Finance Department

Mary Hasan, Director of Finance/Treasurer, will be making presentations to Council with respect to items 3.1(a)(b)(c).

≠ 1. Report FIN-2015-02 – 2015 Proposed Capital Budget

≠ 2. Report FIN-2015-03 - 2014 Completed Capital Projects

≠ 3. Report FIN-2015-04 – Balances in Working Reserves and Reserve Funds

4. **2015 PROPOSED CAPITAL BUDGET PRESENTATIONS**

(a) Steve Goode, Fire Chief – Fire and Rescue Services Department
(b) Don Creed, Director Public Works and Parks - Public Works Department, Optimist Recreation Centre and Parks Department
(c) Karen Landry, CAO/Clerk –Corporate Department
(d) Mary Hasan, Director of Finance/Treasurer – Finance Department
(e) Donna Tremblay, Deputy Clerk – Puslinch Community Centre
(f) Robert Kelly, Chief Building Official – Building Department and Planning Department

≠ **5.** **BY-LAWS**

(a) By-law to confirm the proceedings of Council for the Corporation of the Township of Puslinch

≠ **6.** **ADJOURNMENT**

REPORT FIN-2015-02

TO:	Mayor and Members of Council
FROM:	Mary Hasan, Director of Finance/Treasurer
MEETING DATE:	January 14, 2015
SUBJECT:	2015 Proposed Capital Budget

RECOMMENDATIONS

That Report FIN-2015-02 regarding the 2015 Proposed Capital Budget be received.

DISCUSSION

Purpose

The purpose of this report is to provide Council with information regarding the 2015 Proposed Capital Budget. The 2015 Proposed Capital Budget Appendices are included as Schedule A to this report. The 2014 completed capital projects are discussed in Report FIN-2015-03. The balances in working reserves and reserve funds are discussed in Report FIN-2015-04.

Background

At the November 13, 2013 Capital Budget meeting, Township staff prepared Report FIN-2013-006 ï Financial Policies Regarding the Establishment and Contribution to Working Reserves and Reserve Funds.

Report FIN-2013-006 recommended that Council establish and define Working Reserves and Reserve Funds as passed in By-law No. 023/14 being a by-law to establish the working reserves and reserve funds for the Corporation of the Township of Puslinch. Report FIN-2013-006 also recommended that Council adopt a policy to allocate any budget surplus to the Townshipõs Working Reserves for the purpose of meeting future liabilities as passed in By-law No. 023/14.

At the November 13, 2013 Capital Budget meeting, Township staff prepared Report FIN-2013-007 ï 2014 Capital Budget which summarized the revised format for the Capital Budget.

Report FIN-2013-007 indicates the revised presentation of the capital budget includes a section for Contributions to Working Reserves and Reserve Funds. These contributions are often capital tax levy funded.

Report FIN-2013-007 includes a discussion on a new section included in the Capital Budget Appendices related to 2009 Development Charge (DC) eligible projects not undertaken by the Township. With the update to the DC study in 2014, Township staff have ensured that capital projects identified in the 2014 DC study are linked to the Townshipôs Capital Budget and Forecast.

Report FIN-2013-007 includes a section on future enhancements to the Capital Budget and Forecast including the following:

- Capital budget project sheets which have been implemented in the Townshipôs 2015 budgeting process for any 2015 capital projects identified. These are included as Schedule B to Report FIN-2015-02.
- Linking the Townshipôs plans (2013 Asset Management Plan, 2014 DC Study, Building Condition Assessments, etc.) to the 2015 Capital Budget and Forecast. This has been completed and is noted in the capital budget project sheets or in the comments section of the Capital Budget Appendices.

Report FIN-2013-007 also summarized the various funding categories of the capital budget which include the following:

- Capital Carry-forward ï projects approved in a previous year that are to be carried forward to the current year capital budget
- Tax Levy
- Gas Tax Reserve Fund
- Aggregate Levy
- In Lieu of Parkland Reserve Fund
- Working Reserves
- DC Reserve Fund
- Other (grants)

Report FIN-2013-006 is included as Schedule C to this report. By-law No. 023/14 is included as Schedule D to this report. Report FIN-2013-007 is included as Schedule E to this report. The 2013 reports and by-law are being included for reference purposes only as these were considered by the previous term of Council.

2015 Surplus Allocation

Council Resolution No. 2013-284 states the following:

ñThat Council adopt a policy to allocate any budget surplus to the Townshipôs Working Reserves for the purpose of meeting future liabilities in accordance with Report FIN-2013-006ò.

Therefore, it is recommended that the surplus allocation percentages as identified in Report FIN-2013-006 be utilized for determining the surplus % allocation to each working reserve as part of the 2015 budgeting process.

Department	**% Allocation**
Corporate	**Total – 12%**
Corporate Office Repairs and Restoration	3%
Corporate Accessibility	3%
Corporate Information Technology Software	3%
Corporate Information Technology Hardware	3%
Public Works	**Total – 55%**
Public Works Replacement and Restoration of Aging Infrastructure	28%
Public Works Equipment Replacement	27%
Fire and Rescue Services	**Total – 18%**
Fire and Rescue Services Vehicle Replacement	9%
Fire and Rescue Services Equipment Replacement	9%
Parks	**Total – 5%**
Parks Infrastructure Enhancement	2.5%
Parks Equipment Replacement	2.5%
Optimist Recreation Centre	**Total – 5%**
Optimist Recreation Centre Equipment Replacement	2.5%
Optimist Recreation Centre Facility Improvement	2.5%
Puslinch Community Centre	**Total – 5%**
Puslinch Community Centre Equipment Replacement	2.5%
Puslinch Community Centre Facility Improvement	2.5%
Total	**100%**

The actual value of the surplus will be finalized in February after all invoices are received by the Township. Township staff will provide the allocation dollar values through a report to Council.

Process

Department heads were provided with their Capital Budget templates and other related documents and information on October 1, 2014. Department heads met on the following dates to discuss the Capital Budget and Forecast corporately:

- October 30, 2014 ï Review and discussion of capital budget project sheet process.
- December 1, 2014 ï Corporate review of the 2015 Capital Budget and Forecast provided by department heads.
- December 10, 2014 ï Corporate review of the forecast and levelling out the capital outlay year over year.
- December 22, 2014 ï Corporate review of the balances in working reserves, reserve funds, and closed 2014 capital projects.

Revisions

Changes were required to be made to the capital budgets provided by department heads in order to accommodate a reasonable capital tax levy increase.

Every $30,000 of additional taxes levied results in a 1% tax rate increase for the Township portion of taxes. The original budget prepared and discussed on December 1, 2014 resulted in a tax levy of $1,280,000. The tax levy for capital purposes in the 2014 approved Capital Budget amounted to $667,990.

The following projects were originally budgeted in 2015 but moved to a later date after Township staff completed their corporate review of the 2015 Proposed Capital Budget. The tax levy impact is included below:

Project Description and Department	**Original 2015 Tax Levy Impact**	**Revised 2015 Tax Levy Impact**	**Comments**
Corporate			
Air Balancing Study & Recommission of HVAC system	$7,350	$0	Moved to 2019
Arc Flash Study	$5,250	$0	Moved to 2020
Public Works			
Brush Chipper	$8,000	$0	Funded by the Public Works Equipment Replacement Working Reserve
Forestell Rd ï 32 to Roszell Rd.	$122,380	$0	Moved to 2019
Sideroad 10 North	$26,164	$0	Moved to 2019
Calfass Road	$16,880	$0	Funded by the Public Works Replacement and Restoration of Aging Infrastructure Working Reserve
Victoria Road	$21,100	$0	Funded by the Public Works Replacement and Restoration of Aging Infrastructure Working Reserve
Fire and Rescue Services			
Pluggie the Fire Plug	$7,300	$0	Moved to 2018
Pump 31 Body Work and Paint Job	$15,000	$0	Moved to 2018
Puslinch Community Centre			
Arc Flash Study	$5,000	$0	Moved to 2020
Badenoch Community Centre			
Localized Wall Repairs ï Water Infiltration into the Basement	$15,000	$0	Moved to 2019
Total $ Tax Levy Impact	$249,424		

The following contributions to working reserves were cut in order to accommodate a reasonable tax levy increase.

Working Reserve Description and Department	Original 2015 Tax Levy Impact	Revised 2015 Tax Levy Impact
Corporate		
Office Repairs and Restoration	$50,000	$0
Accessibility	$10,000	$5,000
Information Technology Software	$10,000	$5,000
Information Technology Hardware	$5,000	$2,500
Public Works		
Replacement and Restoration of Aging Infrastructure	$50,000	$25,000
Equipment Replacement	$100,000	$50,000
Fire and Rescue Services		
Vehicle Replacement	$100,000	$50,000
Equipment Replacement	$20,000	$5,000
Parks		
Infrastructure Enhancement	$50,000	$25,000
Equipment Replacement	$10,000	$5,000
Optimist Recreation Centre		
Facility Improvement	$10,000	$5,000
Equipment Replacement	$20,000	$10,000
Puslinch Community Centre		
Facility Improvement	$20,000	$10,000
Equipment Replacement	$10,000	$5,000
Total	$465,000	$202,500

Adjusting for the above projects and contributions to working reserves results in a tax rate increase of approximately 3.33%.

The following projects were originally budgeted earlier in the forecast period but moved to a later date in order to level out the capital outlay year over year.

Project Description and Department	Original Year	Revised Year	Amount
Corporate			
Office renovation/expansion including accessibility	2016	2019	$365,000
Fire and Rescue Services			
Satellite Station Building	2016	2017	$921,060
Satellite Station Equipment	2016	2017	$50,082
Badenoch Community Centre			
Brock Elite Air Oil Fired Furnace	2018	2019	$7,500

Other 2015 Capital Tax Levy Projects and Impact on Tax Rate Increase

Additional project specific examples of the impact on taxes levied for capital purposes are included below:

- The Community Based Strategic Plan is proposed to be $16,500 tax levy funded. Removing this project would result in a further 0.55% decrease in the tax rate increase of 3.33%.
- The Traffic Calming Streetscaping Morriston project is proposed to be $31,650 tax levy funded. Reallocating this project to a future year after the Community Improvement Plan is completed would result in a further 1.06% decrease in the tax rate increase of 3.33%.

Committee Discussion

Township staff met with the Fire and Rescue Services Committee on November 19, 2014 and presented the Fire and Rescue Services 2015 Proposed Capital Budget and Forecast. There were no significant changes recommended at this meeting.

Township staff met with the Recreation Committee on December 16, 2014 and presented the Puslinch Community Centre, Optimist Recreation Centre, and Parks 2015 Proposed Capital Budget and Forecast. The Committee's comments included the following:

- To not use the capital carry forward project related to the cabinet replacements in the Alf Hales room with funding of $15,000 budgeted in 2013 to fund the building maintenance requirements as identified in the 2015 capital budget column and the Building Condition Assessment reports for the Puslinch Community Centre.
- To reallocate the $13,150 for the retractable screen and projection equipment to 2016 and utilize these funds for the building maintenance requirements as identified in the 2015 capital budget column and the Building Condition Assessment reports for the Puslinch Community Centre.

It is staff's recommendation that these capital carry forward items from 2013 (Cabinets) and 2014 (Retractable Screen & Projection Equipment) which were tax base funded be used to fund the building maintenance requirements as identified in the 2015 capital budget column and the Building Condition Assessment Report for the Puslinch Community Centre.

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 ï 2 to 4 Year Timeline
    - In future budget years, it is recommended that the full amount of the Aggregate Levy be transferred to the Aggregate Levy Reserve Fund 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 projects because the aggregate industry has a direct effect on the Townshipôs Public Works infrastructure. Based on our review of previous year budgets, the practice has been to include this funding as a revenue source with no expenditure directly associated with it.

- Tax Stabilization Working Reserve ï 2 Year Timeline
    - During next yearôs budget process, staff will recommend analyzing the percentages of surplus allocation to the respective working reserves. A tax stabilization working reserve can be created with a portion of the surplus allocation contributed to it.

- Fire Master Plan ï Multiple Year Timeline
    - It is Township staffôs goal to utilize the final Fire Master Plan to determine the priority and affordability of the items in Fire and Rescue Services 2015 Proposed Capital Budget and Forecast. This plan will also contribute to future projects identified in this departmentôs capital budget and forecast.

- Recreation and Parks Master Plan - Multiple Year Timeline
    - It is Township staffôs goal to utilize the final Recreation and Parks Master Plan to determine the priority and affordability of the items in the Optimist Recreation Centre, Parks and Puslinch Community Centre 2015 Proposed Capital Budget and Forecast. This plan will also contribute to future projects identified in these departmentsôcapital budgets and forecasts.

- Highway 6 By-pass ï Multiple Year Timeline
    - The 2015 Proposed Capital Budget and Forecast include funds to be budgeted in 2015 and 2016 related to the Morriston Streetscaping project. This project also has capital carry-forward amounts that were budgeted in 2013 and 2014.

- Gateway Signage ï 3 Year Timeline
    - Staff will investigate the costs and partnership opportunities with the County and include more detailed information for consideration during the 2016 budget review.

- Paved Shoulders ï Multiple Year Timeline of 2-3 years
    - Staff will investigate costs and funding opportunities over the next year and include further information in the 2016 budget process.

- Streaming of Council meetings ï 3 Year Timeline
    - Staff will look into the costs and address the amount to contribute to the IT Software Working Reserve in the 2016 budget process.

- Zoning by-law review ï Multiple Year Timeline of 2 years
    - The 2015 Proposed Capital Budget and Forecast includes funds to be budgeted in 2018 for the review of the Townshipõs current zoning by-law.

- Township Office improvements including Accessibility ï Multiple Year Timeline of 2 years
    - The 2015 Proposed Capital Budget and Forecast includes funds to be budgeted in 2019 for an office renovation/expansion including accessibility.
    - Staff have recommended contributing to the Corporate Accessibility and Corporate Office Repairs/Restoration Working Reserve to plan for this project in 2019.

- Community Improvement Plan (Aberfoyle and Morriston) ï Multiple Year Timeline of 1 year
    - RFP-2014-06 was issued on December 31, 2014 with a deadline of January 30, 2015.
    - Township staff have finalized funding applications to the Rural Economic Development Program and the County of Wellington BR+E Municipal Implementation Fund for the costs of completing this plan.
    - Next steps are to choose a Steering Committee for this project as recommended in Report PD-2014-007 ï CIP First Steps.

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

The total capital projects and contributions to working reserves proposed in the 2015 capital budget amount to $1,557,040.

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 30 and 31 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, 2014 and 2015 capital programs.

2015 Proposed Capital Budget and Forecast Compared to the 2014 and 2013 Capital Budget and Forecast

The 2015 Proposed ten year Capital Budget and Forecast amounts to a yearly capital expenditure average of $2,066,811.

The 2014 five year Capital Budget and Forecast amounts to a yearly capital expenditure average of $2,310,260.

The 2013 five year Capital Budget and Forecast amounts to a yearly capital expenditure average of $1,637,940.

Page 29 of Schedule A provides this information in both chart and graphical format. The information on this page includes the total capital budget and forecast for the 2013, 2014, and 2015 capital programs.

FINANCIAL IMPLICATIONS

The Townshipõs 2015 Proposed Capital Budget is $1,557,040. The 2014 approved capital budget totaled $2,023,598. The 2013 approved capital budget totaled $1,762,600. Therefore, the 2015 proposed capital budget is approximately $467K less than the 2014 program and $206K less than the 2013 program. The reason for the decrease relates to the following:

- $441K of gas tax funding to fund the 2013 capital program compared to $668K of gas tax funding to fund the 2014 capital program compared to $254K proposed in 2015. Municipalities are required to use the funds within a five year period of receipt. Unexpended funds beyond a five year period can be lost by the municipality.
- $422K of working reserve funding to fund the 2014 capital program compared to $130K proposed in 2015. This results in a decrease of $292K from 2014 to 2015. Township staff do not recommend increasing this amount in order to have a stable amount of funds in these working reserves for future capital expenditures. See Report FIN-2015-04 ï Balances in Working Reserves and Reserve Funds for the balances in the working reserves.
- $104K of DC reserve funding to fund the 2014 capital program compared to $271K proposed in 2015. This results in an increase of $167K from 2014 to 2015. The DC Study was completed in 2014 and Township staff have incorporated the information in the study in the proposed 2015 Capital Budget and Forecast. See Report FIN-2015-04 ï Balances in Working Reserves and Reserve Funds for the balances in the DC reserve funds.

The amount of taxes levied for the 2015 proposed capital budget is $767,980. The amount of taxes levied for the 2014 approved capital budget was $667,990. The amount of taxes levied for the 2013 approved capital budget was $914,815. Therefore, the taxes levied in the 2015 proposed capital budget are approximately $100K more than the 2014 approved capital budget and $147K less than the 2013 approved capital budget. In 2013 a surplus of $115K was utilized to fund the washroom and storage addition/renovation project at the PCC. This is no longer a practice that Township staff recommend as per Report FIN-2013-006 attached as Schedule C to this report. Staff recognize that there is a need for a financial analysis to be completed in the future to determine the appropriate amount of capital to be funded through tax levy in order to sustain the Townshipõs current infrastructure needs.

The amount of contributions to working reserves in the 2015 proposed capital budget funded through taxation levy is $202,500. The amount of contributions to working reserves in the 2014 approved capital budget funded through taxation levy was $328,500. The amount of contributions to working reserves in the 2013 approved capital budget funded through taxation levy was $100,000. Therefore, the contributions to working reserves in the 2015 proposed capital budget are approximately $126K less than the 2014 approved capital budget and $103K more than the 2013 approved capital budget.

APPLICABLE LEGISLATION AND REQUIREMENTS

Municipal Act, 2001

ATTACHMENTS

Schedule A - 2015 Proposed Capital Budget Appendices

Schedule B - Capital Budget Project Sheets

Schedule C ï Report FIN-2013-006 - Financial Policies Regarding the Establishment and Contribution to Working Reserves and Reserve Funds

Schedule D ï By-law No. 023/14 - being a by-law to establish the working reserves and reserve funds for the Corporation of the Township of Puslinch

Schedule E ï Report FIN-2013-007 - 2014 Capital Budget

Schedule A to Report FIN-2015-02

Corporate
2015 Capital Budget and Forecast

Schedule B

Capital Project	Capital Cfwd - 2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015 Projects							Comments
												Levy	Gas Tax	Aggregate	In Lieu of Parkland	Working Reserve	DC	Other (grants)	
Facility Security	1,391	3,000	-	-	-	-	-	-	-	-	-	3,000	-	-	-	-	-	-	Further work required in the Fire and Rescue Services area for Facility Security.
Facility Needs Assessment Plan	10,696	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Project approved in 2014 Capital Budget and carried forward to 2015. Project anticipated to be completed in early 2015.
IT Software Upgrade (Facility Scheduler, GIS Integration; Access Database - Building; Records Tracking)	64,402	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Projects approved in 2014 Capital Budget and carried forward to 2015.
Painting and Lighting of Office Entrance	-	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000	-	-	See Capital Budget Sheet
Community Based Strategic Plan	-	30,000	-	-	-	-	-	-	-	-	-	16,500	-	-	-	-	13,500	-	See Capital Budget Sheet
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).
Condenser Units - Fire and Rescue Services Area	-	-	-	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	BCA report indicates that the furnace, condenser units, and HVAC distribution ductwork are in generally good condition with the condenser units scheduled for replacement at the end of their service life in 3 years (p. 3-10 of 3-19).
Computer Equipment	3,363	-	-	-	20,000	-	-	-	20,000	-	-	-	-	-	-	-	-	-	Typical 4 year replacement cycle of laptops.
Subtotal	**79,852**	**48,000**	**20,000**	**5,000**	**20,000**	**0**	**0**	**0**	**20,000**	**0**	**0**	**19,500**	**0**	**0**	**0**	**15,000**	**13,500**	**0**	

Corporate
2015 Capital Budget and Forecast

												2015 Projects							
Capital Project	**Capital Cfwd - 2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**Levy**	**Gas Tax**	**Aggregate**	**In Lieu of Parkland**	**Working Reserve**	**DC Reserve**	**Other (grants)**	**Comments**
Office renovation/ expansion including accessibility	-	-	-	-	-	365,000	-	-	-	-	-	-	-	-	-	-	-	-	320K for material and labour costs; 45K for an expert to manage the project; Eligible for $10K/year for the County Accessibility Grant. Note: The Washroom/Storage addition at the PCC amounted to $323,848. Completion of Facility Needs Assessment in early 2015 will provide for a more accurate estimate.
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. After the HVAC system has been re-commissioned and re-balanced, the thermostat in the Director of Public Works and Parks office will work more effectively and the electric heater can be disabled (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 completion of an Arc Flash Study for all electrical equipment in the Municipal Office. 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.
Subtotal	**-**	**-**	**-**	**-**	**-**	**380,500**	**7,500**	**-**	**30,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	

Corporate
2015 Capital Budget and Forecast

Capital Project	Capital Cfwd - 2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015 Projects: Levy	Gas Tax	Aggregate	In Lieu of Parkland	Working Reserve	DC Reserve	Other (grants)	Comments
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).
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).
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	-	-	-	-	-	-	-	-	-	-	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	-	-	-	-	-	-	-	-	-	-	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).
Subtotal	**-**	**-**	**-**	**-**	**-**	**-**	**5,000**	**-**	**-**	**-**	**241,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Grand Total Capital	**79,852**	**48,000**	**20,000**	**5,000**	**20,000**	**380,500**	**12,500**	**0**	**50,000**	**0**	**241,000**	**19,500**	**0**	**0**	**0**	**15,000**	**13,500**	**0**	

Corporate
2015 Capital Budget and Forecast

Contributions	Capital Cfwd-2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015 Projects Levy	Gas Tax	Aggregate	In Lieu of Parkland	Working Reserve	DC Reserve	Other (grants)	Comments
Corporate Office Repairs/ Restoration	-	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	-	-	-	-	-	-	-	
Corporate Accessibility	-	5,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	5,000	-	-	-	-	-	-	See Note A
Corporate IT Software	-	5,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	5,000	-	-	-	-	-	-	
Corporate IT Hardware	-	2,500	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	2,500	-	-	-	-	-	-	
Administration Studies Reserve Fund	Monies received as development charges as set out in the Development Charges Act, 1997																		
Grand Total Contributions	**0**	**12,500**	**75,000**	**75,000**	**75,000**	**75,000**	**75,000**	**75,000**	**75,000**	**75,000**	**75,000**	**12,500**	**0**	**0**	**0**	**0**	**0**	**0**	

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.

Finance
2015 Capital Budget and Forecast

												2015 Projects							
Capital Project	**Capital Cfwd - 2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**Levy**	**Gas Tax**	**Aggregate**	**In Lieu of Parkland**	**Working Reserve**	**DC Reserve**	**Other (grants)**	**Comments**
Amendment to the 2014 DC Study	-	7,140	-	-	-	-	-	-	-	-	-	714	-	-	-	-	6,426	-	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).
Web-Based Time Recording for Employees of Township used Advanced Tracker Software	-	-	7,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Currently there are various methods for Finance receiving hours of work from the departments. Manual timesheets are approved by the manager and are provided to Finance for weekly payroll administration for part-time and casual employees. A spreadsheet is provided to Finance on a weekly basis from the Director of Public Works and Parks on the number of overtime hours to be paid out for hourly employees. A spreadsheet is provided to Finance from the Fire Chief on a monthly basis with the number of hours worked by Fire personnel. Advanced Tracker is a web-based software which automates the payroll process by automatically updating employee time approved by managers directly into Easypay which is the Township's Payroll administration software. Using this software would allow for consistency in administering payroll to all employees of the Township. For full-time employees, this software is beneficial for tracking vacation, sick time, lieu-time, etc.). This software also allows employees to enter their individual time and have it approved by the manager prior to being sent to Finance for salary and wage payouts.
Grand Total Capital	**-**	**7,140**	**7,500**	**-**	**-**	**17,113**	**-**	**-**	**-**	**-**	**-**	**714**	**-**	**-**	**-**	**-**	**6,426**	**-**	

Building
2015 Capital Budget and Forecast

Capital Project	Capity Cfwd-2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015 Projects: Levy	Gas Tax	Aggregate	In Lieu of Parkland	Working Reserve	DC Reserve	Other (grants)	Comments
Vehicle - Ford Escape Replacement	-	22,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16,200	-	5,800	See Capital Budget Sheet
Vehicle - for CBO Official Replacement	-	-	-	-	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2013 Chevrolet Silverado to be replaced in 2018 as there is a 5 yr lifecycle.
Grand Total Capital	**-**	**22,000**	**-**	**-**	**30,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**16,200**	**-**	**5,800**	

Contributions	Capity Cfwd-2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015 Projects: Tax	Gas Tax	Aggregate	In Lieu of Parkland	Working Reserve	DC Reserve	Other (grants)	Comments
Building Surplus Reserve Fund	Under the Building Code Act, 1992, The total amount of the fees must not exceed the anticipated reasonable costs of the principal authority to administer and enforce this Act in its area of jurisdiction. 2002, c. 9, s. 11 (2).																		

Planning and Development
2015 Capital Budget and Forecast

												2015 Projects							
Capital Project	**Capity Cfwd-2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**Levy**	**Gas Tax**	**Aggregate**	**In Lieu of Parkland**	**Working Reserve**	**DC Reserve**	**Other (grants)**	**Comments**
Community Improvement Plan	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	This project was approved in the 2014 Capital Budget as the "Business Retention & Expansion Plan - Implementation". In Report PD-2014-007 - CIP First Steps, Council authorized staff to proceed with issuing a Request for Proposal to retain a consultant to develop a Community Improvement Plan. Township staff have submitted grant funding applications to the County of Wellington's BR+E Municipal Implementation Fund ($12.5K) and the Rural Economic Development Program with the Ministry of Rural Affairs ($15K). The results of these funding applications have been successful. The Township issued an RFP in late 2014 for this project.
Municipal Servicing Standards	-	25,000	-	-	-	-	-	-	-	-	-	25,000	-	-	-	-	-	-	Costs for the review and update of Township's Municipal Servicing Standards from Harden Environmental, GM BluePlan, and County Planner.
Zoning By-law Review	-	-	-	-	119,068	-	-	-	-	-	-	-	-	-	-	-	-	-	The 2014 DC Study includes a Zoning By-law Review in 2018 with a gross capital cost estimate of $110,000 ($119,068 recorded in 2018 is adjusted for inflation) and approx. 45% recoverable with DC's (p. 5-2).
Grand Total Capital	**25,000**	**25,000**	**0**	**0**	**119,068**	**0**	**0**	**0**	**0**	**0**	**0**	**25,000**	**0**	**0**	**0**	**0**	**0**	**0**	

Public Works
2015 Capital Budget and Forecast

												2015 Projects							
Capital Project	**Capital Cfwd - 2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**Levy**	**Gas Tax**	**Aggreg.**	**In Lieu of Parkland**	**Working Reserve**	**DC**	**Grant**	**Comments**
Traffic Calming - Streetscaping Morriston	52,846	37,500	30,000	-	-	-	-	-	-	-	-	31,650	-	-	-	-	5,850	-	$15k budgeted in 2013 Capital Budget for the design of this project. $4,986 spent in 2013 for design fees. $37,500 approved in 2014 Capital Budget. Based on discussions with MacKinnon & Associates, the current estimated construction cost is roughly $75,000. Maintenace 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. 15.6% DC recoverable (p. 5-6).
Gore Rd-2017	2,731	100,000	-	-	-	-	-	-	-	-	-	41,522	-	-	-	-	15,600	42,878	See Capital Budget Sheet
Gore Rd-2018	6,672	100,000	-	-	-	-	-	-	-	-	-	84,400	-	-	-	-	15,600	-	See Capital Budget Sheet
Gore Rd	-	300,600	-	-	-	-	-	-	-	-	-	-	253,706	-	-	-	46,894	-	See Capital Budget Sheet
Morriston	-	250,000	-	-	-	-	-	-	-	-	-	211,000	-	-	-	-	39,000	-	See Capital Budget Sheet
Truck- Director	-	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	-	See Capital Budget Sheet
Leslie Rd-2014	1,861	111,000	-	-	-	-	-	-	-	-	-	93,684	-	-	-		17,316	-	See Capital Budget Sheet
Brush Chipper	-	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8,000	32,000	-	See Capital Budget Sheet
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)
Sideroad 10N	-	-	-	-	-	31,000	-	-	-	-	-	-	-	-	-	-	-	-	Asset Number 99A amounting to repaving of 0.2 kms of roadway as identified in Appendix B - 2014 Expenditure Forecast of the Asset Management Plan dated December 2013. DC recoverable (p.5-6)
Calfass Rd	-	20,000	300,000	-	-	-	-	-	-	-	-	-	-	-	-	16,880	3,120	-	See Capital Budget Sheet
Victoria Rd	-	25,000	225,000	490,600	-	-	-	-	-	-	-	-	-	-	-	21,100	3,900	-	See Capital Budget Sheet
Subtotal	**64,110**	**1,019,100**	**555,000**	**490,600**	**0**	**176,000**	**0**	**0**	**0**	**0**	**0**	**462,256**	**253,706**	**0**	**0**	**45,980**	**214,280**	**42,878**	

Public Works
2015 Capital Budget and Forecast

Capital Project	Capital Cfwd - 2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015 Projects Levy	Gas Tax	Aggregate	In Lieu of Parkland	Working Reserve	DC Reserve	Other (grants)	Comments
Plow Truck	123,654	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	truck to be in PW yard in January 2015.
Watson Rd-Maltby to #34	-	20,000	300,000	-	-	-	-	-	-	-	-	16,880	-	-	-	-	3,120	-	See Capital Budget Sheet
Leslie Rd-Victoria Rd. to Hwy 6	-	-	241,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	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. 15.6% DC recoverable
Aberfoyle Sidewalks	-	-	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	County re-constructing Brock Rd in 2016, sidewalk replacement to be part of this contract.
Ellis Rd-2010	-	-	15,000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Structure #2010 identified for replacement in Appendix B - 2018 Expenditure Forecast of the Asset Management Plan dated December 2013. Engineering to commence in 2016. 15.6% DC recoverable (p.5-6)
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)
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 Asset Management Plan 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.
Pickup truck-Staff	-	-	-	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	This is a 2012 pick-up truck with a 5 yr lifecycle.
Subtotal	**123,654**	**20,000**	**656,600**	**636,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**16,880**	**0**	**0**	**0**	**0**	**3,120**	**0**	

Public Works
2015 Capital Budget and Forecast

Capital Project	Capital Cfwd-2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015 Projects							Comments
												Levy	Gas Tax	Aggregate	In Lieu of Parkland	Working Reserve	DC Reserve	Other (grants)	
Little's Bridge	-	-	-	20,000	195,000	-	-	-	-	-	-	-	-	-	-	-	-	-	Asset Number 1003 as identified in Appendix B - 2016 Expenditure Forecast of the Asset Management Plan 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.
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 Asset Management Plan dated December 2013. 15.6% DC recoverable (p.5-6).
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 Asset Management Plan dated December 2013. 15.6% DC recoverable (p.5-6).
Watson Rd- Leslie Rd to 4057 Watson Rd	-	-	-	-	127,400	-	-	-	-	-	-	-	-	-	-	-	-	-	Asset Number 133 amounting to repaving of 1 km 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).
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.
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.
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.
Tandem Dump Truck- 304	-	-	-	-	-	250,000	-	-	-	-	-	-	-	-	-	-	-	-	2011 single axle dump truck with a 8 year replacement cycle. Replace with a tandem axle dump truck.
Subtotal	**0**	**0**	**0**	**20,000**	**1,335,800**	**769,300**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	

Public Works
2015 Capital Budget and Forecast

												2015 Projects							
Capital Project	**Capital Cfwd-2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**Levy**	**Gas Tax**	**Aggregate**	**In Lieu of Parkland**	**Working Reserve**	**DC Reserve**	**Other (grants)**	**Comments**
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.
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.
Gilmour Rd- 2009	-	-	-	-	-		100,000		500,000	-	-	-	-	-	-	-	-	-	Engineering for this project was conducted in 2014 to determine the work and approximate cost for this project. This is 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).
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.
Tandem Dump Truck- 302	-	-	-	-	-	-	250,000	-	-	-	-	-	-	-	-	-	-	-	This is a 2012 truck with a 8 yr replacement cycle.
Pickup Truck- Director	-	-	-	-	-	-	35,000	-	-	-	-	-	-	-	-	-	-	-	This is a 2015 truck with a 5 yr lifecycle.
Traffic Count Study	-	-	-	-	-	-	-	28,800	-	-	-	-	-	-	-	-	-	-	The 2014 DC Study includes a Traffic Count Study in 2021 with a gross capital cost estimate of $25,000 ($28,800 recorded in 2021 is adjusted for inflation) and approx. 60% recoverable with DC's (p. 5-2).
Subtotal	**0**	**0**	**0**	**0**	**0**	**331,400**	**685,000**	**28,800**	**500,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	

Capital Project	Capital Cfwd-2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015 Projects: Levy	Gas Tax	Aggregate	In Lieu of Parkland	Working Reserve	DC Reserve	Other (grants)	Comments
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.
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 Asset Management Plan dated December 2013. 15.6% DC recoverable (p.5-6).
Grader- 501	-	-	-	-	-	-	-	-	350,000	-	-	-	-	-	-	-	-	-	This is a 1999 grader with a 20 yr lifecycle.
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	-	-	-	-	-	-	-	-	This is a 2 km paving project. 1 km of this road will require the installation of geo-fabric to control road movement due to swamp conditions
Subtotal	**0**	**0**	**0**	**0**	**0**	**0**	**450,000**	**1,160,000**	**615,000**	**705,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	

Capital Project	Cfwd-2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015 Projects Levy	Gas Tax	Aggregate	In Lieu of Parkland	Working Reserve	DC	Other	Comments
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.
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 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).
Subtotal	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**448,900**	**1,220,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
Grand Total	**187,764**	**1,039,100**	**1,211,600**	**1,146,600**	**1,335,800**	**1,276,700**	**1,135,000**	**1,188,800**	**1,115,000**	**1,153,900**	**1,220,000**	**479,136**	**253,706**	**0**	**0**	**45,980**	**217,400**	**42,878**	

Public Works
2015 Capital Budget and Forecast

												2015 Projects							
Contributions	**Capital Cfwd-2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**Levy**	**Gas Tax**	**Aggregate**	**In Lieu of Parkland**	**Working Reserve**	**DC Reserve**	**Other (grants)**	**Comments**
Public Works Replacement and Restoration of Aging Infrastructure Working Reserve	-	25,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	25,000	-	-	-	-	-	-	
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	-	50,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	50,000	-	-	-	-	-	-	
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	**0**	**75,000**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**75,000**	**0**	**0**	**0**	**0**	**0**	**0**	

Fire and Rescue Services
2015 Capital Budget and Forecast

												2015 Projects							
Capital Project	**Capital Cfwd-2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**Levy**	**Gas Tax**	**Aggregate**	**In Lieu of Parkland**	**Working Reserve**	**DC**	**Other (grants)**	**Comments**
Radio Comm. Interface	16,290	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Parking Lot	-	25,000	-	-	-	-	-	-	-	-	-	25,000	-	-	-	-	-	-	See Capital Budget Sheet
Pluggie the Fire Plug	-	-	-	-	7,300	-	-	-	-	-	-	-	-	-	-	-	-	-	This product will be used in the Township and shared throughout the County. Pluggie the Fire Plug is a robot educational tool for teaching fire safety. Pluggie will be used in school classrooms, station tours, market, fall fair, open house, etc.
Pump 31 Body Work and Paint Job	-	-	-	-	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	The 2005 Pump 31 rear body paint is pealing 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.
Office Furniture	-	5,500	-	-	-	-	-	-	-	-	-	5,500	-	-	-	-	-	-	See Capital Budget Sheet
Satellite Station Building	-	-	-	921,060	-	-	-	-	-	-	-	-	-	-	-	-	-	-	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 2015 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, and protective equipment for 4 firefighters. ***these capital requests will be evaluated through the Master Fire Plan Process**
Satellite Station Equipment	-	-	-	50,082	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Defibrillators	-	-	-	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2012 Defribillators - the recommended lifecycle is 5 years as per manufacturer's recommendation. There are 3 defribillators that will be replaced.
Master Fire Plan	33,969	-	-	-	-	-	-	-	-	51,550	-	-	-	-	-	-	-	-	Project approved in 2014 Capital Budget to be carried forward to 2015. The 2014 DC Study includes a Master Fire Plan in 2023 with a gross capital cost estimate of $44,000 ($51,550 recorded in 2023 is adjusted for inflation) and approx. 60% recoverable with DC's (p. 5-2).
Subtotal	**50,259**	**30,500**	**0**	**986,142**	**22,300**	**0**	**0**	**0**	**0**	**51,550**	**0**	**30,500**	**0**	**0**	**0**	**0**	**0**	**0**	

Fire and Rescue Services
2015 Capital Budget and Forecast

												2015 Projects							
Capital Project	**Capital Cfwd-2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**Levy**	**Gas Tax**	**Aggregate**	**In Lieu of Parkland**	**Working Reserve**	**DC Reserve**	**Other (grants)**	**Comments**
* Aerial 33 Truck (2016) * Pickup Truck (2016) * Rescue 35 Truck (2020) ***these capital requests will be evaluated through the Master Fire Plan Process to determine the most efficient and cost effective method of utilizing Township Fire fleet.**	-	-	715,000	-	-	-	360,000	-	-	-	-	-	-	-	-	-	-	-	* Aerial 33 truck purchased in 1990 has a 25 yr. lifecycle and is to be replaced in 2016. New truck will be bigger than the current truck, therefore, a portion of the replaced truck funded through DC's. Currently, the truck's ladder height is 50 ft but to increase to a min. of 75 ft. The water tank is 400 gallons but to increase to 500 gallons. The crew cab will be larger in size. * 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. * 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. This provision will be adjusted in the 2015 Amendment to the DC Study based on results of Master Fire Plan.
	-	-	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Subtotal	**0**	**0**	**745,000**	**0**	**0**	**0**	**360,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
Grand Total Capital	**50,259**	**30,500**	**745,000**	**986,142**	**22,300**	**0**	**360,000**	**0**	**0**	**51,550**	**0**	**30,500**	**0**	**0**	**0**	**0**	**0**	**0**	

Fire and Rescue Services
2015 Capital Budget and Forecast

Contributions	Capital Cfwd-2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015 Projects: Levy	Gas Tax	Aggregate	In Lieu of Parkland	Working Reserve	DC Reserve	Other (grants)
Vehicle Replacement Working Reserve	-	50,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	50,000	715,000 Aerial Truck 33 in 2016 - 25 year replacement plan 30,000 Pickup Truck in 2016 - 10 year replacement life 360,000 Rescue 35 in 2020 - 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	-	5,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	5,000						
Fire Services Reserve Fund	Monies received as development charges as set out in the Development Charges Act, 1997																	
Grand Total Contributions	**0**	**55,000**	**120,000**	**120,000**	**120,000**	**120,000**	**120,000**	**120,000**	**120,000**	**120,000**	**120,000**	**55,000**	**0**	**0**	**0**	**0**	**0**	**0**

Parks
2015 Capital Budget and Forecast

												2015 Projects							
Capital Project	**Capital Cfwd-2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**Levy**	**Gas Tax**	**Aggregate**	**In Lieu of Parkland**	**Working Reserve**	**DC Reserve**	**Other (grants)**	**Comments**
Parkland Trail Development ***will be evaluated through the Recreation and Parks Master Plan**	-	37,800	-	-	-	-	-	-	-	-	-	3,780	-	-	-	-	34,020	-	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).
Fencing of Badenoch Soccer Field ***will be evaluated through the Recreation and Parks Master Plan**	-	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000	-	-	Partial fencing currently exists, full fencing would eliminate the yearly field damage by vehicles we currently are experiencing. Costs to repair and delay in field use.
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
Replace Light Standards - Old Morriston *** will be evaluated through the Recreation and Parks Master Plan**	-	-	25,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	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.
Playground area at PCC ***will be evaluated through the Recreation and Parks Master Plan**	-	-	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	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.
Subtotal	**0**	**62,800**	**80,000**	**25,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**3,780**	**0**	**0**	**0**	**25,000**	**34,020**	**0**	

Parks
2015 Capital Budget and Forecast

Capital Project	Capital Cfwd-2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015 Projects: Levy	Gas Tax	Aggregate	In Lieu of Parkland	Working Reserve	DC Reserve	Other (grants)	Comments
Lighting & Poles at Puslinch Community Centre Ball Diamond ***will be evaluated through the Recreation and Parks Master Plan**	-	-	-	200,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Poles and fixtures were put up in 1967.
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).
Subtotal	**0**	**0**	**0**	**200,000**	**300,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
Grand Total Capital	**0**	**62,800**	**80,000**	**225,000**	**300,000**	**0**	**0**	**0**	**0**	**0**	**0**	**3,780**	**0**	**0**	**0**	**25,000**	**34,020**	**0**	

Parks
2015 Capital Budget and Forecast

												2015 Projects							
Contributions	**Capital Cfwd-2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**Levy**	**Gas Tax**	**Aggregate**	**In Lieu of Parkland**	**Working Reserve**	**DC Reserve**	**Other (grants)**	**Comments**
Parks Infrastructure Enhancement Working Reserve	-	25,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	25,000	-	-	-	-	-	-	These are contributions for items such as development of PCC Lands and Lighting & Poles at PCC Ball Diamond which were all included in the 2013 Capital Forecast. The development of a new soccer pitch costs approximately 500K.
Parks Equipment Replacement	-	5,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	5,000	-	-	-	-	-	-	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**	**30,000**	**60,000**	**60,000**	**60,000**	**60,000**	**60,000**	**60,000**	**60,000**	**60,000**	**60,000**	**30,000**	**0**	**0**	**0**	**0**	**0**	**0**	

Optimist Recreation Centre
2015 Capital Budget and Forecast

Schedule B

Capital Project	Capital Cfwd-2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015 Projects								Comments
												Levy	Gas Tax	Aggregate	In Lieu of Parkland	Working Reserve	DC Reserve	Other (grants)	
Olympia Ice Resurfacer	-	80,000	-	-	-	-	-	-	-	-	-	-	-	-	80,000	-	-	-	See Capital Budget Sheet
Floor Scrubber	-	-	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	The current floor scrubber is a used model. This is for the cleaning of the concrete pad of the rink.
Grand Total Capital	**0**	**80,000**	**8,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**80,000**	**0**	**0**	**0**	

Optimist Recreation Centre
2015 Capital Budget and Forecast

Contribution	Capital Cfwd-2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015 Projects							Comments
												Levy	Gas Tax	Aggregate	In Lieu of Parkland	Working Reserve	DC Reserve	Other (grants)	
Equipment Replacement Working Reserve	-	5,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	5,000	-	-	-	-	-	-	
Facility Improvement Working Reserve	-	10,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	10,000	-	-	-	-	-	-	
Grand Total Contributions	**0**	**15,000**	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**	**15,000**	**0**	**0**	**0**	**0**	**0**	**0**	

Puslinch Community Centre
2015 Capital Budget and Forecast

Schedule B

Capital Project	Capital Cfwd-2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015 Projects: Levy	Gas Tax	Aggregate	In Lieu of Parkland	Working Reserve	DC	Grants	Comments
Cabinets - Alf Hales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Recreation and Parks Master Plan	16,538	-	-	-	-	-	-	-	-	60,000	-	-	-	-	-	-	-	-	This project is expected to be completed in January 2015. 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).
Retractable Screen & Projection Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Hall Lighting	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Localized Wall Repairs	-	5,000	-	-	-	-	-	-	-	-	-	-	-	-	5,000	-	-	-	See Capital Budget Sheet.
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 Commercial Hot Water Tank	-	5,000	-	-	-	-	-	-	-	-	-	5,000	-	-	-	-	-	-	See Capital Budget Sheet.
Furnace, Cooling Fan Coil, and Condenser Unit - Alf Hales and Main Hall	-	30,000	-	-	-	-	-	-	-	-	-	1,850	-	-	-	28,150	-	-	See Capital Budget Sheet.
Power Distribution Equipment (including feeders and main disconnect switch)	-	-	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Building Condition Assessment report indicates replacement in 2 to 7 years (p. 1-11 of 1-17).
Panels with select branch circuiting	-	-	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Building Condition Assessment report indicates replacement in 2 to 7 years (p. 1-11 of 1-17).
Subtotal	**21,538**	**40,000**	**26,000**	**0**	**0**	**0**	**5,000**	**0**	**0**	**60,000**	**0**	**6,850**	**0**	**0**	**5,000**	**28,150**	**0**	**0**	

It is recommended that these Capital Carryforward items from 2013 (Cabinets) and 2014 (Retractable Screen & Projection Equipment) which were tax base funded be used to fund the building maintenance requirements as identified in the 2015 Capital Budget column above and the Building Condition Assessment Report for the Puslinch Community Centre.

Puslinch Community Centre

2015 Capital Budget and Forecast

Capital Project	Capital Cfwd-2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015 Projects: Levy	Gas Tax	Aggregate	In Lieu of Parkland	Working Reserve	DC Reserve	Other (grants)	Comments
Fridge Replacement	-	-	-	-	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	This is an estimate for the cost for a 48" refridgerator.
Kitchen Renovation	-	-	-	-	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	This is an estimate for the costs of new cabinets, flooring, bar door, bar counter, and kitchen washroom. The kitchen was built in 1983. 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 required on or before January 1, 2025. The Conservation Energy Demand Management Plan indicates the replacement of toilet and aerator in washroom off kitchen with water saving devices (Section 10).
Exterior Hall Lighting	-	-	-	-	-	5,000	-	-	-	-	-	-	-	-	-	-	-	-	Building Condition Assessment 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). Energy Conservation and Demand Management Plan indicates the upgrading of exterior wall packs from HID to LED technology (Section 10).
Replacement of Metal Roofing Panels	-	-	-	-	-	-	100,000	-	-	-	-	-	-	-	-	-	-	-	Building Condition Assessment 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).
Subtotal	**0**	**0**	**0**	**0**	**115,000**	**5,000**	**100,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	

Puslinch Community Centre
2015 Capital Budget and Forecast

Capital Project	Capital Cfwd-2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015 Projects: Levy	Gas Tax	Aggregate	In Lieu of Parkland	Working Reserve	DC Reserve	Other (grants)	Comments
Rebalancing of HVAC system	-	-	-	-	-	-	-	-	-	-	5,000	-	-	-	-	-	-	-	Building Condition Assessment report indicates rebalancing of HVAC system every 10 years (p. 1-10 of 1-17).
Replacement of UV Pure Water Treatment System	-	-	-	-	-	-	-	-	-	-	7,500	-	-	-	-	-	-	-	Building Condition Assessment 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	-	-	-	-	-	-	-	Building Condition Assessment 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).
Subtotal	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**17,500**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
Grand Total Capital	**21,538**	**40,000**	**26,000**	**0**	**115,000**	**5,000**	**105,000**	**0**	**0**	**60,000**	**17,500**	**6,850**	**0**	**0**	**5,000**	**28,150**	**0**	**0**	

Contributions	Capital Cfwd-2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Tax	Gas Tax	Aggregate	In Lieu of Parkland	Working Reserve	DC Reserve	Other (grants)	Comments
Equipment Replacement Working Reserve	0	5,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	5,000	-	-	-	-	-	-	
Facility Improvement Working Reserve	0	10,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	10,000	-	-	-	-	-	-	
Grand Total Contributions	**0**	**15,000**	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**	**30,000**	**15,000**	**0**	**0**	**0**	**0**	**0**	**0**	

Badenoch Community Centre
2015 Capital Budget and Forecast

Schedule B

Capital Project	Capital Cfwd-2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015 Projects Levy	Gas Tax	Aggregate	In Lieu of Parkland	Working Reserve	DC Reserve	Other (grants)	Comments
Localized Wall Repairs	-	-	-	-	-	15,000	-	-	-	-	-	-	-	-	-	-	-	-	Building Condition Assessment 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).
Brock Elite Air Oil Fired Warm Air Furnace	-	-	-	-	-	7,500	-	-	-	-	-	-	-	-	-	-	-	-	The Building Condition Assessment report indicates that the furnace was installed in 2003 and will reach its estimated life expectancy in 2018 (p. 2-9 of 2-16).
Exterior Wall Rehab Program	-	-	-	-	-	40,000	-	-	-	-	-	-	-	-	-	-	-	-	The Building Condition Assessment 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).
Window and Door Replacement Program	-	-	-	-	-	40,000	-	-	-	-	-	-	-	-	-	-	-	-	The Building Condition Assessment 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 amount needed to complete this work requires further investigation by staff.
Replacement of Power Distribution Equipment	-	-	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-	Building Condition Assessment 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).
Replacement of UV Pure Water Treatment	-	-	-	-	-	-	-	-	-	-	7,500	-	-	-	-	-	-	-	Building Condition Assessment report indicates that the water treatment equipment is anticipated for replacement in the next 10 years (p. 2-9 of 2-16).
Subtotal	**0**	**0**	**0**	**0**	**0**	**112,500**	**0**	**0**	**0**	**0**	**7,500**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	

Badenoch Community Centre
2015 Capital Budget and Forecast

Capital Project	Capital Cfwd-2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015 Projects: Levy	Gas Tax	Aggregate	In Lieu of Parkland	Working Reserve	DC Reserve	Other (grants)	Comments
Replace Interior and Exterior Light Fixtures	-	-	-	-	-	-	-	-	-	-	6,000	-	-	-	-	-	-	-	Building Condition Assessment 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 efficency 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.
Interior Wall or Drywall Plastering	-	-	7,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Cracking of existing plaster walls in the main hall.
Subtotal	**0**	**0**	**7,500**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**6,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
Grand Total Capital	**0**	**0**	**7,500**	**0**	**0**	**112,500**	**0**	**0**	**0**	**0**	**13,500**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	

Equipment Replacement Schedules (in 000's)

Description	Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Fire and Rescue Services																					
Pump 32	2012																		331		
Aerial 33	1991		715																		
Rescue 35	2000						360														
Pump 31	2005											490									
Tanker 38	2007													360							
Tanker 39	2010																360				
Public Works																					
Tandem Dump	2013-301							250								250					
Tandem Dump	2012-302						250								250						
Plow truck-303 single axle	2015-303									225							225				
Single Axle Dump	2011-304					250								250							
1.5 ton dump truck	2008-305				75										75						
Pickup truck - Director	2011-04		35					35					35								
Pickup truck - Staff	2012-05			35					35					35					35		
Backhoe	2008-06				100										100						
Grader	2000-502										350										
Grader	1999-501								350												
Building																					
Ford Escape	2010	22										20									
Pickup truck for CBO	2013				30					30					30					30	
Optimist Recreation Centre																					
Olympia Ice Machine	1977	80																			
Floor Scrubber	Not Known		8										8								
Parks																					
Lawn Tractor	2005		30										30								
	Total	**102**	**788**	**35**	**205**	**250**	**610**	**285**	**385**	**255**	**350**	**510**	**73**	**645**	**455**	**250**	**585**	**0**	**366**	**30**	**0**

2013, 2014, and 2015 Capital Budget and Forecast Totals

2013 Five Year Plan					
Department	**2013**	**2014**	**2015**	**2016**	**2017**
Administration	63,000	120,000	0	0	0
Finance	0	0	0	0	0
Building	38,600	100,000	20,000	0	0
Public Works	1,159,000	1,452,200	1,279,800	1,198,100	1,037,000
Parks	0	100,000	170,000	145,000	95,000
ORC	60,000	10,000	10,000	10,000	10,000
PCC	305,000	60,000	25,000	25,000	45,000
Fire & Rescue	137,000	175,000	125,000	100,000	115,000
Total	**1,762,600**	**2,017,200**	**1,629,800**	**1,478,100**	**1,302,000**
Change from previous year		**254,600**	**-387,400**	**-151,700**	**-176,100**

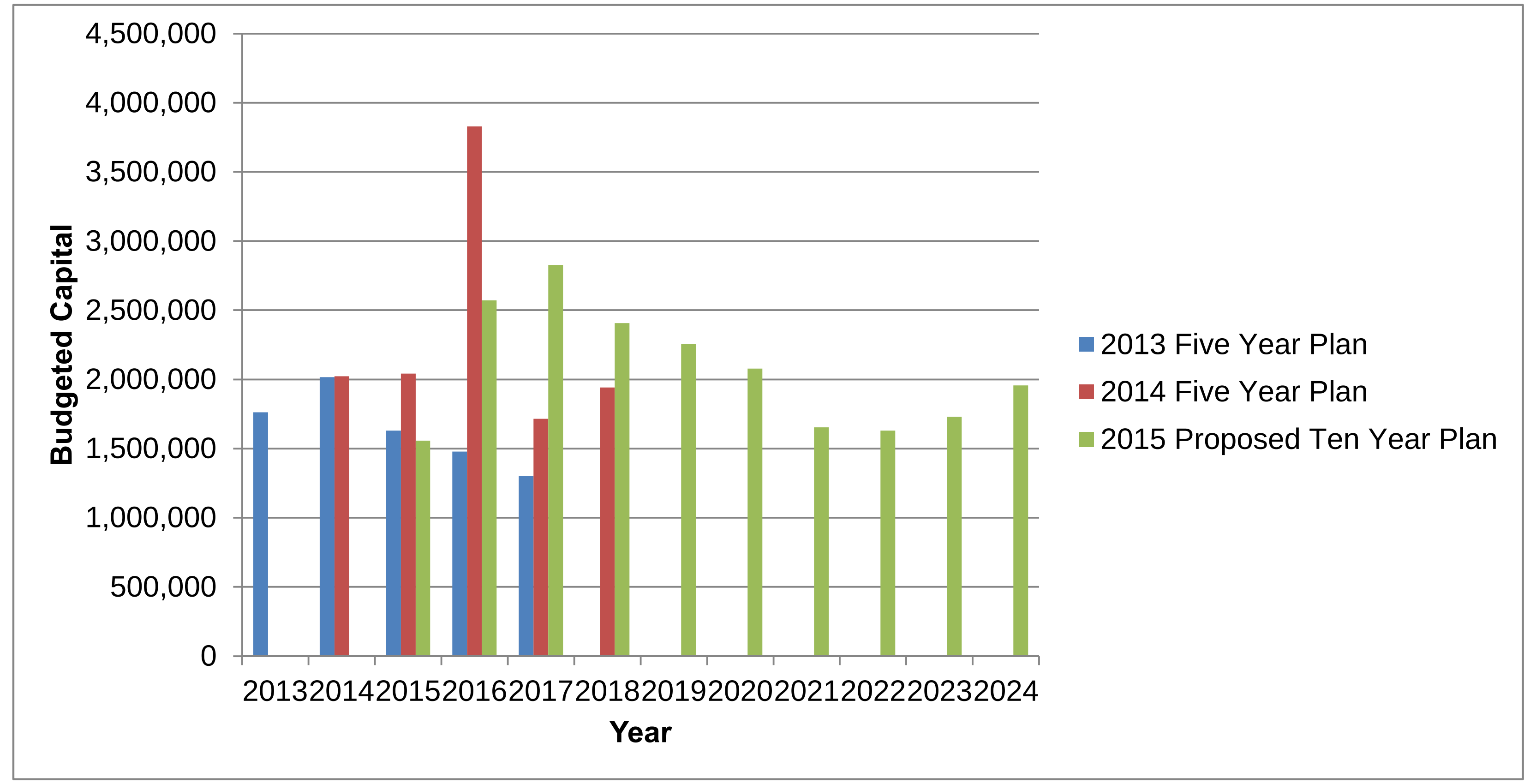
5 year total	**8,189,700**
yearly average	**1,637,940**

2014 Five Year Plan						
Department	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
Administration		156,450	90,000	390,000	25,000	45,000
Finance		16,000	0	0	0	0
Building		0	20,000	0	0	35,000
Public Works		1,362,752	1,369,900	1,369,600	1,160,400	1,155,700
Parks		94,600	197,000	215,000	335,000	360,000
ORC		98,100	110,000	38,000	30,000	30,000
PCC		135,450	80,000	30,000	30,000	195,000
Fire & Rescue		160,246	175,000	1,787,100	135,000	120,000
Total		**2,023,598**	**2,041,900**	**3,829,700**	**1,715,400**	**1,940,700**
Change from previous year		**260,998**	**18,302**	**1,787,800**	**-2,114,300**	**225,300**

5 year total	**11,551,298**
yearly average	**2,310,260**

2015 Proposed Ten Year Plan												
Department	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**
Corporate			60,500	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			1,114,100	1,361,600	1,296,600	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	1,106,142	142,300	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			95,000	38,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
PCC			55,000	56,000	30,000	145,000	35,000	135,000	30,000	30,000	90,000	47,500
Badenoch			0	7,500	0	0	112,500	0	0	0	0	13,500
Total			**1,557,040**	**2,570,600**	**2,827,742**	**2,407,168**	**2,256,813**	**2,077,500**	**1,653,800**	**1,630,000**	**1,730,450**	**1,957,000**
Change from previous year			**-466,558**	**1,013,560**	**257,142**	**-420,574**	**-150,355**	**-179,313**	**-423,700**	**-23,800**	**100,450**	**226,550**

10 year total	**20,668,113**
yearly average	**2,066,811**



2013 Approved Capital Program

Department	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
Administration ï Reserves	0	0	0	0	0	0	0	0
Buildingï Capital	38,600	0	0	0	0	38,600	0	0
Finance ï Capital	0	0	0	0	0	0	0	0
Public Works ï Capital	1,109,000	667,815	441,185	0	0	0	0	0
Public Works ï Reserves	50,000	50,000	0	0	0	0	0	0
Parksï Capital	0	0	0	0	0	0	0	0
Parks ï Reserves	0	0	0	0	0	0	0	0
ORC ï Capital	60,000	60,000	0	0	0	0	0	0
ORC- Reserves	0	0	0	0	0	0	0	0
PCC ï Capital	305,000	15,000	0	0	175,000	0	0	115,000
PCC - Reserves	0	0	0	0	0	0	0	0
Fire & Rescue - Capital	87,000	72,000	0	0	0	15,000	0	0
Fire & Rescue ï Reserves	50,000	50,000	0	0	0	0	0	0
Total	**1,762,600**	**914,815**	**441,185**	**0**	**175,000**	**116,600**	**0**	**115,000**

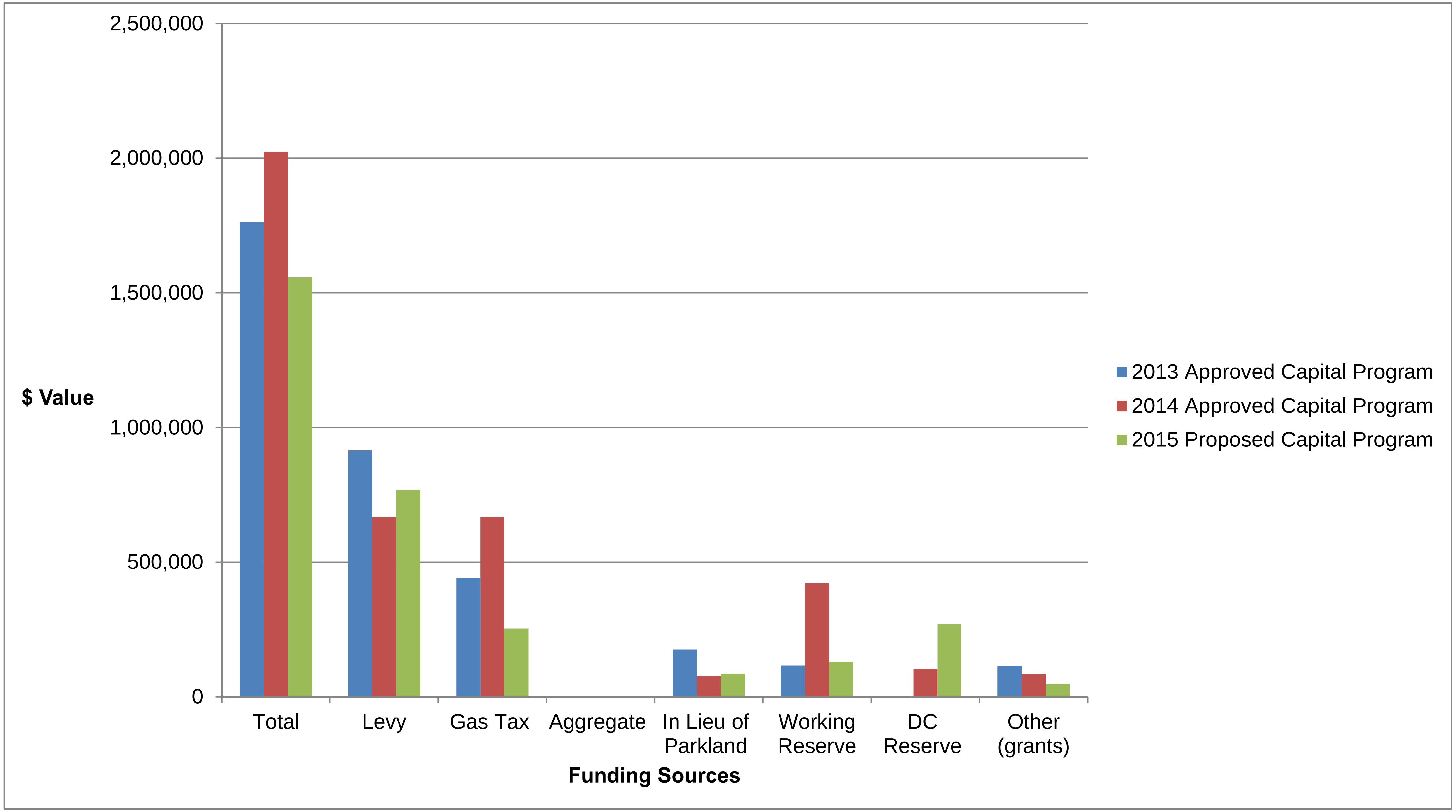
2014 Approved Capital Program

Department	Total	Levy	Gas Tax	Aggregate	In Lieu of Parkland	Working Reserve	DC Reserve	Other (grants)
Administration - Capital	130,200	29,480	0	0	0	41,970	0	58,750
Administration ï Reserves	26,250	26,250	0	0	0	0	0	0
Buildingï Capital	0	0	0	0	0	0	0	0
Finance ï Capital	16,000	4,960	0	0	0	0	11,040	0
Public Works ï Capital	1,265,252	227,500	667,572	0	0	336,300	33,880	0
Public Works ï Reserves	97,500	97,500	0	0	0	0	0	0
Parksï Capital	23,100	0	0	0	0	0	0	23,100
Parks ï Reserves	71,500	71,500	0	0	0	0	0	0
ORC ï Capital	78,600	9,600	0	0	39,801	29,199	0	0
ORC- Reserves	19,500	19,500	0	0	0	0	0	0
PCC ï Capital	115,950	28,150	0	0	37,800	10,000	37,500	2,500
PCC - Reserves	19,500	19,500	0	0	0	0	0	0
Fire & Rescue - Capital	65,996	39,800	0	0	0	5,000	21,196	0
Fire & Rescue ï Reserves	94,250	94,250	0	0	0	0	0	0
Total	**2,023,598**	**667,990**	**667,572**	**0**	**77,601**	**422,469**	**103,616**	**84,350**

2015 Proposed Capital Program

Department	Total	Levy	Gas Tax	Aggregate	In Lieu of Parkland	Working Reserve	DC Reserve	Other (grants)
Corporate - Capital	48,000	19,500	0	0	0	15,000	13,500	0
Corporate ï Reserves	12,500	12,500	0	0	0	0	0	0
Finance ï Capital	7,140	714	0	0	0	0	6,426	0
Buildingï Capital	22,000	0	0	0	0	16,200	0	5,800
Planning and Development - Capital	25,000	25,000	0	0	0	0	0	0
Public Works ï Capital	1,039,100	479,136	253,706	0	0	45,980	217,400	42,878
Public Works ï Reserves	75,000	75,000	0	0	0	0	0	0
Fire & Rescue - Capital	30,500	30,500	0	0	0	0	0	0
Fire & Rescue ï Reserves	55,000	55,000	0	0	0	0	0	0
Parksï Capital	62,800	3,780	0	0	0	25,000	34,020	0
Parks ï Reserves	30,000	30,000	0	0	0	0	0	0
ORC ï Capital	80,000	0	0	0	80,000	0	0	0
ORC- Reserves	15,000	15,000	0	0	0	0	0	0
PCC ï Capital	40,000	6,850	0	0	5,000	28,150	0	0
PCC - Reserves	15,000	15,000	0	0	0	0	0	0
Badenoch - Capital	0	0	0	0	0	0	0	0
Total	**1,557,040**	**767,980**	**253,706**	**0**	**85,000**	**130,330**	**271,346**	**48,678**

2013 and 2014 Approved Capital Budget and 2015 Proposed Capital Budget Funding Comparisons



Schedule B to Report FIN-2015-02

TOWNSHIP OF PUSLINCH
2015 CAPITAL BUDGET

Department **Corporate**

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

Project Title - Community Based Strategic Plan
Project Type - Plan

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

Faced with growing demands, aging infrastructure, competing interests and limited financial resources, municipalities are questioning where to focus their resources. Successful municipalities think strategically and engage their communities in defining future directions and priorities. In today's challenging environment, strategic planning is a valuable management tool.
• Developing a collective vision. In a time of growing demands and scarce resources, it is important to marshal the resources of a community behind a common vision. In this way, the collective investment in the community can be maximized.
• Establishing a framework for other plans and partnerships. The Community Strategic Plan will function as an "umbrella document". The Community Strategic Plan will be implemented by the Township through its own plans and policies, as well as through its work with community partners.
• Maximizing resources. As a management process, strategic planning provides a mechanism for deploying resources in an effective manner. Through the identification of a vision, objectives and strategies, the Township's community strategic planning process will allow the community to focus on key strategic issues and suggest actions to address them.

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

Township of Puslinch

4 - Project Description

See above

5 - Capital Funding for 2015 Expenditures

Tax Levy	16,500
Gas Tax Reserve Fund	
Aggregate Levy	
In Lieu of Parkland	
Working Reserve	

Additional information related to DC's

Project # and Description in DC: 7 - Community Based Strategic Plan (p. 5-2)

DC Reserve Fund Note A	13,500	Year in DC Study	2015
Rural Economic Development Program		% of DC Funding allowed in DC	45%
Total Funding	**30,000**	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 2015 capital spending by quarter for cash flow purposes

	2015					**Future Phases** Note B			
Project Components	**AN-MAR**	**APR- UN**	**UL-SEP**	**OCT-DEC**	**Total 2015**	**2016**	**2017**	**2018**	**2019**
Professional Services			30,000		30,000				
					-				
					-				
					-				
Total Cost	**-**	**-**	**30,000**	**-**	**30,000**	**-**	**-**	**-**	**-**

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

	2015	**Annualized**
Incremental Revenues		
Incremental Salary and Benefits		
Incremental Non-Salary Costs		
Total Incr. Exp./(Rev.)	**-**	**-**

# FT Staff	**# PT Staff**

TOWNSHIP OF PUSLINCH
2015 CAPITAL BUDGET

Department	**Corporate**

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

Project Title - Painting and Lighting of Outdoor Office Entrance
Project Type - Facility Improvement

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

To maintain upkeep and improve conditions at Municipal Office including minor upgrades to outdoor lighting.

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

Municipal Office

4 - Project Description

Removal of all wall hangings, removal and disposal of wood wall rails, stripping of wall paper, patch and caulk as required, sand entire wall surface, prime and paint entire wall surface. Install LED lighting to improve lighting in parking lot to address a matter identified in the workplace risk assessment.

5 - Capital Funding for 2015 Expenditures

Tax Levy	
Gas Tax Reserve Fund	
Aggregate Levy	
Corporate Office Repairs and Restoration Working Reserve	10,500
Building Surplus Reserve Fund	4,500
DC Reserve Fund Note A	
Rural Economic Development Program	
Total Funding	**15,000**

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 2015 capital spending by quarter for cash flow purposes

	2015					Future Phases Note B			
Project Components	**AN-MAR**	**APR- UN**	**UL-SEP**	**OCT-DEC**	**Total 2015**	**2016**	**2017**	**2018**	**2019**
Labour, materials, equipment			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

	2015	Annualized
Incremental Revenues		
Incremental Salary and Benefits		
Incremental Non-Salary Costs		
Total Incr. Exp./(Rev.)	-	-

# FT Staff	# PT Staff

TOWNSHIP OF PUSLINCH
2015 CAPITAL BUDGET

Department	**Finance**

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

Project Title - Amendment to the 2014 Development Charges (DC) Background Study
Project Type - Study

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

Amendments are required to the 2014 DC Background Study dated June 5, 2014 (including Addendum dated July 10, 2014) based on the results of the Master Fire Plan and Recreation and Parks Master Plan.

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

The 2014 DC Background Study includes provisions in Parks and Recreation Services for parkland development, playground, and trail development.
The 2014 DC Background Study also includes provisions in Fire Services for additional facility space and new vehicles.

4 - Project Description

Update DC Background Study for an amendment to the Township of Puslinch's DC By-Law No. 2014-054.

5 - Capital Funding for 2015 Expenditures

Tax Levy	714
Gas Tax Reserve Fund	
Aggregate Levy	
In Lieu of Parkland	
Working Reserve	
DC Reserve Fund Note A	6,426
Other (grants)	
Total Funding	**7,140**

Additional information related to DC's

Project # and Description in DC	4 - Amendment Development Charge Study (p. 5-2)
Year in DC Study	2015
% of DC Funding allowed in DC	90%
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 2015 capital spending by quarter for cash flow purposes

	2015					Future Phases Note B			
Project Components	**AN-MAR**	**APR- UN**	**UL-SEP**	**OCT-DEC**	**Total 2015**	**2016**	**2017**	**2018**	**2019**
Professional Services		7,140			7,140				
Professional Services - 2019 DC Study					-				17,113
					-				
					-				
Total Cost	**-**	**7,140**	**-**	**-**	**7,140**	**-**	**-**	**-**	**17,113**

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

	2015	Annualized
Incremental Revenues		
Incremental Salary and Benefits		
Incremental Non-Salary Costs		
Total Incr. Exp./(Rev.)	-	-

# FT Staff	# PT Staff

TOWNSHIP OF PUSLINCH
2015 CAPITAL BUDGET

Department | **Building Department**

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

Project Title - Replacement Vehicle
Project Type - Mid-size Pickup truck- Building Inspection/By-law Enforcement

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

Replace current vehicle used by the Building and Enforcement Inspector/Officer which has a 5 year replacement cycle. The vehicle lacks four wheel/all-wheel drive which is needed on some of the build sights and by-law enforcement locations in the Township as they can be located hundreds of metres off of the paved roads. The vehicle is used daily for frequent low kilometer usage and an increase to the replacement cycle of this vehicle to 10 years is recommended. The vehicle was originally purchased as a Demonstration Vehicle and would have a better black book trade value (approx. $5,800) when replaced in 2015 as opposed to holding onto the vehicle. The vehicle has a mechanical problem with the transmission which would require a high cost for replacement (engine light is on). The vehicle currently has 118,000 kms on it. The average weekly usage ranges between 192 kms and 305 kms for a weekly average of 250 kms (based on 18 weeks of usage across several months). This results in an annual usage of approximately 12,500 to 13,000 kms.

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

N/A

4 - Project Description

The 2010 Ford Escape due to be replaced is on a 5 year replacement cycle. Purchasing this new vehicle to replace the exisiting and increase the replacement cycle to have a 10 year cycle.

5 - Capital Funding for 2015 Expenditures

Tax Levy	
Gas Tax Reserve Fund	
Aggregate Levy	
In Lieu of Parkland	
Working Reserve	16,200
DC Reserve Fund Note A	
Trade in Value	5,800

Additional information related to DC's

Project # and Description in DC	
Year in DC Study	
% of DC Funding allowed in DC	

Total Funding	**22,000**	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 2015 capital spending by quarter for cash flow purposes

	2015					Future Phases Note B			
Project Components	**AN-MAR**	**APR- UN**	**UL-SEP**	**OCT-DEC**	**Total 2015**	**2016**	**2017**	**2018**	**2019**
Replacement Vehicle		22,000			22,000				
					-				
					-				
					-				
Total Cost	**-**	**22,000**	**-**	**-**	**22,000**	**-**	**-**	**-**	**-**

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

	2015	Annualized
Incremental Revenues		
Incremental Salary and Benefits		
Incremental Non-Salary Costs	1,000	
Total Incr. Exp./(Rev.)	**1,000**	**-**

# FT Staff	# PT Staff

Note: Incremental non-salary costs relate to fuel ($750) and general maintenance ($250). The introduction of this capital item will not result in an increase in any operating budget line item.

TOWNSHIP OF PUSLINCH
2015 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 - Updates to Township's Municipal Servicing Standards
Project Type - Standard

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

The Township's Municipal Servicing Standards were developed in 1999. Many of the guiding provincial standards have changed significantly throughout this time, resulting in the Township's standards being outdated.

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

N/A

4 - Project Description

Update Township's Municipal Servicing Standards from 1999. 50% Building Surplus Reserve Funded as these standards directly affect industrial and commercial development.

5 - Capital Funding for 2015 Expenditures

Tax Levy	12,500
Gas Tax Reserve Fund	
Aggregate Levy	
In Lieu of Parkland	
Building Surplus Reserve Fund	12,500
DC Reserve Fund Note A	
Other (grants)	
Total Funding	**25,000**

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 2015 capital spending by quarter for cash flow purposes

	2015					Future Phases Note B			
Project Components	**AN-MAR**	**APR- UN**	**UL-SEP**	**OCT-DEC**	**Total 2015**	**2016**	**2017**	**2018**	**2019**
Professional Services		25,000			25,000				
					-				
					-				
Total Cost	**-**	**25,000**	**-**	**-**	**25,000**	**-**	**-**	**-**	**-**

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

	2015	Annualized
Incremental Revenues		
Incremental Salary and Benefits		
Incremental Non-Salary Costs		
Total Incr. Exp./(Rev.)	**-**	**-**

# FT Staff	**# PT Staff**

TOWNSHIP OF PUSLINCH
2015 CAPITAL BUDGET

Department | **Public Works**

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

Project Title - Drainage
Project Type - Roadway Culvert Replacement, Structure #2017

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

Structure #2017 was identified for replacement in the 2013 Ontario Structure Inspection Manual Reports and in Appendix B - 2015 Expenditure Forecast of the Asset Management Plan dated December 2013. Engineering costs were incurred in 2014 related to this project. Total cost of construction was determined based on the OSIM reports.

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

Structure #2017 is located on Gore Road 500 metres east of Sideroad 10 S.

4 - Project Description

Full replacement and inspection

5 - Capital Funding for 2015 Expenditures

Tax Levy	41,522		
Gas Tax Reserve Fund			
Aggregate Levy			
In Lieu of Parkland		**Additional information related to DC's**	
Working Reserve		Project # and Description in DC	13 - Gore Rd. Culvert (p. 5-6)
DC Reserve Fund Note A	15,600	Year in DC Study	2015
Ontario Community Infrastructure Fund	42,878	% of DC Funding allowed in DC	15.6%
Total Funding	**100,000**	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

	2015					Future Phases Note B			
Project Components	**AN-MAR**	**APR- UN**	**UL-SEP**	**OCT-DEC**	**Total 2015**	**2016**	**2017**	**2018**	**2019**
Construction				100,000	100,000				
					-				
					-				
					-				
Total Cost	**-**	**-**	**-**	**100,000**	**100,000**	**-**	**-**	**-**	**-**

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

	2015	**Annualized**
Incremental Revenues		
Incremental Salary and Benefits		
Incremental Non-Salary Costs		
Total Incr. Exp./(Rev.)	-	-

# FT Staff	**# PT Staff**

TOWNSHIP OF PUSLINCH
2015 CAPITAL BUDGET

Department | **Public Works**

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

Project Title - Drainage
Project Type - Roadway Culvert Replacement, Structure #2018

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

Structure #2018 was identified for replacement in the 2013 Ontario Structure Inspection Manual Reports and in Appendix B - 2019 Expenditure Forecast of the Asset Management Plan dated December 2013. Both Gore Road Culverts (2017 and 2018) are underneath the section of Gore Road (between Village Road and Cooper Road) that is to be reconstructed, therefore, should be replaced in conjunction with the reconstruction of Gore Rd. Engineering costs were incurred in 2014 related to this project. Total cost of construction was determined based on the OSIM reports.

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

Structure #2018 is located on Gore Road 200 metres west of Cooper Road.

4 - Project Description

Full replacement and inspection

5 - Capital Funding for 2015 Expenditures

Tax Levy	84,400
Gas Tax Reserve Fund	
Aggregate Levy	
In Lieu of Parkland	
Working Reserve	
DC Reserve Fund Note A	15,600
Other (grants)	
Total Funding	**100,000**

Additional information related to DC's

Project # and Description in DC	14 - Gore Rd. Culvert (p. 5-6)
Year in DC Study	2018
% 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 2015 capital spending by quarter for cash flow purposes

	2015					Future Phases Note B			
Project Components	**AN-MAR**	**APR- UN**	**UL-SEP**	**OCT-DEC**	**Total 2015**	**2016**	**2017**	**2018**	**2019**
Construction				100,000	100,000				
					-				
					-				
					-				
Total Cost	**-**	**-**	**-**	**100,000**	**100,000**	**-**	**-**	**-**	**-**

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

	2015	Annualized
Incremental Revenues		
Incremental Salary and Benefits		
Incremental Non-Salary Costs		
Total Incr. Exp./(Rev.)	-	-

# FT Staff	# PT Staff

TOWNSHIP OF PUSLINCH
2015 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 Numbers 1 and 2 amounting to repaving of 2.40 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.)

Gore Road between Village Road and Cooper 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 2015 Expenditures

Tax Levy			
Gas Tax Reserve Fund	253,706		
Aggregate Levy			
In Lieu of Parkland		**Additional information related to DC's**	
Working Reserve		Project # and Description in DC	9 - Gore Rd: SR10 to CR52 and 10 - Gore Rd: Concession 10 to Village (p. 5-6)
DC Reserve Fund Note A	46,894	Year in DC Study	2015
Other (grants)		% of DC Funding allowed in DC	15.6%
Total Funding	**300,600**	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

	2015					Future Phases Note B			
Project Components	**AN-MAR**	**APR- UN**	**UL-SEP**	**OCT-DEC**	**Total 2015**	**2016**	**2017**	**2018**	**2019**
Construction				300,600	300,600				
					-				
					-				
					-				
Total Cost	**-**	**-**	**-**	**300,600**	**300,600**	**-**	**-**	**-**	**-**

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

	2015	Annualized
Incremental Revenues		
Incremental Salary and Benefits		
Incremental Non-Salary Costs		
Total Incr. Exp./(Rev.)	**-**	**-**

# FT Staff	# PT Staff

TOWNSHIP OF PUSLINCH
2015 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 Numbers 180, 181, 209 and 210 amounting to repaving of 1.7 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.)

Currie Drive, Ochs Drive, Winer Court, Laing Court - all part of Morriston Subdivision

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 2015 Expenditures

Tax Levy	211,000
Gas Tax Reserve Fund	
Aggregate Levy	
In Lieu of Parkland	
Working Reserve	
DC Reserve Fund Note A	39,000
Other (grants)	
Total Funding	**250,000**

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 2015 capital spending by quarter for cash flow purposes

	2015					Future Phases Note B			
Project Components	**AN-MAR**	**APR- UN**	**UL-SEP**	**OCT-DEC**	**Total 2015**	**2016**	**2017**	**2018**	**2019**
Construction				250,000	250,000				
					-				
					-				
					-				
Total Cost	**-**	**-**	**-**	**250,000**	**250,000**	**-**	**-**	**-**	**-**

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

	2015	Annualized
Incremental Revenues		
Incremental Salary and Benefits		
Incremental Non-Salary Costs		
Total Incr. Exp./(Rev.)	-	-

# FT Staff	# PT Staff

TOWNSHIP OF PUSLINCH
2015 CAPITAL BUDGET

Department | **Public Works**

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

Project Title - Additional Vehicle
Project Type - Pickup truck- Director of Public Works

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

Replace current pickup truck used by the Director of Public Works to be transferred to Parks and to remain in the fleet for another 5 years to be used by the Parks department in the summer season and the Public Works department in the winter season. This would eliminate the requirement of a yearly leased vehicle in Parks. The Township leased a vehicle in 2014 to eliminate the use of personal vehicles used by Parks staff to transfer Township equipment. Purchasing this additional vehicle would eliminate legal liability concerns associated with moving Township equipment using staff's personal vehicles.

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

N/A

4 - Project Description

The 2011 Pickup truck utilized by the Director of Public Works and Parks that is to be transferred to Parks is on a 5 year replacement cycle. Purchasing this new vehicle to transfer the old vehicle to Parks would occur 1 year early. The vehicle in Parks will have a 10 year replacement.

5 - Capital Funding for 2015 Expenditures

Tax Levy	
Gas Tax Reserve Fund	
Aggregate Levy	
In Lieu of Parkland	
Working Reserve	
DC Reserve Fund Note A	35,000
Other (grants)	
Total Funding	**35,000**

Additional information related to DC's

Project # and Description in DC	2 - Vehicle Purchase (p. 5-6)
Year in DC Study	2015
% of DC Funding allowed in DC	100.0%
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

	2015					Future Phases Note B			
Project Components	AN-MAR	APR- UN	UL-SEP	OCT-DEC	Total 2015	2016	2017	2018	2019
Additional Vehicle				35,000	35,000				
					-				
					-				
					-				
Total Cost	-	-	-	35,000	35,000	-	-	-	-

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

	2015	Annualized
Incremental Revenues	5,000	
Incremental Salary and Benefits		
Incremental Non-Salary Costs	3,150	
Total Incr. Exp./(Rev.)	- 1,850	-

# FT Staff	# PT Staff

Note: Incremental revenues relate to the $5,000 equipment lease (account number 01-0110-4223) in 2014 which will not be required with the purchase of this additional vehicle. Incremental non-salary costs relate to fuel of $2,650 (account number 01-0110-4203) and general maintenance of $500 (account number 01-0110-4205). The introduction of this capital item will not result in an increase in any operating budget line item.

TOWNSHIP OF PUSLINCH
2015 CAPITAL BUDGET

Department | **Public Works**

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

Project Title - Drainage
Project Type - Roadway Culvert Rehabilitation, Structure #2014

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

Structure #2014 was identified for rehabilitation in the 2013 Ontario Structure Inspection Manual Reports and in Appendix B - 2014 Expenditure Forecast of the Asset Management Plan dated December 2013. Engineering costs were incurred in 2014 related to this project. Total cost of construction was determined based on the OSIM reports.

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

Structure #2014 is located on Leslie Road 50 metres west of Victoria Road.

4 - Project Description

Traffic control, environmental protection, dewatering, removal of delaminated concrete, concrete repairs and inspection.

5 - Capital Funding for 2015 Expenditures

Tax Levy	93,684
Gas Tax Reserve Fund	
Aggregate Levy	
In Lieu of Parkland	
Working Reserve	
DC Reserve Fund Note A	17,316
Other (grants)	
Total Funding	**111,000**

Additional information related to DC's

Project # and Description in DC	11 - Leslie Rd Culvert (West of Victoria)-p. 5-6
Year in DC Study	2015
% 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 2015 capital spending by quarter for cash flow purposes

	2015					Future Phases Note B			
Project Components	**AN-MAR**	**APR- UN**	**UL-SEP**	**OCT-DEC**	**Total 2015**	**2016**	**2017**	**2018**	**2019**
Construction				111,000	111,000				
					-				
					-				
					-				
Total Cost	**-**	**-**	**-**	**111,000**	**111,000**	**-**	**-**	**-**	**-**

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

	2015	Annualized
Incremental Revenues		
Incremental Salary and Benefits		
Incremental Non-Salary Costs		
Total Incr. Exp./(Rev.)	-	-

# FT Staff	# PT Staff

TOWNSHIP OF PUSLINCH
2015 CAPITAL BUDGET

Department	**Public Works**

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

Project Title - New Equipment Purchase
Project Type - Brush Chipper

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

Purchase a new brush chipper for the Public Works Department with a replacement cycle of 15-20 years.

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

N/A

4 - Project Description

The use of a brush chipper for forestry activities would give staff the ability to provide a more timely response to forestry issues after a severe weather event, ongoing forestry activites would be more cost effective as less equipment would be required to remove unwanted brush from the roadside. Current practice is to rent a chipper when available and at a cost of $1,700.00 per week.

5 - Capital Funding for 2015 Expenditures

Tax Levy			
Gas Tax Reserve Fund			
Aggregate Levy			
In Lieu of Parkland		**Additional information related to DC's**	
Equipment Replacement Working Reserve	8,000	Project # and Description in DC	1 - Brush Chipper (p. 5-6)
DC Reserve Fund Note A	32,000	Year in DC Study	2015
Other (grants)		% of DC Funding allowed in DC	80.0%
Total Funding	**40,000**	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

	2015					Future Phases Note B			
Project Components	**AN-MAR**	**APR- UN**	**UL-SEP**	**OCT-DEC**	**Total 2015**	**2016**	**2017**	**2018**	**2019**
New Purchase		40,000			40,000				
					-				
					-				
					-				
Total Cost	**-**	**40,000**	**-**	**-**	**40,000**	**-**	**-**	**-**	**-**

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

	2015	Annualized
Incremental Revenues		
Incremental Salary and Benefits		
Incremental Non-Salary Costs	2,900	
Total Incr. Exp./(Rev.)	**2,900**	**-**

# FT Staff	# PT Staff

Note: Incremental non-salary costs relate to fuel of $1,300 (account number 01-0030-4203) and general maintenance of $1,600 (account number 01-0030-4205). The introduction of this capital item will not result in an increase in any operating budget line item.

TOWNSHIP OF PUSLINCH
2015 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 - Road Construction

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

Asset Number 27B amounting to repaving of 0.1 kms of roadway as identified in Appendix B - 2014 Expenditure Forecast of the Asset Management Plan dated December 2013. Re-construction of roadway, curbing and drainage as per the 2013 Asset management Plan.

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

Complete engineering component and requirements for Conservation permits before construction in 2016. This is a full re-construction project to deal with parking, pedestrian safety and environmental issues.

5 - Capital Funding for 2015 Expenditures

Tax Levy	16,880
Gas Tax Reserve Fund	
Aggregate Levy	
In Lieu of Parkland	
Working Reserve	
DC Reserve Fund Note A	3,120
Other (grants)	
Total Funding	**20,000**

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 2015 capital spending by quarter for cash flow purposes

	2015					Future Phases Note B			
Project Components	**AN-MAR**	**APR- UN**	**UL-SEP**	**OCT-DEC**	**Total 2015**	**2016**	**2017**	**2018**	**2019**
Professional Sevices				20,000	20,000				
Construction					-	300,000			
					-				
					-				
Total Cost	**-**	**-**	**-**	**20,000**	**20,000**	**300,000**	**-**	**-**	**-**

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

	2015	Annualized
Incremental Revenues		
Incremental Salary and Benefits		
Incremental Non-Salary Costs		
Total Incr. Exp./(Rev.)	**-**	**-**

# FT Staff	# PT Staff

TOWNSHIP OF PUSLINCH
2015 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 - Road Construction

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

Asset numbers 124, 125A and 125B amounting to re-construction of roadway of 4 kms and drainage 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 Rd 34 and Wellington Rd 36

4 - Project Description

Complete engineering component in 2015 before underground drainage construction in 2016 and surface construction in 2017.

5 - Capital Funding for 2015 Expenditures

Tax Levy	21,100
Gas Tax Reserve Fund	
Aggregate Levy	
In Lieu of Parkland	
Working Reserve	
DC Reserve Fund Note A	3,900
Other (grants)	
Total Funding	**25,000**

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 2015 capital spending by quarter for cash flow purposes

	2015					Future Phases Note B			
Project Components	**AN-MAR**	**APR- UN**	**UL-SEP**	**OCT-DEC**	**Total 2015**	**2016**	**2017**	**2018**	**2019**
Professional Sevices				25,000	25,000				
Underground Construction					-	225,000			
Surface Construction					-		490,600		
					-				
Total Cost	**-**	**-**	**-**	**25,000**	**25,000**	**225,000**	**490,600**	**-**	**-**

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

	2015	**Annualized**
Incremental Revenues		
Incremental Salary and Benefits		
Incremental Non-Salary Costs		
Total Incr. Exp./(Rev.)	**-**	**-**

# FT Staff	**# PT Staff**

TOWNSHIP OF PUSLINCH
2015 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 - Road Construction

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

Asset number 138 amounting to re-construction of roadway of 2 kms and drainage 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 Rd 34 and Maltby Road

4 - Project Description

This is a paving project with drainage issues on Corwhin Hill. Engineering to begin in 2015 and construction in 2016.

5 - Capital Funding for 2015 Expenditures

Tax Levy	16,880
Gas Tax Reserve Fund	
Aggregate Levy	
In Lieu of Parkland	
Working Reserve	
DC Reserve Fund Note A	3,120
Other (grants)	
Total Funding	**20,000**

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 2015 capital spending by quarter for cash flow purposes

	2015					Future Phases Note B			
Project Components	AN-MAR	APR- UN	UL-SEP	OCT-DEC	Total 2015	2016	2017	2018	2019
Professional Sevices				20,000	20,000				
Construction					-	300,000			
					-				
					-				
Total Cost	**-**	**-**	**-**	**20,000**	**20,000**	**300,000**	**-**	**-**	**-**

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

	2015	Annualized
Incremental Revenues		
Incremental Salary and Benefits		
Incremental Non-Salary Costs		
Total Incr. Exp./(Rev.)	-	-

# FT Staff	# PT Staff

TOWNSHIP OF PUSLINCH
2015 CAPITAL BUDGET

Department	**Fire**

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

Project Title - Extend parking lot for staff and customer parking
Type - Fire department parking improvement

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

CSA Z108.1 A11.2 © requires that SCBA Compressor air intake be located at least 15m (50 ft) from potential sources of contamination. Fire department staff and customers are not permitted to park vehicles 15m (50 ft) from air intake which is located at the front of the building.

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

Extend parking area to the fire department southwest side parking lot.

4 - Project Description

Excavation, Granular, Asphalt, Sub Drain, and Line Painting for new parking area

5 - Capital Funding for 2015 Expenditures

Tax Levy	25,000
Gas Tax Reserve Fund	
Aggregate Levy	
In Lieu of Parkland	
Working Reserve	
DC Reserve Fund Note A	
Other (grants)	
Total Funding	**25,000**

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 2015 capital spending by quarter for cash flow purposes

	2015					Future Phases Note B			
Project Components	**AN-MAR**	**APR- UN**	**UL-SEP**	**OCT-DEC**	**Total 2015**	**2016**	**2017**	**2018**	**2019**
New parking area - Construction		25,000			25,000				
					-				
					-				
					-				
Total Cost	**-**	**25,000**	**-**	**-**	**25,000**	**-**	**-**	**-**	**-**

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

	2015	Annualized
Incremental Revenues		
Incremental Salary and Benefits		
Incremental Non-Salary Costs		
Total Incr. Exp./(Rev.)	-	-

# FT Staff	# PT Staff

Parking Lot Paving

TOWNSHIP OF PUSLINCH
2015 CAPITAL BUDGET

Department **Fire**

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

Project Title - Office Furniture
Type - Office Furniture Replacement

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

Replace Office Furniture

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

Fire Prevention/Public Education/Captain office

4 - Project Description

Replace office furniture for public education and captains. Currently, there are nine fire department staff members sharing a common office space. The new office furniture will provide each work space with an adequate semi - private work station including file cabinets.

5 - Capital Funding for 2015 Expenditures

Tax Levy	5,500
Gas Tax Reserve Fund	
Aggregate Levy	
In Lieu of Parkland	
Working Reserve	
DC Reserve Fund Note A	
Other (grants)	
Total Funding	**5,500**

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 2015 capital spending by quarter for cash flow purposes

	2015					Future Phases Note B			
Project Components	**AN-MAR**	**APR- UN**	**UL-SEP**	**OCT-DEC**	**Total 2015**	**2016**	**2017**	**2018**	**2019**
Office Furniture		5,500			5,500				
					-				
					-				
					-				
Total Cost	**-**	**5,500**	**-**	**-**	**5,500**	**-**	**-**	**-**	**-**

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

	2015	Annualized
Incremental Revenues		
Incremental Salary and Benefits		
Incremental Non-Salary Costs		
Total Incr. Exp./(Rev.)	-	-

# FT Staff	# PT Staff

TOWNSHIP OF PUSLINCH
2015 CAPITAL BUDGET

Department **Optimist Recreation Centre**

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

Project Title - Vehicle Replacement
Project Type - Olympia Ice Re-surfacer

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

Replace the current propane powered 1977 Olympia Ice- Re-surfacer. There was a partial rebuild completed in 1995.

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

Optimist Recreation Center Outdoor Arena

4 - Project Description

The current machine is 36 years old, standard replacement cycle is 10 to 15 years, in our situation this cycle could be extended out to 20 years. Rink boards are being struck and damaged due to the size of this machine compared to the size of the ice surface, propane training is having to be done annually because of part time staff turnover. A smaller electric version is now available and would be a better fit for our facility. Going to electric would generate fuel savings and training savings of approximately $3,500.00 per year.

5 - Capital Funding for 2015 Expenditures

Tax Levy	
Gas Tax Reserve Fund	
Aggregate Levy	
In Lieu of Parkland	80,000
Working Reserve	
DC Reserve Fund Note A	
Other (grants)	
Total Funding	**80,000**

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 2015 capital spending by quarter for cash flow purposes

	2015					Future Phases Note B			
Project Components	**AN-MAR**	**APR- UN**	**UL-SEP**	**OCT-DEC**	**Total 2015**	**2016**	**2017**	**2018**	**2019**
Vehicle Replacement				80,000	80,000				
					-				
					-				
					-				
Total Cost	**-**	**-**	**-**	**80,000**	**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

	2015	**Annualized**
Incremental Revenues	3,500	
Incremental Salary and Benefits		
Incremental Non-Salary Costs		
Total Incr. Exp./(Rev.)	**- 3,500**	**-**

# FT Staff	**# PT Staff**

Note: Incremental revenues relate to the $3,000 in fuel savings (account number 01-0080-4203) which will not be required with the purchase of this electric ice resurfacer and $500 in training savings (account number 01-0080-4309). Therefore, the introduction of this capital item will result in savings of $3,500 per year with a 20 year replacement cycle.

TOWNSHIP OF PUSLINCH
2015 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 - Localized Wall Repairs
Project Type - Minor repairs

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

The Building Condition Assessment report indicates that localized wall repairs are necessary to address localized water saturation and spalling at the front façade requiring immediate remediation (p. 1-6 of 1-17).

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

Puslinch Community Centre

4 - Project Description

See purpose above

5 - Capital Funding for 2015 Expenditures

Tax Levy	
Gas Tax Reserve Fund	
Aggregate Levy	
In Lieu of Parkland	5,000
Working Reserve	
DC Reserve Fund Note A	
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 2015 capital spending by quarter for cash flow purposes

	2015					Future Phases Note B			
Project Components	**AN-MAR**	**APR- UN**	**UL-SEP**	**OCT-DEC**	**Total 2015**	**2016**	**2017**	**2018**	**2019**
Goods and Services		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

	2015	Annualized
Incremental Revenues		
Incremental Salary and Benefits		
Incremental Non-Salary Costs		
Total Incr. Exp./(Rev.)	-	-

# FT Staff	# PT Staff

TOWNSHIP OF PUSLINCH
2015 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).

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 2015 Expenditures

Tax Levy	5,000
Gas Tax Reserve Fund	
Aggregate Levy	
In Lieu of Parkland	
Working Reserve	
DC Reserve Fund Note A	
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 2015 capital spending by quarter for cash flow purposes

	2015					Future Phases Note B			
Project Components	**AN-MAR**	**APR- UN**	**UL-SEP**	**OCT-DEC**	**Total 2015**	**2016**	**2017**	**2018**	**2019**
Goods and Services			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

	2015	Annualized
Incremental Revenues		
Incremental Salary and Benefits		
Incremental Non-Salary Costs		
Total Incr. Exp./(Rev.)	-	-

# FT Staff	# PT Staff

TOWNSHIP OF PUSLINCH
2015 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 and 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 Alf Hales room is 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 quote received from Airwave Climate Care in July 2014.

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).

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 2015 Expenditures

Tax Levy	1,850
Gas Tax Reserve Fund	
Aggregate Levy	
In Lieu of Parkland	

Additional information related to DC's

Operating Carryforward Working Reserve	28,150	Project # and Description in DC	
DC Reserve Fund Note A		Year in DC Study	
Other (grants)		% of DC Funding allowed in DC	
Total Funding	**30,000**	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 2015 capital spending by quarter for cash flow purposes

	2015					**Future Phases** Note B			
Project Components	**AN-MAR**	**APR- UN**	**UL-SEP**	**OCT-DEC**	**Total 2015**	**2016**	**2017**	**2018**	**2019**
Goods and Services			30,000		30,000				
					-				
					-				
					-				
Total Cost	**-**	**-**	**30,000**	**-**	**30,000**	**-**	**-**	**-**	**-**

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

	2015	**Annualized**
Incremental Revenues		
Incremental Salary and Benefits		
Incremental Non-Salary Costs		
Total Incr. Exp./(Rev.)	**-**	**-**

# FT Staff	**# PT Staff**

REPORT FIN-2013-006

TO: Mayor and Members of Council

FROM: Mary Hasan, Director of Finance/Treasurer

SUBJECT: Financial Policies regarding the Establishment and Contribution to Working Reserves and Reserve Funds

RECOMMENDATIONS

That Report FIN-2013-006 - Financial Policies regarding the Establishment and Contribution to Working Reserves and Reserve Funds be received;

That Council establish and define Working Reserves and Reserve Funds in accordance with Report FIN-2013-006; and

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.

ORIGIN/BACKGROUND

Under the Municipal Act, Council has the authority to establish Working Reserves and Reserve Funds by Township policies and/or through Provincial legislation. Working Reserves and Reserve Funds can be formed to meet various liabilities such as the replacement and/or acquisition of capital assets or the stabilization of the tax levy. In addition, the Development Charges Act, the Planning Act, the Building Code Act, and other legislation require that municipal governments maintain specific Reserve Funds.

Both Working Reserves and Reserve Funds are considered during the annual operating and capital budget process and for the purpose of long-term financial planning.

Working Reserves are an appropriation from net revenue at the discretion of Council, after the provision for all known expenditures. Working Reserves have no reference to any specific asset and do not require the physical segregation of money or assets. Working Reserves are part of the general revenue fund, and therefore, do not earn interest on their own, as is the case of reserve funds.

A Reserve Fund differs from a reserve in that the reserve fund assets are segregated and restricted to meet the purpose of the reserve fund. All earnings derived from such investments must form part of the reserve fund. There are two types of reserve funds: obligatory reserve funds and discretionary reserve funds.

DISCUSSION: ALLOCATION OF SURPLUS

Surplus to Offset Taxes

Typically, surpluses are distributed among established Working Reserves. The practise in the Township in the past has been to use the previous year’s surplus to offset taxes in the following year.

Using surplus as a funding source for the next year’s operating budget is not considered a best practise as it is not sustainable.

For example, if the Township’s 2014 operating budget is increasing by $100,000 because we are introducing an annually recurring new program at the Township and this new cost is funded with the previous year’s surplus, what happens in 2015 if there is no 2014 surplus? Does the Township increase taxes in 2015 to fund this program? Do we discontinue this new program?

Typically, the practise in other municipalities is to utilize the previous year’s surplus to (one-time) increase next year’s tax-funded capital program. The money is allocated to a one-time capital expenditure and not on-going operations. For example, this was done at the Township in 2013 for the washroom addition at the Puslinch Community Centre where $115,000 of the capital cost was funded with the 2012 surplus.

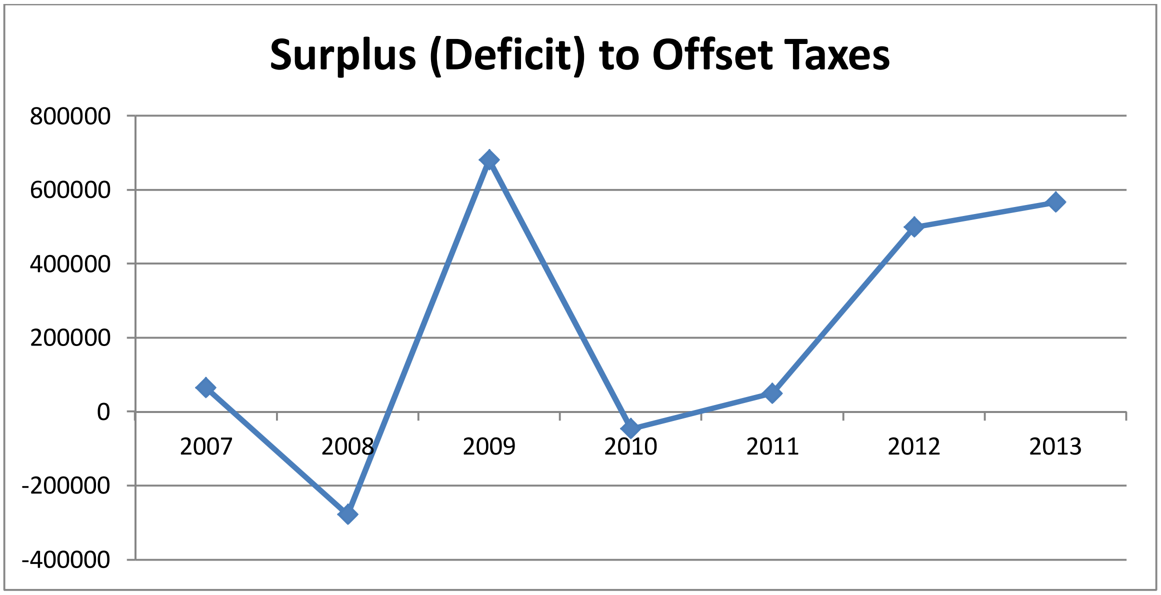
In 2013, the Township offset the tax rate by $567,230. This resulted in an increase in the Township’s levied taxes of only 1% from the previous year. If the Township was not in a surplus position in 2012, the result would have been a tax increase of 18.64% in 2013. Please see below for a table of these figures for the past 7 years:

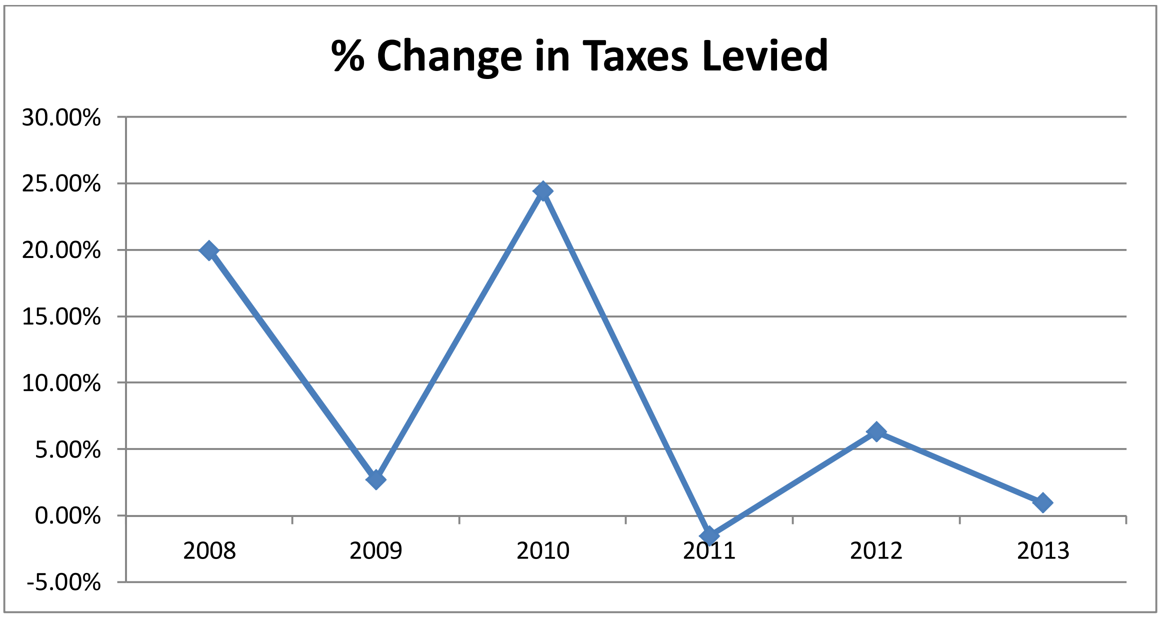
	FORMULA	2007	2008	2009	2010	2011	2012	2013
MUNICIPAL TAXATION	**A**	$1,875,436	$2,250,212	$2,311,461	$2,876,127	$2,833,316	$3,012,763	$3,042,500
CAPITAL-AUDITED FINANCIALS *		N/A	$2,850,353	$2,159,940	$3,149,903	$550,164	$1,246,085	$1,772,600
1% OF MUNICIPAL TAXATION	**B = A * 1%**	$18,754	$22,502	$23,115	$28,761	$28,333	$30,128	$30,425
SURPLUS/(DEFICIT) TO OFFSET TAXES	**C**	$65,342	$(277,068)	$681,783	$(45,614)	$50,594	$500,000	$567,230
% TAX CHANGE IF NO SURPLUS/(DEFICIT)	**C/B**	3.48%	(12.31%)	29.50%	(1.59%)	1.79%	16.60%	18.64%
% CHANGE IN TAXES LEVIED FROM PREVIOUS YEAR			19.98%	2.72%	24.43%	(1.49%)	6.33%	0.99%

***In 2008, 2009 and 2010 a significant portion of the Capital expenditures relate to the Carroll Pond Drainage project and the Multi Use Recreational Facility project.**

***Please note that the Capital from the Audited Financial Statements for the years 2007 to 2012 does not include the contribution to reserves amount. Please note that the 2013 Capital figure is the amount per the 2013 Approved Capital Budget.**

The above table shows that when there was a deficit, the taxes levied increased significantly. For example, in 2008 the taxes levied increased by 19.98% from 2007. This was due to the large deficit of $277,068 in 2007. In 2010, the taxes levied increased by 24.43% because there was a deficit of $45,614 in 2009. The effect in 2010 was much more significant because the 2009 surplus to offset taxes was a very high amount of $681,783. Please see the graphs below which depict this in a graphical form.





As you can see from the graphs and table above, offsetting taxes can result in a very volatile tax base year over year.

For the reasons above, offsetting levied taxes with the previous yearôs surplus/(deficit) is not a practise that Township staff recommend be continued.

<u>Surplus Allocation by Department</u>

Below is a table of the capital expenditures by department:

- The 2012 figures are the actual capital expenditures incurred in 2012

- The 2013 figures are the budgeted capital expenditures per the approved 2013 Capital Budget
- The 2014-2018 capital expenditures are the proposed expenditures which will be discussed at the upcoming Capital Budget meeting scheduled for December 11, 2013.

	2012 (ACTUAL)	2013 (BUDGET)	2014 PROPOSED	2015 PROPOSED	2016 PROPOSED	2017 PROPOSED	2018 PROPOSED	TOTAL	% OF TOTAL CAPITAL EXPENSES
ADMIN	12,211	63,000	61,400	380,000	0	0	20,000	**616,611**	**6%**
ROADS	821,983	1,109,000	1,151,300	928,000	1,103,400	956,700	1,005,700	**7,076,083**	**61%**
PARKLAND	0	60,000	28,100	0	55,000	225,000	575,000	**943,100**	**8%**
ORC	0	0	25,000	80,000	8,000	0	0	**113,000**	**1%**
RECREATION	111,017	305,000	120,000	0	0	0	165,000	**701,017**	**6%**
FIRE	206,918	87,000	51,196	1,012,100	715,000	15,000	0	**2,087,214**	**18%**
TOTAL								**11,537,025**	

Note: The 2014 to 2018 figures are preliminary figures and are subject to change.

Note: The building department has not been included in the above analysis because under the Building Code Act, 1992, the total amount of fees must not exceed the anticipated reasonable costs of the principal authority to administer and enforce the Building Code Act in its area of jurisdiction. Therefore, all of the Building department's surplus will be allocated to the Building Reserve Fund.

The purpose of the above table is to provide the proportion of capital expenditures by department in order to determine an appropriate allocation percentage of the surplus. We recommend some changes to the allocations calculated above for the reasons below:

- The Administration department has Corporate Working Reserves which are applicable to the organization as a whole. These Corporate Working Reserves include Corporate Accessibility, Corporate Information Technology Hardware, Corporate Information Technology Software, Administration Office Repairs and Restoration (see pages 6 and 7 of this report for definitions of these Working Reserves). These Corporate Working Reserves were not present in previous years. In order to properly distribute to these Working Reserves, a 6% allocation of the surplus (as calculated above in the Administration line item) is not sufficient to meet the Township's Corporate requirements.

- The Roads department has access to additional funding such as the Gas Tax Fund (discussed on page 11) and the Aggregate Levy (discussed on page 13).

Therefore, the revised allocation table below takes these factors into account resulting in a larger allocation percentage for the Administration department of 12% and a smaller allocation percentage for the Roads department of 55%.

DEPARTMENT	% SURPLUS ALLOCATION RECOMMENDED
ADMIN	12%
BUILDING	100% OF BUILDING'S SURPLUS
ROADS	55%
PARKLAND	5%
ORC	5%
RECREATION	5%
FIRE	18%

DISCUSSION: ESTABLISHING & DEFINING WORKING RESERVES AND RESERVE FUNDS

Please note that the Working Reserves and Reserve Funds balances will be provided at the next Capital Budget meeting on December 3, 2013.

Working Reserves and Reserve Funds should be defined to indicate what the funds can be drawn upon for.

Working Reserves

In most municipal settings, accounts have to be paid before property taxes, grants and other revenues become available, including revenues still to be collected for the previous year. A municipality can obtain a short-term loan to meet this need, but borrowing incurs interest charges. In order to reduce, and, if possible avoid short-term borrowing, a Working Reserve is one financial management technique that can be helpful and provides a cash management device to enhance cash flow. It also eliminates the need to levy for the full cost of various capital projects in one particular budget year.

See below for establishing and defining the Township's Working Reserves.

Administration:

<u>Administration Office Repairs and Restoration:</u>

Definition: Funds set aside each year for future building repairs or to help offset major renovations in the Administration, Fire Hall, and Roads offices of the Township.

Surplus Allocation: 12.5%

Corporate Accessibility:

Definition: In 2005, the Government of Ontario enacted the Accessibility for Ontarians with Disabilities Act (AODA, 2005). Under the AODA, 2005 both upper and lower tier municipalities are required to comply.

Examples: Facilities, websites, communications, etc. must be accessible in accordance with the standards of the AODA.

Surplus Allocation: 2.5%

Also note that there is $10,000 of annual funding available from the County of Wellington for Accessibility projects.

Corporate Information Technology Software:

Definition: To provide funding for Information Technology Software to implement the Townshipôs Information Technology Architecture Plan.

Examples: Website functionality, Keystone Software Financial Report Integration, GIS Integration, Access Database-Building, Records Tracking Software, Datafix (Votersô List), etc.

Surplus Allocation: 2.5%

Corporate Information Technology Hardware:

Definition: To provide funding for Information Technology Hardware to establish a consistent cycle for computer hardware replacement.

Examples: Laptops have a typical lifecycle of 4 years and require a significant outlay of financial resources as they are replaced. It is recommended that the Townshipôs computers be replaced at once for the purpose of coordinating training related to the upgraded software and for ease of providing support. Other examples include servers, monitors, etc.

Surplus Allocation: 2.5%

Roads:

Replacement and Restoration of Aging Infrastructure:

Definition: The purpose of this Working Reserve is to fund the current infrastructure deficit at the Township. This reserve is established from surpluses for the replacement of aging infrastructure to offset the effects of annual amortization.

Examples: The Asset Management Plan due for completion by December 31, 2013 indicates which infrastructure requires remedial action.

Surplus Allocation: 40%

Roads Equipment Replacement:

Definition: This Working Reserve is established to provide future budget contributions for capital equipment replacement in the Roads department.

Examples: Plow trucks (8 year lifecycle), pick-up trucks (5 year lifecycle), backhoe & ton & half truck (10 year lifecycle), and graders (20 to 25 year lifecycle), etc.

Surplus Allocation: 10%

Parkland:

Parkland Infrastructure Enhancement Working Reserve:

Definition: The purpose of this Working Reserve is to fund enhancements to current Parkland infrastructure and to fund new Parkland development at the Township. This reserve is established from surpluses for the replacement and enhancement of Parkland assets.

Examples: Splash pad, Puslinch Community Centre Parkland Development, and Floodlighting in Aberfoyle. These are all reserves which were aimed to be set up in 2014 per the 2013 Capital Budget. Other examples will be included in the Asset Management Plan due for completion by December 31, 2013.

Surplus Allocation: 5%

Optimist Recreation Centre:

Optimist Recreation Centre Equipment Replacement:

Definition: Future budget contributions for capital equipment replacement in the Optimist Recreation Centre.

Examples: Ice resurfacer, floor scrubber, half tonne pick-up, etc. Other examples will be included in the Asset Management Plan due for completion by December 31, 2013.

Surplus Allocation: 2.5%

Optimist Recreation Centre Facility Improvement:

Definition: Funds set aside each year for future building repairs or to help offset major renovations at the Optimist Recreation Centre.

Surplus Allocation: 2.5%

Recreation:

Recreation Equipment Replacement:

Definition: Future budget contributions for capital equipment replacement in the Puslinch Community Centre.

Examples: Stove, fridge, etc.

Surplus Allocation: 2.5%

Recreation Facility Improvement:

Definition: Funds set aside each year for future building repairs or to help offset major renovations in the Community Centre.

Examples: Upgrading the entire kitchen, etc.

Surplus Allocation: 2.5%

Fire:

Vehicle Replacement:

Definition: Future budget contributions for vehicle replacements

Examples: Aerial truck, pick-up truck, etc.

Surplus Allocation: 12.5%

Equipment Replacement:

Definition: Future budget contributions for equipment replacement.

Examples: Defibrillators, radio communication interfacing, etc.

Surplus Allocation: 2.5%

Reserve Funds:

Reserve Funds differ from Working Reserves in that Reserve Funds are segregated from general revenues and restricted in use to meet the purpose of the Reserve Fund. There are two types of Reserve Funds: Obligatory Reserve Funds and Discretionary Reserve Funds.

Obligatory Reserve Funds

An obligatory reserve fund, as per statute or legislation requirements, is comprised of funds received for special purposes and are segregated from the general revenues of the Township. Obligatory reserve funds are created solely for the purpose prescribed for them.

Examples of Obligatory Reserve Funds include:

- Monies received in lieu of land for park purposes as set out under Subsection 42 (14) and (15) of the Planning Act;
- Monies received in lieu of land for park purposes under a subdivision agreement as set out under Subsection 51.1 (5) of the Planning Act;
- Monies received as development charges as set out under Subsection 16 (1) of the Development Charges Act;
- Monies received as part of the Federal Gas Tax Funding Program; and
- Monies received in building permit fees.

Cash in Lieu of Parkland:

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.

Examples: The Drainage Project at the ORC was budgeted for $60K in the 2013 approved Capital Budget. The project came in much higher at $111,658 inclusive of HST. In the August 14, 2013 Sixteenth Regular Council Meeting Report FIN-2013-002 regarding the Optimist Recreation Centre Drainage Project was received and it was recommended in that report that the additional funds in the amount of $51,658.50 be derived from the surplus from the Gore Road Project. However, the funds in the Parkland in Lieu Reserve Fund could have been utilized to fund the additional capital outlay associated with the Drainage project. However, at this time staff are reconciling and confirming the amounts in the respective Reserve Funds and Working Reserves and will provide this information at the December 3, 2013 Capital Budget meeting.

Development Charges - Corporate Studies, Roads, Parkland Indoor, Parkland Outdoor, and Fire:

These Reserve Funds are comprised of development charges received at building permit stage through registered plans of subdivision and through individual land severances. These reserve funds are restricted by the Province's development charge legislation and the Development Charges Act that dictates these funds are to be used for growth related projects.

Federal Gas Tax Rebate:

This Reserve Fund was established in December 2005 as per the agreement between the Township and The Association of Municipalities of Ontario for transfer of Federal Gas Tax Revenues to be used for future capital work. In 2009, municipalities received an amending agreement extension to receive funding for the period 2010 to 2013. A list of eligible project categories from the program includes:

- Local Roads and Bridges that contribute to sustainable outcomes;
- Public Transit (including active transportation such as sidewalks and bicycle lanes);
- Capacity Building;
- Community Energy Systems;
- Water/Wastewater; and
- Solid Waste

The new categories eligible in the 2014 funding agreement which will be provided in early January/February include: Culture, Tourism, Sport & Recreation, Airports, Brownfield Redevelopment, and Disaster Mitigation.

Note: We received $205,185.08 in 2013 and assumed a 0.3% decline. The Ministry announced that the Gas Tax Fund would be indexed at 2% per year in $100M increments. The indexing formula increases the national allocation by 2% per year, but has a 'rounding' provision which increases the actual payment only when the calculation passes the next $100 million threshold. The benefits of indexing do not reach municipal governments until 2016. Ontario's allocation has declined by approximately $1.8M (0.2%) from 2013 to 2014 because Ontario did not grow as fast as other provinces from 2006 to 2011 Census. There will also be some re-distribution within Ontario because of population changes in each municipality. Ontario's population has grown by approximately 5.6% between the 2006 to 2011 Census. Puslinch's population has grown less than this amount at 5.08% (Population in 2006 – 6,689 and population in 2011 – 7,029). Since Puslinch's municipality has grown less than Ontario, our allocation will also decrease.

Building Surplus Reserve Fund:

The purpose of the reserve is to allow a municipality to establish reserves which may only be used to help stabilize slow years in terms of building activity and permit revenue. Under the Building Code Act, 1992, the total amount of fees must not exceed the anticipated reasonable costs of the principal authority to administer and enforce the Building Code Act in its area of jurisdiction. Therefore, all of the Building department’s surplus will be allocated to this Reserve Fund.

Discretionary Reserve Funds

A discretionary reserve fund is not segregated from the general revenues of the Township, based on Council direction, to finance a specific future expenditure or to provide for a specific contingent liability so that the funds are available as required.

Winter Maintenance Reserve Fund:

This Reserve Fund was to be set up per Council’s resolution dated January 26, 2012 to provide winter maintenance funding as needed to offset unusual/severe winter maintenance costs.

Surplus Allocation: Operating surplus funds from account number 01-0030-4214-Sand/Salt will be captured annually and capped at one year’s winter maintenance budget. If the winter maintenance expenditures exceed the amount budgeted, the deficit will be drawn from the Winter Maintenance Reserve Fund.

Note: The surplus of funds of $57,409.09 for winter maintenance costs (account number 01-0030-4214) in 2012 had not been transferred to a Winter Maintenance Reserve Fund. We recommend that the 2012 surplus not be transferred in 2013 as this would have to be obtained through the tax levy. Going forward, these transfers will be completed at year-end based on the surplus in account number 01-0030-4214 – Sand/Salt.

Fire Wage Reserve

This wage reserve fund was to be set up per the Eighth Regular 2012 Council Meeting whereby surplus funds are captured annually and capped at no more than $100,000.00. If wages exceed the budget, the deficit will be drawn from the wage reserve.

Note: This Reserve Fund was not created in the previous year. Staff recommend that this Reserve Fund not be initiated due to the importance of reviewing the surplus as a corporate wide initiative if deemed appropriate. We recommend that the methods discussed on page 9 of this report be used for allocating the Township’s surplus to the Fire department’s reserves.

Fire Capital Reserve Account

Fire & Rescue Other Income from Accident Insurance Claims were to be allocated to the Capital Reserve account along with the Ministry of Transportationõs revenue and development charges to be used for capital equipment and apparatus replacement. This was a resolution carried by Council at the Eighth Regular 2012 Meeting.

Note: Township Staff propose that other income from accident insurance claims and the Ministry of Transportation’s revenue be allocated to the appropriate operating revenue accounts. The Capital Reserve account has development charges within it which should be appropriately segregated from operating revenues and other Fire reserves. We recommend that at year-end, when the Township’s surplus is finalized and audited, a portion of the surplus will be allocated to capital equipment and apparatus replacement for the Fire Department as discussed on page 9 of this report. It is important to segregate operating items from capital items and to review the Township’s surplus as a corporate wide initiative rather than departmentally.

Aggregate Levy

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 Roads projects because the Aggregate Industry has a direct effect on the Townshipõs Roads infrastructure. Based on our review of previous year budgets, the practise has been to include this funding as a revenue item with no expenditure associated with it. It has been used to fund the operations of the Township and has been allocated to the General Bank Account.

Financial Implications

The financial implications of this policy will be known when the 2013 surplus/deficit is finalized after RLBõs completion of the audit in mid-February. There are financial implications discussed throughout this report for utilizing a surplus to offset levied taxes.

Applicable Legislation and Requirements

Refer to the body of the report for the applicable legislation for the various Reserve Funds discussed.

Attachments

Schedule A - Financial Policies regarding the Establishment and Contribution to Working Reserves and Reserve Funds ï PowerPoint Presentation for Council

THE CORPORATION OF THE TOWNSHIP OF PUSLINCH

BY-LAW NUMBER 023/14

Schedule D to Report FIN-2015-02

Being a by-law to establish the Working Reserves for The Corporation of the Township of Puslinch.

WHEREAS pursuant to Section 417 of the Municipal Act, 2001, as amended, S.O. c.25, the municipality may provide in its budget for the establishment and maintenance of reserve funds for any purpose for which it has authority to spend money.

WHEREAS Council has received Finance Report FIN-2013-006 "Financial Policies Regarding the Establishment and Contribution to Working Reserves and Reserve Funds" at its Capital Budget meeting on November 13, 2013;

WHEREAS Council has received Finance Report FIN-2014-009 "Balances in Working Reserves and Reserve Funds" at its Budget meeting on March 6, 2014;

WHEREAS the Council of The Corporation of the Township of Puslinch deems it expedient to establish Working Reserves and Reserve Funds;

NOW THEREFORE the Corporation of the Township of Puslinch hereby enacts as follows:

1. That the following Working Reserves are hereby established by The Corporation of the Township of Puslinch ("The Township") for the purpose of meeting various liabilities and/or the stabilization of the tax levy.

   (1) That the Corporate Accessibility Working Reserve be and the same is hereby established by The Township for the purpose of complying with the Accessibility for Ontarians with Disabilities Act (AODA, 2005).

   (2) That the Corporate Information Technology Software Working Reserve be and the same is hereby established by The Township for the purpose of implementing the recommendations from The Township's Information Technology Architecture Plan.

   (3) That the Corporate Information Technology Hardware Working Reserve be and the same is hereby established by The Township for the purpose of ensuring a consistent replacement cycle for computer hardware and other computer equipment.

   (4) That the Administration Office Repairs and Restoration, Recreation Facility Improvement, and Optimist Recreation Centre Facility Improvement Working Reserves be and the same are hereby established by The Township for the purpose of funding future building repairs and/or to offset major renovations to The Township's facilities.

   (5) That the Parkland Infrastructure Enhancement Working Reserve be and the same is hereby established by The Township for the purpose of funding enhancements to current Parkland infrastructure and to fund new Parkland development.

   (6) That the Parkland, Recreation, Optimist Recreation Centre, Roads and Fire Equipment Replacement Working Reserves be and the same are hereby established by The Township for the purpose of funding equipment replacement.

   (7) That the Replacement and Restoration of Aging Infrastructure Working Reserve be and the same is hereby established by The Township for the

purpose of funding the current infrastructure deficit and to offset the effects of annual amortization.

(8) That the Fire Vehicle Replacement Working Reserve be and the same is hereby established by The Township for the purpose of funding future Fire Department vehicle replacements.

(9) That the Legal Contingency Working Reserve be and the same is hereby established to account for major unrecoverable legal matters of the Township.

(10) That the Insurance Contingency Working Reserve be and the same is hereby established to account for the unrecoverable portion of insurance claims for the Township.

(11) That the Elections Working Reserve be and the same is hereby established to fund the Township's costs for running the election every four years.

(12) That the Winter Maintenance Reserve Fund be and the same is hereby established to provide funding for winter maintenance costs as needed to offset unusual/severe winter weather conditions.

2. Council shall determine annually during the budgeting process, an amount of money to be contributed to each of the Working Reserves indicated in 1(1) to 1(12).

3. Council shall determine annually during the budgeting process, the percentage of the preceding year's General Fund Surplus to be allocated to each of the Working Reserves indicated in 1(1) to 1(12) in accordance with Financial Policies regarding the Establishment and Contribution to Working Reserves and Reserve Funds.

4. That the Surplus of funds from the Winter Maintenance operating accounts be captured annually and be allocated to the Reserve Fund indicated in 1(12). If the winter maintenance expenditures exceed the amount budgeted, the deficit is to be drawn from the Winter Maintenance Reserve Fund.

READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS 19th DAY OF MARCH, 2014.

Dennis Lever, Mayor

Karen M. Landry, CAO/Clerk

Schedule E to Report FIN-2015-02

REPORT FIN-2013-007

TO: Mayor and Members of Council

FROM: Mary Hasan, Director of Finance/Treasurer

SUBJECT: 2014 Capital Budget

RECOMMENDATIONS

That Report FIN-2013-007 regarding the 2014 Capital Budget be received.

PURPOSE

The purpose of this Report is to provide Council with information regarding the presentation of the 2014 Capital Budget.

The Capital Budgets for the various departments will be discussed in the Capital Budget meeting on December 3, 2013 at 9:00 am. Financial Policies regarding the Establishment and Contribution to Working Reserves are discussed in Report FIN-2013-006.

DISCUSSION

Funding Categories Section:

The 2014 Proposed Capital Budget is now presented in a revised format to provide Council and staff further information on how various projects will be funded. These funding categories include:

Capital Carry Forward ï 2013

These are projects that were approved in the 2013 Capital Budget that will be ongoing to 2014. An example includes the new Township Website of which $26,000 was approved in 2013. This project will be ongoing to 2014.

Tax Levy

These are projects which are proposed to be funded through the tax levy. An example includes the facility needs assessment for future upgrades to the Township Office. This was included in the Proposed 2014 Capital Budget. A portion of this project is proposed to be funded through the tax levy.

Gas Tax Reserve Fund

These are projects that can be funded through the Gas Tax Fund. This funding was established in December 2005 as per the agreement between the Township and The Association of Municipalities of Ontario for transfer of Federal Gas Tax Revenues to be used for future capital work. In 2009, municipalities received an amending agreement extension to receive funding for the period 2010 to 2013. The Township is waiting on obtaining a further amended agreement for 2014 onwards. An example includes the Cooks Bridge project in which a portion of the additional project costs will be funded through the Gas Tax Fund.

Aggregate Levy

These are projects that can be funded through the Aggregate Levy. 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 Roads projects because the Aggregate Industry has a direct effect on the Township’s Roads infrastructure. The Township obtains $0.06 per tonne of aggregate shipped in the Township. There are no examples of projects which have utilized the Aggregate Levy in the past. It appears that these funds were used to fund the ongoing operations of the Township rather than being specifically directed to fund capital expenditures.

In Lieu of Parkland Reserve Fund

These are projects that can be funded through the funds received in lieu of parkland.

In new developments or redevelopments, developers and builders are required to either set aside a certain amount of land for parkland (parkland dedication) or alternatively they pay cash-in-lieu of parkland dedication which is paid prior to the issuance of the building permit.

This funding can only be spent 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.

Working Reserves

These are monies that have been set aside to fund specific types of capital expenditures. See report FIN-2013-006 for further details on the types of Working Reserves that have been established and defined in 2013.

Development Charges Reserve Fund

These are growth related projects identified in the Development Charges Background Study that can be funded through the development charges received at building permit stage through registered plans of subdivision and through individual land severances. Examples of projects that will be funded through the development charges funding include the French’s Bridge

Roads project as this project was identified in the 2009 Development Charges Study. The Development Charges Study is up for review in 2014.

Other (Grants)

These are other funds received through grants or other forms of funding. An example of this includes the Cenotaph Restoration Project of which $23,100 has been applied for through Veterans Affairs Canada.

Contributions to Working Reserves and Reserve Funds Section:

The 2014 Proposed Capital Budget includes a new section named "Contributions to Working Reserves and Reserve Funds". This section outlines the various Working Reserves and Reserve Funds for each department as established and defined in Report FIN-2013-006. This section of the Capital Budget also includes the amounts to be reserved in these Working Reserves over the next 5 years not including any surplus allocation percentage as discussed in Report FIN-2013-006.

2009 Development Charges Study Section:

This is a new section for the Township's Capital Budget which includes items on the 2009 Development Charges Study that have not been undertaken by the Township. This is here for informational purposes only and for the purpose of linking the Development Charges Study to the Capital budget.

Comments Section:

The comments section for the Capital Budget includes more detail for Township Staff and Council including the following:

- Detailed costing of the project;
- Information on which Working Reserves the 2014 projects will be funded from;
- Descriptions of how the projects were identified in the 2013 approved Capital Budget and 2014-2017 Capital Forecasts and why there were changes to the cost or timing of the project from the previous Capital Forecast;
- Details on the 2009 Development Charges Study if the specific project was outlined in the study; and
- Information on the replacement cycle of the asset.

Future Changes to the Capital Budget:

There will be further enhancements introduced to the Township's Capital Budget annually over the next two to three years. Some of these examples include:

- Capital project budget sheets which will provide information as to whether the project is a necessity or should be taken on in the future. These project sheets will include the following information:
  - Project Contact
  - Project Priority - rating of 1 to 10 (lowest priority to highest priority)
  - Project Title, Project Type, Location of Project, Project Description, Reason for Project
  - Cost and timing of project - January to March, April to June, July to September, and/or October to December timing
  - Capital Funding ï ie. Tax Levy, Gas Tax, Aggregate Levy, Reserve Fund, DC Reserve Fund, Working Reserves, Capital Carry Forward, Other (Grants), etc.
  - Incremental Operating Budget Impact ï such as incremental revenues, incremental salary and benefits, incremental non-salary costs, etc.
- Linking the Townshipõs Asset Management Plan (completed by December 31, 2013) to the Capital Budgeting/Forecasting process. This linkage of the Townshipõs long-term financial needs to support its infrastructure will be beneficial in assessing the Townshipõs infrastructure gap.
- The Development Charges Study which will be passed through by-law in September 2014 and will have clear linkages to the Townshipõs Capital Forecast on a project by project basis.

Financial Implications

None

Applicable Legislation and Requirements

Municipal Act, 2001

Attachments

Schedule A ï Administration Department 2014 Capital Budget and Forecast

Note: The amounts in the Working Reserves column are subject to change after Township staff review each Working Reserve and the funds within each Working Reserve. The Facility Security costs are currently being investigated with a vendor, therefore, these costs will be provided by the December 3, 2013 Capital Budget meeting.

Schedule A: Administration Department
2014 Capital Budget and Forecast

Capital Purchases/Projects	Capital Cfwd - 2013	2014	2015	2016	2017	2018	2014 Projects: Tax Levy	Gas Tax Reserve Fund	Aggregate Levy	In Lieu of Parkland	Working Reserves	DC Reserve Fund	Other (grants)	Comments
Office renovation/expansion including accessibility			365,000											**Estimate of Costing Only (amount to be confirmed through the completion of a Facility Needs Assessment)** 320K for material and labour costs associated with office renovation/expansion including adhering to accessibility requirements; 45K for an expert to manage the project; Eligible for $10K/year for County Accessibility Grant. Note: The Washroom/Storage addition at the PCC amounted to $302,032.
New Township Website, with AA requirement	26,000													Accessibility requirement deadline of June 2014. Also applied for grant through RED program. Also eligible for $10K/year for County Accessibility Grant.
Community Based Strategic Plan			15,000											Costs incurred by municipalities similar to the Township need to be obtained to ensure the appropriate funding is set aside.
Facility Needs Assessment Plan		20,000					14,000				6,000			To determine 7404 Wellington Rd 34 office expansion/renovation and accessibility requirements for the 2015 capital project. Funding: $6K from building working reserve acct # 133150 - assumed 30% of total cost applies to the building department
Facility Security														
Information Technology Software Upgrade eg. Website Functionality, Keystone - Financial Report Integration; GIS Integration; Access Database - Building; Records Tracking, Datafix (Voters' List)	8,600	31,400					11,400				20,000			20K from general working reserve acct #133110 8.6K from building tracking software budgeted in 2013

Schedule A: Administration Department

2014 Capital Budget and Forecast

Capital Purchases/Projects	Capital Cfwd - 2013	2014	2015	2016	2017	2018	2014 Projects: Tax Levy	Gas Tax Reserve Fund	Aggregate Levy	In Lieu of Parkland	Working Reserves	DC Reserve Fund	Other (grants)	Comments
Computer Equipment Purchases - 2014		5,000					5,000							Equipment for new council as required.
Computer Equipment Purchases - 2018						20,000								Typical 4 year replacement cycle of laptops.
Total Capital Expenditures	**34,600**	**56,400**	**380,000**	**0**	**0**	**20,000**	**30,400**	**0**	**0**	**0**	**26,000**	**0**	**0**	

Contributions to Working Reserves & Reserve Funds	Capital Cfwd-2013	2014	2015	2016	2017	2018	2014 Projects: Tax Levy	Gas Tax Reserve Fund	Aggregate Levy	In Lieu of Parkland	Working Reserves	DC Reserve Fund	Other (grants)	Comments
Administration Office Repairs and Restoration Working Reserve		50,000					50,000							
Corporate Accessibility Working Reserve		10,000	10,000	10,000	10,000	10,000	10,000							
Corporate Information Technology Software Working Reserve		10,000	10,000	10,000	10,000	10,000	10,000							
Corporate Information Technology Hardware Working Reserve		5,000	5,000	5,000	5,000	5,000	5,000							
Corporate Studies Reserve Fund														Monies received as development charges as set out under Subsection 16(1) of the Development Charges Act.
Total Contributions	**0**	**75,000**	**25,000**	**25,000**	**25,000**	**25,000**	**75,000**	**0**	**0**	**0**	**0**	**0**	**0**	

2009 Development Charges Study*	Capital Cfwd-2013	2014	2015	2016	2017	2018	
							*this section of the capital budget includes items on the 2009 development charges study that have not been undertaken by the Township. This is here for informational purposes only and for the purpose of linking the development charges study to the Capital budget.
Zoning By-law Review		109,857					2012 timing per the 2009 Development Charges Study with $50,811 recoverable through development charges.
Total Capital Expenditures	**0**	**109,857**	**0**	**0**	**0**	**0**	

REPORT FIN-2015-03

TO:	Mayor and Members of Council
FROM:	Mary Hasan, Director of Finance/Treasurer
MEETING DATE:	January 14, 2015
SUBJECT:	2014 Completed Capital Projects

RECOMMENDATIONS

That Report FIN-2015-03 regarding the 2014 Completed Capital Projects be received.

DISCUSSION

Purpose

The purpose of this report is to provide Council with information regarding the 2014 Completed Capital Projects. This report also provides Council with information regarding projects approved in 2014 or a previous year and the capital carry-forward portion of these projects. The balances in Working Reserves and Reserve funds are discussed in Report FIN-2015-04. The 2015 Proposed Capital Budget is discussed in Report FIN-2015-02.

Background

In accordance with the 2014 Capital Budget process, completed and carry forward capital projects are to be reported to Council during the budgeting process.

FINANCIAL IMPLICATIONS

Schedule A to Report FIN-2015-03 includes departmental budget versus actual amounts for capital projects that were approved in the 2014 Capital Budget including their actual impact on the various funding sources. These funding sources include taxation levy, working reserves and reserve funds, 2013 capital carry-forward, and grants.

Schedule B to Report FIN-2015-03 includes the above information reconciled corporately. It also includes the total estimated capital surplus of $12,888 based on the completed capital projects corporate wide.

Schedule C to Report FIN-2015-03 includes the Capital Carry-forward balance of $364,414 as of December 31, 2014 taking into account the following:

- The beginning balance as of December 31, 2013 of $191,714;
- Less the capital carry-forward outlay of $156, 749 for:
    - projects completed in 2014
    - unused funds recommended to be transferred to a working reserve in 2014;
- Plus the capital carry-forward additions for projects budgeted in 2014 to be completed in 2015 of $319,800.

Schedule D to Report FIN-2015-03 includes the Operating Carry-forward balance of $139,662 as of December 31, 2014 taking into account the following:

- The beginning balance as of December 31, 2013 of $163,150;
- Less the operating carry-forward outlay for projects completed in 2014 of $23,488;

As noted on Schedule D it is recommended that the Operating Carry-forward balance of $139,662 be utilized to fund future tax appeal losses that have not yet settled in 2014. Therefore, the balance of $139,662 should remain in the Operating Carry-forward Working Reserve.

The 2014 actual figures are obtained from the Keystone General Ledger for payments made in 2014. As there are still invoices outstanding from vendors for capital projects completed in 2014, these amounts above are subject to change based on the invoices that are paid for work performed in 2014.

APPLICABLE LEGISLATION AND REQUIREMENTS

Municipal Act, 2001

ATTACHMENTS

Schedule A1: Corporate Completed Capital Projects

Schedule A2: Finance Completed Capital Projects

Schedule A3: Public Works Completed Capital Projects

Schedule A4: Parks Completed Capital Projects

Schedule A5: Optimist Recreation Centre Completed Capital Projects

Schedule A6: Puslinch Community Centre Completed Capital Projects

Schedule A7: Fire and Rescue Services Completed Capital Projects

Schedule B: Capital Budget Reconciliation

Schedule C: Capital Carry-forward Balance as of December 31, 2014

Schedule D: Operating Carry-forward Balance as of December 31, 2014

Schedule A1 - Corporate Completed Capital Projects

	Budget					Actual						
Name of Project	**Capital Cfwd - 2013**	**2014 Budget**	**Levy**	**Working Reserves**	**Other (grants)**	**Capital Cfwd - 2014**	**2014 Actual**	**Capital Cfwd - 2013**	**Levy**	**Working Reserves**	**Other (grants)**	**Comments**
Facility Needs Assessment Plan	-	20,000	-	10,000	10,000	10,696	9,304	-	-	-	9,304	County 2014 Accessibility Grant of $10,000 approved and received. Project is anticipated for completion in early 2015.
Facility Security	-	11,300	-	11,300	-	1,391	9,909	-	-	9,909	-	Building Surplus - $2,973 Admin. Office Repairs and Restoration - $6,936 2014 capital carry-forward amount is for the additional work required in the Fire and Rescue services area related to the facility security initiative.
Information Technology Software Upgrade including new Township Website	44,600	58,900	24,980	17,670	16,250	64,402	39,098	10,000	1,118	11,729	16,250	County 2013 Accessibility Grant - $10,000 (Capital Cfwd.) Rural Economic Development Grant - $16,250 Building Surplus - $11,729 2014 capital carry-forward amount is for the implementation of the recommendations from the Township's Information Architecture Assessment and Roadmap Report dated December 9, 2013.
Business Retention and Expansion Plan - Implementation	-	25,000	2,500	-	22,500	25,000	-	-	-	-	-	2014 capital carry-forward amount is in accordance with PD-2014-007 - CIP First Steps to complete a Community Improvement Plan.
Computer Equipment Purchases - 2014	-	5,000	5,000	-	-	3,363	1,637	-	1,637	-	-	Capital Carryforward relates to the purchase of two laptops for front desks at the Municipal Office for automated receipts for payments (cash, cheque, debit) received at the front desk.
Totals	**44,600**	**120,200**	**32,480**	**38,970**	**48,750**	**104,853**	**59,947**	**10,000**	**2,755**	**21,638**	**25,554**	

Schedule A2 - Finance Completed Capital Projects

	Budget			Actual			
Name of Project	**2014 Budget**	**Levy**	**DC Reserve Fund**	**2014 Actual**	**Levy**	**DC Reserve Fund**	**Comments**
Development Charges Study	16,000	4,960	11,040	18,172	1,817	16,354	The 2014 DC study includes the Development Charges Study in 2014 with approximately 90% of its cost recoverable through DC's (p. 5-2).
Totals	**16,000**	**4,960**	**11,040**	**18,172**	**1,817**	**16,354**	

Capital Surplus	**3,143**

Schedule A3 - Public Works Completed Capital Projects

	Budget						Actual							
Name of Project	Capital Cfwd - 2013	2014 Budget	Levy	Gas Tax Reserve Fund	Working Reserve	DC Reserve Fund	Capital Cfwd - 2014	2014 Actual	Capital Cfwd - 2013	Levy	Gas Tax Reserve Fund	Working Reserves	DC Reserve Fund	Comments
Traffic Calming - Streetscaping Morriston	10,014	37,500	37,500	-	-	-	52,846	2,132	-	1,799	-	-	333	Invoices from MacKinnon & Associates in 2014 for final revisions to landscape plans, providing preliminary construction costs, attending meeting with Township staff and presenting concepts to Council,preparing and attending the public meeting and preparing a draft encroachment application.
Cook's Bridge - 0001	-	36,452	10,000	26,452	-	-	-	29,994	-	10,000	19,994	-	-	
256 Brock Road	48,760	115,000	-	-	115,000	-	-	99,600	48,760	-	-	50,840	-	
Concession 2-#35 to Concession 10 and Concession 2 at little lake	-	288,700	-	258,400	30,300	-	-	193,754	-	-	163,528	-	30,226	Please note that in the 2014 Capital Budget this is noted as Concession 2-#35 to Concession 10 $258,400 and Concession 2 at Little Lake $30,300.
Victoria Road - 36 to Leslie Rd. and Victoria Road - Leslie Rd. to Townline	-	362,600	-	263,800	98,800	-	-	262,841	-	-	221,838	-	41,003	See Report PW-2014-002
Leslie Rd - 2014	-	10,000	-	-	10,000	-	1,861	8,139	-	-	-	6,869	1,270	See Report PW-2014-002
French's Bridge - 0007	29,849	135,000	-	121,120	-	13,880	-	180,489	29,849	-	122,484	-	28,156	
Plow truck - 303 single axle	-	225,000	145,000	-	80,000	-	123,654	101,346	-	101,346	-	-	-	See Report PW-2014-004
Gore Road - 2017	-	10,000	10,000	-	-	-	2,731	9,049	-	7,637	-	-	1,412	
Gore Road - 2018	-	10,000	10,000	-	-	-	6,672	5,010	-	4,229	-	-	782	
Gilmour Road - 2009	-	15,000	15,000	-	-	-	-	10,849	-	9,157	-	-	1,692	
Brush Chipper	-	20,000	-	-	-	20,000	-	-	-	-	-	-	-	In the 2015 Capital Budget
Totals	**88,623**	**1,265,252**	**227,500**	**669,772**	**334,100**	**33,880**	**187,765**	**903,203**	**78,609**	**134,168**	**527,844**	**57,709**	**104,873**	

Gilmour Rd.	5,843
Capital Surplus	**5,843**

Schedule A4 - Parks Completed Capital Projects

	Budget				Actual				
Name of Project	**Capital Cfwd - 2013**	**Operating Cfwd - 2013**	**2014 Budget**	**Other (grants)**	**2014 Actual**	**Capital Cfwd - 2013**	**Operating Cfwd - 2013**	**Other (grants)**	**Comments**
Cenotaph Restoration Project	14,000	8,770	23,100	23,100	42,739	14,000	6,254	22,485	In 2013, the Township budgeted funds in the Operating Budget for the Cenotaph Restoration project. The unspent funds of $8,770 were transferred to an Operating Carry-forward Working Reserve.
Totals	**14,000**	**8,770**	**23,100**	**23,100**	**42,739**	**14,000**	**6,254**	**22,485**	

Schedule A5 - Optimist Recreation Centre Completed Capital Projects

	Budget				Actual				
Name of Project	**2014 Budget**	**Levy**	**In Lieu of Parkland**	**Working Reserves**	**2014 Actual**	**Levy**	**In Lieu of Parkland**	**Working Reserves**	**Comments**
Facility Security	4,600	4,600	-	-	4,199	4,199	-	-	
Replacement of Refrigeration Unit and Roof Structure Over Refrigeration Condenser Unit	74,000	5,000	39,801	29,199	73,468	5,000	39,269	29,199	Please note that in the 2014 Capital Budget this is noted as Roof Structure $5,000 and Replacement of Refrigeration Unit $69,000.
Totals	**78,600**	**9,600**	**39,801**	**29,199**	**77,667**	**9,199**	**39,269**	**29,199**	

Facility Security	401
Capital Surplus	**401**

Schedule A6 - Puslinch Community Centre Completed Capital Projects

	Budget							Actual							
Name of Project	**Capital Cfwd - 2013**	**2014 Budget**	**Levy**	**In Lieu of Parkland**	**Working Reserves**	**DC Reserve Fund**	**Other (grants)**	**Capital Cfwd - 2014**	**2014 Actual**	**Levy**	**In Lieu of Parkland**	**Capital Cfwd - 2013 and 2014**	**DC Reserve Fund**	**Other (grants)**	**Comments**
Cabinets - Alf Hales Room	15,000	-	-	-	-	-	-		15,000	-	-	15,000	-	-	**Note A**
Flooring	-	40,000	-	30,000	10,000	-	-	-	25,177	-	25,177	-	-	-	
Recreation Master Plan	-	50,000	12,500	-	-	37,500	-	16,538	22,962	10,562	-	-	12,399	-	
Retractable Screen & Projection Equipment	-	13,150	13,150	-	-	-	-		13,150	-	-	13,150	-	-	**Note A**
Hall Lighting	-	5,000	2,500	-	-	-	2,500	5,000	-	-	-	-	-	-	
Facility Security	-	7,800	-	7,800	-	-	-	-	8,402	-	8,402	-	-	-	
Totals	**15,000**	**115,950**	**28,150**	**37,800**	**10,000**	**37,500**	**2,500**	**21,538**	**84,691**	**10,562**	**33,579**	**28,150**	**12,399**	**-**	

Note A	As recommended in Report FIN-2015-02, it is recommended that these capital carry - forward items from 2013 (cabinets) and 2014 (retractable screen and projection equipment) which were tax base funded be used to fund the building maintenance requirements as identified in the 2015 Capital Budget column and the Building Condition Assessment report for the PCC.

Schedule A7 - Fire and Rescue Services Completed Capital Projects

	Budget					Actual						
Name of Project	**Capital Cfwd - 2013**	**2014 Budget**	**Levy**	**Working Reserves**	**DC Reserve Fund**	**Capital Cfwd - 2014**	**2014 Actual**	**Capital Cfwd - 2013**	**Levy**	**Working Reserves**	**DC Reserve Fund**	**Comments**
SCBA Compressor & Cascade Cylinders	29,491	-	-	-	-	-	29,490	25,990	-	-	3,500	
Master Fire Plan	-	41,196	20,000	-	21,196	33,969	7,227	-	2,891	-	4,336	
Radio Communication Interfacing	-	24,800	19,800	5,000	-	16,290	13,608	-	8,165	-	5,443	
Totals	**29,491**	**65,996**	**39,800**	**5,000**	**21,196**	**50,258**	**50,325**	**25,990**	**11,055**	**-**	**13,279**	

SCBA Compressor & Cascade Cylinders	3,501
Capital Surplus	**3,501**

Schedule B - Capital Budget Reconciliation

	Budget									Actual									
	Capital Cfwd - 2013	Oper. Cfwd - 2013	2014 Budget	Levy	Gas Tax	In Lieu of Parkland	Working Reserve	DC Reserve	Other - grants	Capital Cfwd - 2014	2014 Actual	Capital Cfwd - 2013	Oper. Cfwd - 2013	Levy	Gas Tax	In Lieu of Parkland	Working Reserve	DC Reserve	Other - grants
Admin	44,600		120,200	32,480	-	-	38,970	-	48,750	104,853	59,947	10,000	-	2,755	-	-	21,638	-	25,554
Finance	-		16,000	4,960	-	-	-	11,040	-	-	18,172	-	-	1,817	-	-	-	16,354	-
Public Works	88,623		1,265,252	227,500	669,772	-	334,100	33,880	-	187,765	903,203	78,609	-	134,168	527,844	-	57,709	104,873	-
Parks	14,000	8,770	23,100	-	-	-	-	-	23,100	-	42,739	14,000	6,254	-	-	-	-	-	22,485
ORC	-	-	78,600	9,600	-	39,801	29,199	-	-	-	77,667	-	-	9,199	-	39,269	29,199	-	-
PCC	15,000	-	115,950	28,150	-	37,800	10,000	37,500	2,500	21,538	84,691	28,150	-	10,562	-	33,579	-	12,399	-
Fire and Rescue	29,491	-	65,996	39,800	-	-	5,000	21,196	-	50,258	50,325	25,990	-	11,055	-	-	-	13,279	-
Totals	**191,714**	**8,770**	**1,685,098**	**342,490**	**669,772**	**77,601**	**417,269**	**103,616**	**74,350**	**364,414**	**1,236,743**	**156,749**	**6,254**	**169,556**	**527,844**	**72,848**	**108,546**	**146,906**	**48,039**

Grand Total Capital Surplus	**12,888**

Schedule C - Capital Carry-forward Balance as of December 31, 2014

			Note A	Note B	Note C			
Name of Project	**Capital Cfwd - 2013 Balance**	**Capital Cfwd. Outlay**	**Capital Surplus**	**Capital Cfwd. Addition Taxes Levied/Grant Monies Received**	**Capital Cfwd. Addition Reserve Funded/Grant Monies not Received**	**Total Capital Cfwd. Addition**	**Capital Cfwd - 2014 Balance**	
Facility Needs Assessment Plan	-	-	-	696	10,000	10,696	**10,696**	Note A
Facility Security	-	-	-	-	1,391	1,391	**1,391**	
Information Technology Software Upgrade including new Township Website	44,600	- 10,000	-	23,862	5,941	29,802	**64,402**	
Business Retention and Expansion Plan - Implementation	-	-	-	2,500	22,500	25,000	**25,000**	Note B
Computer Equipment Purchases - 2014	-	-	-	3,363	-	3,363	**3,363**	
Traffic Calming - Streetscaping Morriston	10,014	-	-	35,701	7,131	42,832	**52,846**	Note C
256 Brock Road	48,760	- 48,760	-	-	-	-	**-**	
Leslie Rd - 2014	-	-	-	-	1,861	1,861	**1,861**	
French's Bridge - 0007	29,849	- 29,849	-	-	-	-	**-**	
Plow truck - 303 single axle	-	-	-	43,654	80,000	123,654	**123,654**	Note D
Gore Road - 2017	-	-	-	2,363	369	2,731	**2,731**	
Gore Road - 2018	-	-	-	5,771	900	6,672	**6,672**	
Cenotaph Restoration Project	14,000	- 14,000	-	-	-	-	**-**	
Cabinets - Alf Hales Room	15,000	- 15,000	-	-	-	-	**-**	See Note D
Recreation Master Plan	-	-	-	1,938	14,601	16,538	**16,538**	
Retractable Screen & Projection Equipment	-	- 13,150	-	-	-	-	**-**	See Note D
Hall Lighting	-	-	-	2,500	2,500	5,000	**5,000**	
SCBA Compressor & Cascade Cylinders	29,491	- 25,990	3,501	-	-	-	**-**	
Master Fire Plan	-	-	-	17,109	16,860	33,969	**33,969**	
Radio Communication Interfacing	-	-	-	11,635	4,654	16,290	**16,290**	
Totals	**191,714**	**- 156,749**	**3,501**	**151,092**	**168,708**	**319,800**	**364,414**	

Note A This is included in the 2014 Capital surplus calculation as the project is completed and it was funded through tax levy in 2013.

Note B These are tax levy or grant funded additions that will be physically transferred to the Capital Carry-forward working reserve as it relates to taxes levied or grant monies received in 2014. These amounts are transferred because they should not be included in the surplus calculation performed at year-end.

Note C These are additions that will not be physically transferred to the Capital Carry-forward working reserve as it relates to items budgeted in 2014 to be funded from Working Reserves or Reserve Funds. It also includes additions related to grants for which the Township has not received funds in 2014.

Note D As recommended in Report FIN-2015-02, it is recommended that these capital carry-forward items from 2013 (cabinets) and 2014 (retractable screen and projection equipment) which were tax base funded be used to fund the building maintenance requirements as identified in the 2015 Capital Budget column and the Building Condition Assessment report for the PCC.

Schedule D - Operating Carry-forward Balance as of December 31, 2014

Name of Project	Oper. Cfwd - 2013 Balance	Oper. Cfwd. Outlay	Oper. Cfwd. Addition	Oper. Cfwd - 2014 Balance	
Corporate Gravel Pit Appeals	125,000	-	-	**125,000**	
Business Retention and Expansion Plan	9,380	- 8,461	-	**919**	
Pay Equity Study	20,000	- 8,772	-	**11,228**	
Cenotaph Restoration Project	8,770	- 6,254	-	**2,516**	
Totals	**163,150**	**- 23,488**	**-**	**139,662**	**Note A**

Note A	It is recommended that the surpluses from the above projects that were budgeted as part of the 2013 Operating Budget be utilized to fund future tax appeal losses that have not yet settled in 2014. Therefore, the balance of $139,662 should remain in the Operating Carryforward Working Reserve.

REPORT FIN-2015-04

TO:	Mayor and Members of Council
FROM:	Mary Hasan, Director of Finance/Treasurer
MEETING DATE:	January 14, 2015
SUBJECT:	Balances in Working Reserves and Reserve Funds

RECOMMENDATIONS

That Report FIN-2015-04 regarding the Balances in Working Reserves and Reserve Funds be received.

DISCUSSION

Purpose

The purpose of this report is to provide Council with information regarding the 2014 balances in working reserves and reserve funds inclusive of the changes in these working reserves and reserve funds due to the 2015 proposed capital program. The 2014 completed capital projects are discussed in Report FIN-2015-03. The 2015 Proposed Capital Budget is discussed in Report FIN-2015-02.

Background

In accordance with the 2014 Capital Budget process, the balances in working reserves and reserve funds are to be reported to Council during the budgeting process.

FINANCIAL IMPLICATIONS

Schedule A to Report FIN-2015-04 includes the balance in each working reserve with a total balance of $2,373, 213 after taking into account the following:

- The beginning balance as of December 31, 2013 of $2,229,916;
- Plus 2014 budget contributions based on the approved 2014 budget of $347,500;
- Plus 2013 surplus allocations to the working reserves based on the approved 2014 budget of $382,191;
- Plus additions to the working reserve of $181,042 for items such as:

    - $151,092 of capital carry-forward tax levied/grant funded additions for unspent funds to be spent in 2015;
    - $1,800 for the sale of two trailers in the parks department
    - $28,150 for the unspent cabinet and retractable screen/projection equipment funds that are recommended to be used to fund the building maintenance requirements as identified in the 2015 Capital Budget column and the Building Condition Assessment report for the PCC;
- Less 2014 funds expended from the working reserve in accordance with the 2014 budget of $365,110;
- Plus surplus in the following (amounts to be determined through the operating budget process):
    - Building department for building permit fees in excess of expenditures incurred; and
    - Winter Maintenance operating accounts as per By-law No. 023/14 Section 4;
- Less Development Charge (DC) study adjustments based on the 2014 DC study completed by Watson & Associates Economists Ltd. of $48,944;
- Less capital carry-forward items to be expended in 2015 that were working reserve funded as part of the 2014 budgeting process of $99,832;
- Plus the proposed 2015 budget contributions of $202,500;
- Less the proposed 2015 budget outlays of $456,049.

Please note that the capital carry-forward and operating carry-forward working reserves relate to projects that were budgeted in 2014 but will be completed and closed in 2015. The 2014 taxes levied and/or grant monies received for these open capital projects will be transferred to the capital/operating carry-forward working reserve for the purpose of ensuring that the monies are spent in accordance with the 2014 budget.

Please note that the balances as attached in Schedule A do not include any contributions that would be made in accordance with the Township's policy for any budget surplus as per Council Resolution No. 2013-284.

Schedule B to Report FIN-2015-04 includes the balance in each of the reserve funds with a total balance of $235,703 after taking into account the following:

- The beginning balance as of December 31, 2013 of $1,138,377;
- Less Development Charge (DC) study adjustments based on the 2014 DC study completed by Watson & Associates Economists Ltd. of $32,277;
- Plus funds received in 2014 (gas tax funds, development charges, cash in lieu of parkland, and interest earned) of $338,481;
- Less 2014 funds expended from the reserve fund based on the 2014 capital budget and the 2014 DC study completed of $747,598;
- Less 2014 funds expended from the reserve fund based on the 2014 operating budget and the 2014 DC study completed of $8,379;
- Less capital carry-forward items to be expended in 2015 that were reserve funded as part of the 2014 budgeting process of $46,376;

- Plus 2015 known gas tax fund revenues to be received of $203,528;
- Less the proposed 2015 budget outlays of $610,052.

It is important to note that the Roads and Related Services Reserve Fund has a negative balance of $173,033 after taking into account the 2015 proposed budget outlays. Based on staffôs discussion with the DC consultant at Watson & Associates Economists Ltd., the municipality is permitted to have a negative balance in a DC reserve fund. Staff will continue to monitor this balance in 2015 to determine an appropriate action plan. This will be further investigated as part of the Amendment to the DC by-law that is to occur after the completion of the Recreation and Parks Master Plan and the Fire Master Plan.

The 2014 actual capital outlay figures are obtained from the Keystone General Ledger for payments made in 2014. Staff have reviewed the 2014 DC study to ensure that all projects that are included in the DC calculation and their appropriate allocation percentage for DC recoverability have been appropriately accounted for and transferred out of the DC reserve fund. As there are still invoices outstanding from vendors for capital projects completed in 2014, these amounts above are subject to change based on the invoices that are paid for work performed in 2014.

APPLICABLE LEGISLATION AND REQUIREMENTS

Municipal Act, 2001

ATTACHMENTS

Schedule A ï Balances in Working Reserves

Schedule B ï Balances in Reserve Funds

Schedule A - Balances in Working Reserves

	13-3090 Capital Cfwd.	13-3100 Operat. Cfwd.	13-3110 Corp. Office Repairs	13-3115 Election	13-3120 IT Hardware	13-3125 Accessi bility	13-3130 IT Software	13-3135 Parks Infrastr.	13-3140 Parks Equip.	13-3145 ORC Equip.	13-3150 Bldg Reserve	13-3155 ORC Fac. Improv.	13-3160 PCC Equip.	13-3165 PCC Fac. Improv.	13-3170 Public Works Replace. and Restorat.	13-3175 Public Works Equip.	13-3180 ISF for ORC	13-3185 Legal Conting.	13-3190 Fire Vehicle Replac.	13-3195 Insur. Conting.	13-3200 Fire Equip.	13-3205 Winter Maint.	Total
2013 Balance	191,714	163,150	167,085	-	14,050	77,355	12,488	4,690	350	420	528,023	70	280	1,190	746,184	114,886	29,199	-	175,904	-	2,878	-	2,229,916
2014 Budget Contrib.	-	-	10,000	9,000	3,250	6,500	6,500	65,000	6,500	6,500	-	13,000	6,500	13,000	32,500	65,000	-	5,000	81,250	5,000	13,000	-	347,500
2013 Surplus	-	-	5,466	-	5,466	5,466	5,466	4,555	4,555	4,555	-	4,555	4,555	4,555	51,013	49,192	-	100,000	16,397	50,000	16,397	50,000	382,191
Balance - 2014 Budget By-law Adoption	191,714	163,150	182,551	9,000	22,766	89,321	24,454	74,245	11,405	11,475	528,023	17,625	11,335	18,745	829,697	229,078	29,199	105,000	273,551	55,000	32,275	50,000	2,959,607
Additions	151,092	-	-	-	-	-	-	-	1,800	-	-	-	-	28,150	-	-	-	-	-	-	-	-	181,042
Outlay	(156,749)	(23,488)	(6,936)	-	(12,000)	-	(10,000)	-	-	-	(14,702)	-	-	-	(57,709)	-	(29,199)	(37,653)	-	(16,674)	-	-	(365,110)
Surplus/ (Deficit)	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-		-
DC Study Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(48,944)	-	-	-	(48,944)
2014 Balance	186,057	139,662	175,615	9,000	10,766	89,321	14,454	74,245	13,205	11,475	513,321	17,625	11,335	46,895	771,988	229,078	-	67,347	224,607	38,326	32,275	50,000	2,726,594
Cfwd. Items	-	-	(974)	-	-	(7,000)	-	-	-	-	(9,358)	-	-	(2,500)	-	(80,000)	-	-	-	-	-	-	(99,832)
2015 Budget Contrib.	-	-	-	-	2,500	5,000	5,000	25,000	5,000	5,000	-	10,000	5,000	10,000	25,000	50,000	-	-	50,000	-	5,000	-	202,500
2015 Budget Outlay	(186,057)	(139,662)	(10,500)	-	-	-	-	(25,000)	-	-	(20,700)	-	-	(28,150)	(37,980)	(8,000)	-	-	-	-	-	-	(456,049)
2015 Est. Balance	-	-	164,141	9,000	13,266	87,321	19,454	74,245	18,205	16,475	483,263	27,625	16,335	26,245	759,008	191,078	-	67,347	274,607	38,326	37,275	50,000	2,373,213

Yellow highlighted items will be completed after the 2015 Operating Budget is finalized.

Schedule B - Balances in Reserve Funds

	43-4271 Fire Services	43-2473 Roads and Related Services	43-2474 Federal Gas Tax Rebate	43-2477 Library	43-2475 Parks and Recreation Services	43-2476 Cash in Lieu of Parkland	43-2479 Admin. Studies	Total	
2013 Balance	102,219	127,186	489,425	15,448	9,987	263,612	130,500	1,138,377	
DC Study Adj.	48,944	(43,014)	-	(15,448)	19,003	(3,555)	(38,207)	(32,277)	Note A
DC Study By-law Adoption Balance	151,163	84,172	489,425	-	28,990	260,057	92,293	1,106,100	
Gas Tax Funds Received	-	-	203,528	-	-	-	-	203,528	
Develop. Charges Rec'd	24,672	66,797	-	-	7,414	-	5,650	104,533	
Cash in Lieu of Parkland Rec'd	-	-	-	-	-	9,726	-	9,726	
Interest Earned	1,508	8,534	5,482	-	3,512	-	1,658	20,694	
2014 Balance	177,344	159,502	698,434	-	39,917	269,783	99,601	1,444,581	
2014 Capital	(8,943)	(104,873)	(527,844)	-	-	(72,848)	(33,090)	(747,598)	
2014 Operating	(4,117)	-	-	-	(4,261)	-	-	(8,379)	
2014 Ending Balance	164,283	54,629	170,591	-	35,655	196,935	66,511	688,604	
Cfwd items	(4,654)	(10,262)	-	-	-	-	(31,460)	(46,376)	
2015 Revenues	-	-	203,528	-	-	-	-	203,528	
2015 Budget Outlays	-	(217,400)	(253,706)	-	(34,020)	(85,000)	(19,926)	(610,052)	
2015 Est. Balance	159,629	(173,033)	120,412	-	1,635	111,935	15,125	235,703	

Note A **The DC Study adjustments were to remove non-development charge funds from the development charge reserve funds, to return funds removed for non-development charge eligible items, and to remove funds for development charge eligible items. This is in accordance with the 2014 DC Study completed by Watson & Associates Economists Ltd.**