

**Administration Operating Budget - 2014**

4.2(c)(i)

**REVENUES**

User Fees

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0015-1110	Signature of Commissioner and FOI Requests	\$5,000 budgeted for Lottery Licences, FOI's, Council Packages, NSF fees, Tender Fees, Invoice Administration Fees, Staff Appreciation Night/Other Event Sales, and Site Alteration Agreement Revenues all in account number 01-0015-3140.	7,389.83	215.00	Signature of Commissioner - 20 requests * \$10 (net of HST)/document  FOI Requests - Charged at the rate permitted per the legislation - estimate of 3 requests * \$5/request 2013 - 3 FOI requests 2012 - 4 FOI requests 2011 - 2 FOI requests
01-0015-1120	Investigator Fees	-	-	-	\$175 (net of HST)/half day less than 3 hours plus related expenses \$350 (net of HST)/day over 3 hours plus related expenses
<b>SUB TOTAL</b>		<b>5,000.00</b>	<b>7,389.83</b>	<b>215.00</b>	

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0015-1130	Engineering and Environmental Fees Recovered	-	-	4,500.00	recoveries for monitoring reports for pits.
01-0015-1140	Legal Fees Recovered	-	-	-	
01-0015-1150	Recoveries from Staff Events	-	-	1,000.00	Appreciation Night recoveries.
<b>SUB TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>5,500.00</b>	
<b>TOTAL ADMINISTRATION REVENUE</b>		<b>5,000.00</b>	<b>7,389.83</b>	<b>5,715.00</b>	

## Administration Operating Budget - 2014

### EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0010-4000	FT Wages - Gen Gov't	420,000.00	362,898.49	190,656.00	Based on contracts and/or 2013-029 Remuneration By-law
01-0010-4001	PT Wages - Gen Gov't	112,425.00	125,531.94	118,700.00	Based on 2013-029 Remuneration By-law
01-0010-4001	PT Wages - Cleaning	10,175.00	-	-	Included in PT Wages - Gen Gov't above - \$2,824/year
01-0010-4002	OT Wages - Gen Gov't	-	-	-	
01-0010-4100	FT Benefits - Gen Gov't	143,000.00	110,252.59	34,335.00	
01-0010-4101	PT Benefits - Gen Gov't	-	-	8,810.00	This was part of account number 01-0010-4100
01-0010-4102	Manulife Benefits - Gen Gov't	-	-	38,000.00	This was part of account number 01-0010-4100 2.6% increase from the previous year
01-0010-4103	WSIB	-	-	5,015.00	
01-0010-4200	Office Supplies & Equipment	21,000.00	20,463.51	2,600.00	Office wide expenses are in Finance department. Remaining is based on actuals directly attributable to this department. Operational software/hardware upgrades and support from IT consultant are budgeted in Finance based on actuals. Hardware purchases such as laptops etc. are capital items and incorporated in the Capital Budget. 2013 laptop purchases - \$6,885 2013 software upgrades/support - \$556 2014 Laptop Purchase (1)
01-0010-4201	Hydro	3,500.00	3,782.58	-	allocated between Finance and Building
01-0010-4202	Heat	2,000.00	1,464.24	-	allocated between Finance and Building
<b>SUB TOTAL</b>		<b>712,100.00</b>	<b>624,393.35</b>	<b>398,116.00</b>	

## Administration Operating Budget - 2014

### EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
					Total Budget - 200 Amount allocated to Administration - 140 Amount allocated to Building - 60
01-0010-4204	Water Protection	300.00	194.08	140.00	
01-0010-4215	Cleaning, Maint & supplies for Bldg	10,000.00	3,967.30	-	allocated between Finance and Building
01-0010-4216	Kitchen Supplies and Equipment	2,000.00	2,358.21	-	allocated between Finance and Building
01-0010-4222	Outdoor Maintenance of Building	-	1,250.00	-	allocated between Finance and Building
01-0010-4300	Speed Monitor	1,000.00	-	-	allocated in Roads.
01-0010-4301	Postage	5,000.00	4,690.88	-	allocated between Finance and Building
01-0010-4302	Communication (phone, fax, intern)	8,500.00	7,679.77	775.00	
01-0010-4303	Professional Fees - Legal	50,000.00	60,160.14	50,000.00	Corporate Legal
01-0010-4304	Professional Fees - Audit	25,000.00	25,032.96	-	allocated between Finance and Building
01-0010-4305	Professional Fees - Engineering & Environmental	65,000.00	25,980.54	7,000.00	Pinebush, Guelph Water Supply Plant, Black Bridge, and Monitoring Review Reports of various gravel pits.
01-0010-4306	Rental & Maintenance of Office Equip	15,000.00	11,020.72	-	In Contracted Services - 01-0100-4320 and allocated between Finance and Building.
01-0010-4307	Events and Other	8,000.00	10,233.01	11,500.00	Staff Appreciation Events, Township Pins, Inaugural. Mayor's Levy to be budgeted in 2015
01-0010-4308	Mileage	10,000.00	6,422.74	5,500.00	Based on 2013 actual for administration staff including Council
	<b>SUB TOTAL</b>	<b>199,800.00</b>	<b>158,990.35</b>	<b>74,915.00</b>	

## Administration Operating Budget - 2014

### EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0010-4309	Professional Development	13,500.00	10,684.52	16,800.00	Based on 2013 actual for administration staff including Council Computer Software Training; Management Training; Mandatory Legislative Training Total 2014 Budget not directly attributable to Administration - \$4,000 Amount allocated to Administration - \$2,800
01-0010-4311	Membership and Subscription Fees	6,000.00	5,316.98	5,430.00	Association of Municipalities of Ontario Ontario Good Roads Association Wellington County Clerks & Treasurers Federation of Canadian Municipalities AMCTO Full Membership (2)
01-0010-4312	Employee Travel - Meals	2,000.00	440.57	600.00	Based on 2013 actual for administration staff including Council
01-0010-4313	Employee Travel - Accom/Parking	6,500.00	5,367.45	6,000.00	Based on 2013 actuals for administration staff
01-0010-4314	Employee Travel - Air Fare	-	373.75	-	
01-0010-4315	Insurance	33,000.00	40,910.36	56,030.00	Deductible increase from 5K to 25K - budgeted \$18,800/year for legal claim deductibles. -Budgeted 5K for property damage deductibles Premium - \$28,020 * 15% increase = \$32,223
01-0010-4316	Advertising	8,700.00	8,075.38	3,700.00	Notice of Board & Committee Vacancies - Green Legacy Request for Proposal Notices Notice of Fall Fair Notice of Application for Appropriation to Expropriate
<b>SUB TOTAL</b>		<b>69,700.00</b>	<b>71,169.01</b>	<b>88,560.00</b>	

## Administration Operating Budget - 2014

### EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0010-4317	Water Monitoring	20,000.00	11,570.52	17,650.00	Water Quality Monitoring for Carroll Pond - budgeted at \$13,500 for 2014 per contract with Gamsby Gamsby Actuals Groundwater Monitoring - budgeted at \$4,150 for 2014
01-0010-4320	Contract Services	30,000.00	39,542.03	1,720.00	allocated between Finance and Building Amounts directly attributable to Administration: Taste Real Norm Gamble Council Orientation
01-0010-4322	Emergency Management	5,000.00	2,477.83	-	allocated between Finance and Building
01-0010-4323	Environmental Service - Garbage Bags	8,500.00	8,542.08	-	allocated to Finance
01-0010-4500	Service Charges	5,200.00	5,100.78	-	allocated between Finance and Building
01-0010-4502	Other written off (non collectable inv's)	500.00	- 663.90	-	allocated in Finance
01-0010-4600	Grants	34,450.00	34,597.65	-	allocated in Finance
	<b>SUB TOTAL</b>	<b>103,650.00</b>	<b>101,166.99</b>	<b>19,370.00</b>	
	<b>TOTAL ADMINISTRATION EXPENDITURES</b>	<b>1,085,250.00</b>	<b>955,719.70</b>	<b>579,241.00</b>	

## Corporate Operating Budget - 2014

4.2(c)(ii)

### REVENUES

#### User Fees

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0017-7710	Sale of Flags	50.00	22.12	-	\$44.25 (net of HST) per Township flag \$22.12 (net of HST) per Canadian flag
	<b>SUB TOTAL</b>	<b>50.00</b>	<b>22.12</b>	<b>0.00</b>	

01-0017-7770	Other Revenues	500.00	679.23	700.00	1.) sale of snacks (pop, chips, chocolate bars, etc.) 2.) Photocopy charges - \$0.25 net of HST/page 3.) Sale of flags - \$44.25 net of HST per Township flag and \$22.12 net of HST per Canadian
	<b>SUB TOTAL</b>	<b>500.00</b>	<b>679.23</b>	<b>700.00</b>	

#### Payments in Lieu of Taxes<sup>1</sup>

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0017-2310	Mun Tax Assistance	16,034.09	15,987.20	16,137.99	12 ministry properties
01-0017-2320	Host Kilmer (Service Ontario)	5,035.00	1,177.26	16,045.04	2013 Actual consists of amounts billed to Host Kilmer and refunds issued to Suncor Energy (refund in March 2013 related to the 2012 taxation year) 2014 Budget Increase in 2014 due to higher assessment value on 2 new properties One 357 outstanding that will be processed in 2014 summing to \$3,154.90.
01-0017-2330	Ontario Hydro	12,147.19	12,147.19	12,147.19	calculated by the acre
01-0017-2600	City of Guelph	20,156.77	20,357.94	23,307.32	
01-0017-2700	University of Guelph	1,055.94	1,084.71	1,190.19	
01-0017-2800	CN Railway	1,135.26	1,135.27	1,135.27	calculated by the acre
01-0017-2900	CP Railway	7,853.91	7,853.91	7,853.91	calculated by the acre
01-0017-2500	Puslinch Landfill	3,445.82	3,480.22	3,480.22	
01-0017-2340	Greater Toronto Transit	6,452.00	6,627.77	6,812.00	this amount has not yet been paid - will be paid in 2014.
01-0017-2360	Ministry of Public Works and Governmental Services	-	-	4,578.12	2012, 2013, and 2014 PILs assessments
	<b>SUB TOTAL</b>	<b>73,315.98</b>	<b>69,851.47</b>	<b>92,687.25</b>	
	<b>TOTAL</b>	<b>73,865.98</b>	<b>70,552.82</b>	<b>93,387.25</b>	

## Corporate Operating Budget - 2014

### REVENUES CONT'D

#### Provincial Grants/Subsidies

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
					The practise has been to use this levy to fund the operations of the Township. Per Reports FIN-2013-006 and FIN-2013-009, the aggregate levy will be used to fund roads projects and to be included as a discretionary reserve fund. The aggregate levy received in the past 3 years is below: 2013 - \$233,664 2012 - \$189,358 2011 - \$220,595
01-0015-5310	Provincial Aggregate Levy - Roads	180,000.00	233,664.26	214,539.00	
01-0017-5110	Ontario Municipal Partnership Fund	404,000.00	404,000.00	402,700.00	Per the 2014 Allocation Notice received directly from the Ministry of Finance.
	<b>SUB TOTAL</b>	<b>584,000.00</b>	<b>637,664.26</b>	<b>617,239.00</b>	

#### Penalties on Current Taxes Due and Interest on Tax Arrears

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
					Below are the amounts of penalty charges on current taxes over the past 3 years: 2013 - \$82,918 2012 - \$78,784 2011 - \$78,590
01-0017-7510	Current Taxes	75,000.00	82,918.40	80,097.33	
					Below are the amounts of interest charges on tax arrears over the past 3 years excluding one significant balance: 2013 - \$92,134 2012 - \$100,785 2011 - \$125,551
01-0017-7520	Tax Arrears	110,000.00	102,721.87	106,156.67	
	<b>SUB TOTAL</b>	<b>185,000.00</b>	<b>185,640.27</b>	<b>186,254.00</b>	
	<b>TOTAL</b>	<b>769,000.00</b>	<b>823,304.53</b>	<b>803,493.00</b>	

## Corporate Operating Budget - 2014

### REVENUES CONT'D

#### Supplemental Taxation Billings and Taxation Write-offs

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0014-1220	Supplemental Billings	-	-	63,500.00	<p>MPAC has advised us that we should not expect as much supplementary taxes in the next few years as MPAC has been catching up on assessments, therefore we have budgeted more conservatively in 2014 to account for this.</p> <p>This was included in account number 01-0010-4501 - Taxes Written Off in previous years.                      2013 - \$90,848                      2012 - \$63,511                      2011 - \$138,413</p>
	Assessment Growth	-	-	245,322.00	<p>2013 Taxation Levy was \$3,042,500                      2014 Taxation Levy with the same tax rate as 2013 - \$3,287,822</p> <p>The most significant growth is in residential/farm (RT) of \$155,050 and new construction commercial (XT) of \$85,800</p>
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>308,822.00</b>	



## Corporate Operating Budget - 2014

### Interest Income

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0017-7672	Interest on General	46,000.00	71,844.45	49,615.00	2013 - \$71,844; 2012 - \$45,979; 2011 - \$31,022
01-0017-7675	Interest on Grading	1,000.00	1,237.87	1,128.00	2013 - \$1,238; 2012 - \$1,109; 2011 - \$1,038
01-0017-7676	Education/County Development Charges	100.00	129.52	171.00	2013 - \$256; 2012 - \$173; 2011 - \$84
	<b>SUB TOTAL</b>	<b>47,100.00</b>	<b>73,211.84</b>	<b>50,914.00</b>	

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0013-8110	2013 Surplus/Deficit	567,230.00	-	-	Per Report FIN-2013-006, it is recommended that Council adopt a policy to allocate any budget surplus to the Township's Working Reserves for the purpose of meeting future liabilities.
	<b>SUB TOTAL</b>	<b>567,230.00</b>	<b>0.00</b>	<b>0.00</b>	
	<b>TOTAL CORPORATE REVENUE</b>	<b>1,457,195.98</b>	<b>967,069.19</b>	<b>1,256,616.25</b>	

## Corporate Operating Budget - 2014

### EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0010-4501	Taxes written off (Twp share only)	125,000.00	-61,666.02	66,479.00	<p><b>Gravel Pit Write-offs</b>                      2014 - Puslinch budgeted \$125K in 2013 that was unused, therefore, this amount will be subtracted from the 2013 Operating Surplus and will be used for the upcoming Gravel Pit Appeals. The County has recommended an amount of \$123,498 be budgeted for the gravel pit appeal and tax loss estimate for the years of 2009 to 2013.                      2013 - \$125,000 (budgeted); 2012 - \$184,027 (actual) - <b>It is recommended that the \$125K budgeted in 2013 be used for the purpose of paying future aggregate settlements as this is what it was originally budgeted for.</b></p> <p><b>Write-offs (not including gravel pits)</b>                      2013 - \$25,939; 2012 - \$36,087; 2011 - \$65,409</p> <p><b>Additional Significant Write-offs in 2014 based on Minutes of Settlement:</b>                      Nestle - 2009 to 2014 - \$24,000</p>
01-0010-4700	Conservation Authorities Levy Payment	141,793.00	141,793.00	143,504.00	<p>1.) GRCA - \$114,318 (based on 2014 Preliminary Budget, not yet approved) - final levy notices will go out March 2014.                      2.) Hamilton Conservation Authority - \$9,990 (based on discussions with Treasurer) - final levy notices will go out later in 2014.                      3.) Halton Conservation Authority -\$19,196 (based on approved 2014 budget)</p>
<b>TOTAL CORPORATE EXPENDITURES</b>		<b>266,793.00</b>	<b>80,126.98</b>	<b>209,983.00</b>	

Elections Operating Budget - 2014

4.2(c)(iii)

**EXPENDITURES**

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0120-4000	FT Wages - Elections	-	-	-	
01-0120-4001	PT Wages - Elections	-	-	3,500.00	11 DRO's @ \$160, 11 poll clerks @ 135. advanced DRO and poll clerk @ 540
01-0120-4002	OT Wages - Elections	-	-	-	
01-0120-4100	Benefits - Elections	-	-	-	
01-0120-4200	Office Supplies & Equipment	-	-	2,800.00	Printing of ballots - 1,800 (27 cents @ 5,800 electors) Supplies (1,000)
01-0120-4301	Postage	-	-	4,350.00	0.75 * 5800 electors (new rate effective March 31, 2014)
01-0120-4304	Professional Fees - Audit	-	-	-	Compliance Audit Committee Costs to be incurred in 2015 if required.
01-0120-4307	Nomination Fees	-	-	-	in and out
01-0120-4309	Professional Development	-	-	650.00	AMCTO Training Session
01-0120-4316	Advertising	-	-	6,000.00	Wellington Advertiser & Pioneer : Nominations, Candidate Information Session, Compliance Audit, Voters' List, List of Candidates, Election Day Information
01-0120-4320	Contract Services	-	-	7,350.00	Voterview (Voters' List Automation) Voter Cards Candidate Information Session
01-0013-3115	Contibution from Elections Working Reserve	-	-	-	
01-0013-3115	Contibution to Elections Working Reserve	-	-	-	To begin contributing in 2015 Budget.
		<b>0.00</b>	<b>0.00</b>	<b>24,650.00</b>	