

THE CORPORATION OF THE TOWNSHIP OF PUSLINCH OPERATING BUDGET MEETING

A G E N D A

DATE: Wednesday, January 28, 2015

OPERATING BUDGET MEETING: 1:30 P.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 item 3.1 and 3.2

- ≠ 1. Report FIN-2015-05 – 2015 Proposed Budget
- ≠ 2. Report FIN-2015-06 – In-Kind Bookings and Contribution

4. **2015 PROPOSED OPERATING BUDGET PRESENTATIONS**

- (a) Steve Goode, Fire Chief
 - I. Fire and Rescue Services Department
- (b) Don Creed, Director of Public Works and Parks
 - I. Public Works Department
 - Base Budget Increase Request
 - II. Parks Department
 - III. Optimist Recreation Centre
- (c) Karen Landry, CAO/Clerk
 - I. Administration Department
 - II. Elections Cost Centre
 - III. Council Costs Centre



THE CORPORATION OF THE TOWNSHIP OF PUSLINCH TWENTIETH REGULAR 2013 COUNCIL MEETING

(d) Mary Hasan, Director of Finance, Treasurer

- I. Finance Department
- II. Committee Costs Centre
- III. Library Costs Centre
- IV. Corporate Department
- V. Badenoch Costs Centre

(e) Donna Tremblay, Deputy Clerk

- I. Puslinch Community Centre

(f) Robert Kelly, Chief Building Official

- I. Building Department
- II. Source Protection Municipal Implementation Fund Costs Centre
- III. Planning and Development Department
- IV. By-law Department

≠ 5.

BY-LAWS

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

≠ 6.

AD JOURNMENT



REPORT FIN-2015-05

TO: Mayor and Members of Council

FROM: Mary Hasan, Director of Finance/Treasurer

MEETING DATE: January 28, 2015

SUBJECT: 2015 Proposed Budget

RECOMMENDATIONS

That Report FIN-2015-05 regarding the 2015 Proposed Budget be received.

DISCUSSION

Purpose

The purpose of this report is to provide Council with information regarding the 2015 Proposed Budget including the following:

- Updates to the Capital Budget presented to Council on January 14, 2015 including updated Capital Budget Appendices as outlined in Schedule A to this report and Total Capital Projects by Year Corporate Reconciliation as outlined in Schedule B to this report.
- Public Works Infrastructure Deficit based on Asset Management Plan (AMP) prepared by GM BluePlan dated December 2013.
- Development Charge (DC) Update
- 2014 Surplus Allocation
- Grant Requests
- Assessment Growth
- Cost of Living Adjustment

Background

Township staff met with Council on January 14, 2015 regarding the 2015 Proposed Capital Budget. Township staff presented the 2015 Proposed Capital Budget appendices as per Report FIN-2015-02. The 2014 completed capital projects were discussed in Report FIN-2015-03 and the balances in working reserves and reserve funds were discussed in Report FIN-2015-04.

Updates to Capital Budget Appendices

The updated capital budget appendices are provided as Schedule A to this report. The following are the updates:

Project	Amount	Funding Source - Previous	Funding Source - New	Tax Levy	Comments
Replacement of Council laptops	\$3,500	N/A	Tax Levy	Inc.	New Project
Municipal Servicing Standards	\$12,500	Tax Levy	Building Surplus	Dec.	Determined this project can be 50% Building reserve funded.
Community Based Strategic Plan	\$15,000	Tax Levy	Grant	Dec.	Based on discussions with RED Program Coordinator this plan would be eligible if it has an economic impact.
Pluggie the Fire Plug	\$7,300	N/A	Tax Levy	Inc.	Previously budgeted in 2018. Council direction for 2015.
Olympia Ice Resurfacers	\$80,000	Cash in Lieu of Parkland	N/A	N/A	Project was moved to 2016 by Director of Public Works and Parks
Floor Scrubber	\$8,000	N/A	Cash in Lieu of Parkland	N/A	Project was moved to 2015 by Director of Public Works and Parks
Cabinets Alf Hales Room	\$15,000	N/A	Capital Cfd. 2013	N/A	Council's direction was to complete this project in 2015 utilizing the capital carry forward working reserve.
Retractable Screen and Projection Equipment	\$13,150	N/A	Capital Cfd. 2014	N/A	Council's direction was to complete this project in 2015 utilizing the capital carry forward working reserve.
Furnace, Cooling Fan Coil, and Condenser Unit in the Alf Hales and Main Hall	\$33,340	Capital Carry forward	Tax Levy	N/A	Recommendation is to utilize tax levy for this project. See Note A for further information.

Note A: Township staff do not recommend utilizing the PCC Facility Improvement Working Reserve for this project. The estimated 2015 balance is \$26K. PCC's capital budget and forecast includes expenditures of \$329K from 2016 to 2023. Township staff do not recommend utilizing the Cash in Lieu of Parkland Reserve Fund for this project. The estimated 2015 balance is \$184K. Parks capital budget and forecast includes expenditures of \$605K from 2016 to 2023. Therefore, the future capital outlay in the

Parks and PCC cost centres far exceed the balances in these working reserves and reserve funds.

Township staff obtained the following information from Airwave Climate Care for the replacement of the furnaces, cooling fan coils, and condenser units in the Alf Hales and Main Hall rooms.

Description	Amount including non-refundable portion of HST
Main Hall	\$17,950
Alf Hales Room	\$17,140
Total	\$35,090
5% discount for the purchase of 2 units in 2015	(1,754)
Adjusted Total	\$33,340

Therefore, staff recommend that both furnaces be purchased in order to realize the 5% cost savings.

Township staff have also incorporated estimates for accessible washrooms at the Badenoch Community Centre in 2019, 2020 and 2021 based on the comments raised at the January 14, 2015 meeting.

Township staff have included a Projects by Year Corporate Reconciliation attached as Schedule B to this report.

The analysis on the Township's pickup trucks will be provided at the meeting on January 28, 2015.

The Capital Budget appendices do not include the costs associated with the Carroll Pond and Lesic-Jassal Municipal Drain. There are future costs associated with the recommendations from GM BluePlan's report Carroll Pond Water Quality Monitoring dated October 6, 2014. The recommendations with capital implications include the following:

- a sediment survey occur once every 5 years.
- a Closed Circuit Television inspection of the approximately 1,100 metres of underground concrete pipe that carries the overflow from Cell 3 to St. Mary's Pond occur every 10 years.
- Based on the findings of the sediment survey, that the Township initiates a capital reserve budget for the eventual cleanout and rehabilitation of each storm water cell.

Public Works Infrastructure Deficit

A comment was raised at the January 14, 2015 meeting regarding the infrastructure deficit in the Township's Public Works department based on the AMP completed by GM Blue Plan dated December 2013 (see page 25 of the Asset Management Plan where the numbers below were obtained).

- The total expenditures forecast from the Asset Management Plan is 22.5M. This includes expenditures for Township facilities and Public Works projects that have already been completed in 2014.
- Township staff have subtracted from the expenditure forecast in the AMP the Township facility estimates of \$645K. These projects were subtracted because they do not relate to public works infrastructure and they include:
 - PCC flooring project 2014
 - Municipal Complex Office Addition - 2015
 - Various recreation upgrades such as the parking lot, playgrounds, PCC window replacements, PCC kitchen upgrades 2018
- Township staff have subtracted from the expenditure forecast in the AMP the projects completed in the public works department in 2014 amounting to \$1M.
 - French's Bridge
 - Concession 2 from County Road 35 to Concession 10
 - Victoria Road from County Road 36 to Leslie Road
 - Victoria Road from Leslie Road to Townline.

The information above is detailed below in a table format. The end result is an infrastructure deficit of \$9.2M in the Public Works area by the end of ten years based on the AMP dated December 2013 and the Public Works Capital Budget and Forecast.

Description	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
Total Expenditure Forecast	12.2	1.6	0.9	0.6	1.7	1.9	1.8	0.5	0.4	0.9	22.5
Less: Township Facilities	(0.045)	(0.4)	0	0	(0.2)	0	0	0	0	0	(0.645)
Less: Public Works Projects completed in 2014	(1)	0	0	0	0	0	0	0	0	0	(1)
Adjusted Expenditure Forecast	11.2	1.2	0.9	0.6	1.5	1.9	1.8	0.5	0.4	0.9	20.9
2015 Budget and Forecast	1	1.2	1.1	1.3	1.3	1.1	1.2	1.1	1.2	1.2	11.7
Deficit based on AMP Forecast	(10.2)	0	0.2	0.7	(0.2)	(0.8)	(0.6)	0.6	0.8	0.3	(9.2)

Development Charges Update

As noted in Report FIN-2015-04, the Roads and Related Services Reserve Fund has a negative balance of \$173,033 after taking into account the 2015 proposed budget outlays. Most public works projects are funded at a 15.6% DC recoverability rate. It is important to note that a municipality is permitted to have a negative balance in a DC reserve fund only if the municipality is able to obtain sufficient DCs in the future to repay the fund where monies were borrowed. A negative balance in a DC reserve fund can be funded using the following types of sources:

- The other development charge service areas can fund the negative balance:
 - The Township's other DC funds have the following balances after taking into account the 2015 proposed budget outlays:

Description	Fire Services	Roads & Related Services	Parks & Recreation Services	Administrative Studies	Total
2015 Estimated Balance	\$159,629	\$(173,033)	\$1,635	\$15,125	\$3,357

For every new development which the Township obtains development charges for, the following allocations are provided to each DC Reserve Fund as per the DC By-law No. 054/14.

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

In 2013, the Township collected \$241K of DCs, of which 70% of this amount was for a significant commercial development in the Township. In 2014, the Township collected \$105K of DCs.

- If the other development charge service areas are not able to fund the negative balance, the municipality can borrow from its internal general fund. This would only be recommended depending on the cash flow situation of the municipality.
- The final option is to incur external debt
 - Under Ontario Regulation 403/02, a municipality has an annual debt and financial obligation limit. A municipality is legislatively limited to the amount of debt it can incur. The maximum amount of debt a municipality can incur is equal to 25% of net revenues less net debt charges. Most municipalities limit their debt to 10% of net revenues less net debt charges.

- Net revenues are all revenues earned by a municipality less any of the following:
 - Ontario Grants, Canada Grants, Canada Gas Tax Grants, Revenues from other municipalities;
 - Gain/Loss on sale of land and capital assets;
 - Development charges earned; and
 - Cash in lieu of parkland earned, etc.
- Net debt charges are any principal and interest payments due for the current year.
- Effective January 1, 2014, the Township's Annual Repayment Limit is \$1,019,625. As of December 31, 2014, the Township has outstanding debt of \$451,000 and interest owing of \$56,394. This debt matures on July 2, 2018. The Township's net revenues as part of the proposed 2015 Operating Budget (see page 50 of Schedule C to this Report) amount to \$5,263,749:
 - \$1,664,899 Operating Revenues
 - \$278,129 Operating Contributions from Working Reserves
 - \$3,320,721 Proposed Base Budget Municipal Tax Levy

The Township's net debt for 2015 (see page 14 of Schedule C to this Report) amount to \$125,405:

- \$19,405 Debt interest repayment
- \$106,000 Debt principle repayment

Therefore, the current outstanding debt of \$507,394 is approximately 10% of the Township's net revenues less net debt charges.

Other DC Eligible Projects

Parkland Trail Development

The Parkland Trail Development project (to be evaluated through the Recreation and Parks Master Plan) but budgeted in 2015, is 90% DC eligible. The Township's Parks and Recreation DC Reserve Fund has an estimated 2015 balance of \$1,635 after funding this project from the reserve fund. This service area only receives 7.6% of any development charges collected by the Township. Assuming the Township collects \$75,000 in DC's in 2016, the amount that would be contributed to this reserve fund is \$5,700.

Satellite Fire Station and Equipment

The Satellite Fire Station and Equipment project (to be evaluated through the Master Fire Plan), is 80% DC eligible. The Township's Fire Services DC reserve fund has an estimated 2015 balance of \$160K. This service area receives 26.7% of any development charges collected by the Township. Assuming the Township collects \$75,000 in DCs in 2016, the amount that would be contributed to this reserve fund is \$20,025. The total balance in the Fire and Rescue Services Equipment replacement working reserve is \$37,275. The total estimated cost of a new fire station and equipment in the Township's Capital Forecast is \$971,142.

Municipal Office Renovations/Expansion including Accessibility

The Municipal Office renovations/expansion including accessibility project has an approximate cost of \$365,000. This project is not DC eligible. Based on the progress of the Facility Needs Assessment, this project will likely cost the Township significantly more than what is currently showing in the Township's Capital Budget and Forecast. The estimated 2015 balance in the Township's Corporate Office Repairs and Restoration working reserve and Accessibility working reserve is \$251,461.

2014 Surplus Allocation

The 2015 Operating Budget surplus allocations will be provided for information in a report to Council upon completion of the audit. The current estimated operating surplus amount is \$333,389. The current estimated capital surplus amount is \$12,888.

The final audited surplus amount will be allocated based on Council Resolution No. 2013-284 which states that Council adopt a policy to allocate any budget surplus to the Township's Working Reserves for the purpose of meeting future liabilities in accordance with Report FIN-2013-006 .

Grants Requested

Township staff sent correspondence to organizations who have requested grant funding from the Township. Township staff requested detailed information regarding the grant request, 2014 financial statements, and 2015 operating budgets. This information is attached as Schedule D1 to D10 to this report.

Description	2014 Actual	2015 Requests
Aberfoyle Agricultural Society	3,000	3,000
Community Oriented Policing	500	500
Crime Stoppers Guelph Wellington	0	1,000 Note A
Ellis Chapel	250	No request for funding or financials submitted
Friends of Mill Creek – Grand River	1,250	2,500
In Memory	200	Budgeted in 01-0010-4307
Kiwanis Music Festival of Guelph	100	100
Mindful RemedEase	0	No financials available as organization is a start-up. Delegation made to Council on January 21, 2015 \$5,000
Puslinch Lake Conservation Association	25,000	50,000
Sunrise Therapeutic Riding & Learning Centre	2,500	3,000
Wellington Farm and Home Safety Association	125	No financials submitted
Subtotal of Grants budgeted in Finance Cost Centre	32,925	\$65,100
Badenoch Community Centre (budgeted in Badenoch Cost Centre)	1,000	3,500
Total Grants	\$33,925	\$68,600

Note A The request from Crime Stoppers Guelph Wellington can include the following items:

- A sign can be erected in the Township with costs ranging from \$750 to \$2,500 for a five year term.
- In school presentations or public group presentations with costs ranging from \$500 to \$1,000 depending on the group size as promotional materials are required.
- Community event sponsorships costing \$2,500 for expense recoverability. Crime Stoppers Guelph Wellington would also look to community partners for participation and sponsorship.

Assessment Growth

The total returned assessment roll for 2015 from MPAC amounted to 1,862,537,958. The total returned assessment roll for 2014 from MPAC amounted to 1,751,416,834. This is a 6.34% increase in assessment from 2014 to 2015. The 2015 residential tax rate calculation based on the returned assessment roll and the proposed capital and operating base budget levy is included as Schedule G to this report. The 2015 tax impact for the Township portion of taxes on the median residential assessment is included as Schedule H to this report.

2015 Cost of Living Adjustment

Summarized below are the cost of living adjustments (COLA) being considered or approved by the comparator municipalities used in the Township's 2014 Pay Equity Study and the local municipalities of the County of Wellington, including the County of Wellington. The average approved COLA in these municipalities amounted to 1.44% in 2014. The Township's approved COLA in 2014 was 1.0%. The average COLA proposed in these municipalities in 2015 is 2.09%. Many of these municipalities use the most recent Ontario Consumer Price Index to determine their recommended COLA. The November 2013 to November 2014 Ontario Consumer Price Index has increased by 2.4%. Based on the information below, it is recommended that a COLA of 2.0% be provided corporately.

Name of Municipality	2014 Approved COLA	2015 COLA	2015 COLA Proposed/ Approved	How is the COLA determined?
Township of Wellesley (Population 10,713)	1.5%	2.0%	Proposed	October CPI for Ontario was 2.8% and November was 2.4% but could not afford those increases.
Town of Mono (Population 7,546)	1.3%	2.8%	Proposed	Ontario CPI for October.
Township of Blandford-Blenheim (Population 7,359)	1.0%	2.0%	Approved	Based on inflation rate as of June each year.
Town of Erin (Population 10,770)	2.0%	2.0%	Proposed	Statistics Canada CPI is used as a guide.
Township of Wellington North (Population 11,477)	1.5%	1.5%	Proposed	Based on union negotiations.
Township of Mapleton (Population 9,989)	2.5%	2.5%	Proposed	

Township of Guelph/Eramosa (Population 12,380)	1.0%	2.0% to 2.6%	Proposed	Historically has increased the payroll grid in accordance with the previous year third quarter CPI.
Town of Minto (Population 8,334)	0.0%	2.0%	Preliminary Approval	Policy in place which states the grids move by the October CPI (2.8% is the Ontario CPI for October). This takes place if it is affordable.
County of Wellington (Population 86,672)	2.0%	2.0%	Proposed	HR department conducts surveys of other public sector entities. A review of the Consumer Price Index is also conducted.
Township of Centre Wellington (Population 28,000)	1.60%	1.75%	Approved	Negotiated a four year agreement with its Staff Association effective January 1, 2013. The entire Employee Memorandum of Agreement was adopted by Council in December 2012.
Average	1.44%	2.09%		

FINANCIAL IMPLICATIONS

Please see the table below which provides further information on the total taxes levied and the associated Township tax increase for the median single family assessment produced by Online Property Tax Analysis Tool (OPTA). In 2014, the assessment increase for the median single family assessment was 4.85%. In 2015, the assessment increase for the median single family assessment was 4.63%.

Below is a summary of the base budget impact on the median residential assessment. The base budget tax percentage increase is 2% (See Schedule G and H for the calculation). Township staff have also incorporated other dollar value increases and their respective tax percentage increase for the median residential assessment. Incorporating all of the items below, would result in a tax percentage increase of 6.60%.

Description	Amount	Median Assessment	Township Tax Rate	Township Tax \$	Tax % Inc.
2014 Total Budget	3,226,555	562,000	0.00171303	\$962.72	2.90%
Base Budget - Operating	2,548,751				
Capital Tax Levy	771,970				
Total Base Levy	3,320,721	588,000	0.00166999	\$981.95	2.00%
COLA (2%)	39,479				1.21%
Grants	\$68,600				2.10%
Replacement laptops for Council	\$3,500				0.11%
Pluggie the Fire Plug	\$7,300				0.22%
BBI - Pavement Markings (See Schedule F to this Report)	\$14,800				0.45%
BBI - Hiring One Full-Time Operator (See Schedule E to this Report)	6,310				0.19%
BBI - Sound Level Assessment	10,000				0.30%
Total	\$3,470,710	588,000	0.00174542	\$1,001.52	6.60 %

APPLICABLE LEGISLATION AND REQUIREMENTS

Municipal Act, 2001

Directly from the Municipal Act, 2001 regarding Grants:

Assistance prohibited

Despite any Act, a municipality shall not assist directly or indirectly any manufacturing business or other industrial or commercial enterprise through the granting of bonuses for that purpose. 2001, c. 25, s. 106 (1).

General power to make grants

Despite any provision of this or any other Act relating to the giving of grants or aid by a municipality, subject to section 106, a municipality may make grants, on such terms as to security and otherwise as the council considers appropriate, to any person, group or body, including a fund, within or outside the boundaries of the municipality for any purpose that council considers to be in the interests of the municipality. 2001, c. 25, s. 107 (1)

ATTACHMENTS

Schedule A - 2015 Proposed Capital Budget Appendices

Schedule B Total Capital Projects by Year Corporate Reconciliation

Schedule C 2015 Proposed Operating Budget Appendices

Schedule D1 Aberfoyle Agricultural Society

Schedule D2 Community Oriented Policing

Schedule D3 Crime Stoppers Guelph Wellington

Schedule D4 Friends of Mill Creek Grand River

Schedule D5 Kiwanis Music Festival of Guelph

Schedule D6 Mindful RemedEase

Schedule D7 Puslinch Lake Conservation Association

Schedule D8 Sunrise Therapeutic Riding and Learning Centre

Schedule D9 Wellington Farm and Home Safety Association

Schedule D10 Badenoch Community Centre

Schedule E Base Budget Increase New Full-Time Operator Public Works and Parks

Schedule F Base Budget Increase Pavement Markings Public Works

Schedule G 2015 Tax Rate Calculation based on the Returned Assessment Roll

Schedule H 2015 Township Portion of Taxes - Tax Impact for the Median Residential Assessment and per \$100,000 of Median Residential Assessment

Corporate
2015 Capital Budget and Forecast

Corporate 2015 Capital Budget and Forecast												2015 Projects							Comments
Capital Project	Capital C fwd - 2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	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	10,187	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	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; Firehouse software user fee and upgrade)	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	-	-	-	-	-	-	-	-	-	1,500	-	-	-	-	13,500	15,000	See Capital Budget Sheet. Grant portion to be funded from Rural Economic Development program.
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	3,500	-	-	20,000	-	-	-	20,000	-	-	3,500	-	-	-	-	-	-	Typical 4 year replacement cycle of laptops.
Subtotal	79,343	51,500	20,000	5,000	20,000	0	0	0	20,000	0	0	8,000	0	0	0	15,000	13,500	15,000	

Corporate
2015 Capital Budget and Forecast

Corporate 2015 Capital Budget and Forecast (Continuation f rom Corporate Tab 1)

Corporate 2015 Capital Budget and Forecast (Continuation f rom Corporate Tab 1)												2015 Projects							Comments
Capital Project	Capital C fwd - 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)	
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

Corporate 2015 Capital Budget and Forecast (Continuation f rom Corporate Tab 2)

Corporate 2015 Capital Budget and Forecast (Continuation f rom Corporate Tab 2)												2015 Projects							Comments
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)	
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	79,343	51,500	20,000	5,000	20,000	380,500	12,500	0	50,000	0	241,000	8,000	0	0	0	15,000	13,500	15,000	

Corporate
2015 Capital Budget and Forecast

Corporate 2015 Capital Budget and Forecast Contributions to Working Reserves												2015 Projects							Comments
Contributions	Capital Cfdw-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)	
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

Finance 2015 Capital Budget and Forecast												2015 Projects							Comments
Capital Project	Capital Cfw'd - 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)	
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 - 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

Building 2015 Capital Budget and Forecast												2015 Projects							Comments
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)	
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	

Building Surplus Reserve Fund Description												2015 Projects							Comments
Contributions	Capity 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)	
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

Planning and Development 2015 Capital Budget and Forecast												2015 Projects							Comments
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)	
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	-	-	-	-	-	-	-	-	-	12,500	-	-	-	12,500	-	-	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	12,500	0	0	0	12,500	0	0	

Public Works
2015 Capital Budget and Forecast

Public Works 2015 Capital Budget and Forecast												2015 Projects							Comments
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	
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 Cu-2017	2,731	100,000	-	-	-	-	-	-	-	-	-	41,522	-	-	-	-	15,600	42,878	See Capital Budget Sheet
Gore Cu-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 Cu-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

Public Works 2015 Capital Budget and Forecast (continuation from Public Works tab 1)												2015 Projects							Comments
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)	
Plow Truck	225,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	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 Cu-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	225,000	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

Public Works 2015 Capital Budget and Forecast (continuation from Public Works tab 2)

Public Works 2015 Capital Budget and Forecast (continuation from Public Works tab 2)												2015 Projects							Comments
Capital Project	Capital C fwd-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)	
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

Public Works 2015 Capital Budget and Forecast (continuation from Public Works tab 3)												2015 Projects							Comments
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)	
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 Cu- 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	

Public Works
2015 Capital Budget and Forecast

Public Works 2015 Capital Budget and Forecast (continuation f rom Public Works tab 4)

Public Works 2015 Capital Budget and Forecast (continuation f rom Public Works tab 4)												2015 Projects							Comments
Capital Project	Capital Cfw d- 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)	
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	

Public Works
2015 Capital Budget and Forecast

Public Works 2015 Capital Budget and Forecast (continuation from Public Works tab 5)

Public Works 2015 Capital Budget and Forecast (continuation from Public Works tab 5)												2015 Projects							Comments
Capital Project	Cfwd-2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Levy	Gas Tax	Aggregate	In Lieu of Parkland	Working Reserve	DC	Other	
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	289,110	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

Public Works 2015 Capital Budget and Forecast Contributions to Working Reserves												2015 Projects							Comments
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)	
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

Fire and Rescue Services 2015 Capital Budget and Forecast												2015 Projects							Comments
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)	
Radio Comm. Interface	16,290	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Parking Lot	-	25,000	-	-	-	-	-	-	-	-	-	25,000	-	-	-	-	-	-	See Capital Budget Sheet
Pluggie the Fire Plug	-	7,300	-	-	-	-	-	-	-	-	-	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 peeling off. American LaFrance's 10 year paint warranty is void due to the company filing Chapter 11 bankruptcy. This truck has approx. 10 yrs remaining in its lifecycle.
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	-	-	-	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2012 Defribillators - the recommended lifecycle is 5 years as per manufacturer's recommendation. There are 5 defribillators that will be replaced including PCC and Badenoch. Township office defribillator will be replaced with the defribillator in the Fire Training Hall.
Subtotal	16,290	37,800	0	989,142	15,000	0	0	0	0	0	0	37,800	0	0	0	0	0	0	

Fire and Rescue Services
2015 Capital Budget and Forecast

Fire and Rescue Services 2015 Capital Budget and Forecast (continuation from Fire and Rescue Services tab 1)												2015 Projects							Comments
Capital Project	Capital Cfwd-	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Levy	Gas Tax	Aggregate	In Lieu of Parkland	Working Reserve	DC Reserve	Other (grants)	
Master Fire Plan	24,562	-	-	-	-	-	-	-	-	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).
* Aerial 33 Truck (2016) * Pickup Truck (2016) * Rescue 35 Truck (2020) *these capital requests will be evaluated through the Master Fire Plan (MFP) 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 MFP.
	-	-	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Subtotal	24,562	0	745,000	0	0	0	360,000	0	0	51,550	0	0	0	0	0	0	0	0	
Grand Total Capital	40,852	37,800	745,000	989,142	15,000	0	360,000	0	0	51,550	0	37,800	0	0	0	0	0	0	

Fire and Rescue Services
2015 Capital Budget and Forecast

Fire and Rescue Services 2015 Capital Budget and Forecast Contributions to Working Reserves												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)
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

Parks 2015 Capital Budget and Forecast												2015 Projects							Comments
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)	
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

Parks 2015 Capital Budget and Forecast (continuation from Parks tab 1)

Parks 2015 Capital Budget and Forecast (continuation from Parks tab 1)												2015 Projects							Comments
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)	
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

Parks 2015 Capital Budget and Forecast Contributions to Working Reserves												2015 Projects							Comments
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)	
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

Optimist Recreation Centre 2015 Capital Budget and Forecast												2015 Projects							Comments
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)	
Olympia Ice Resurfacer	-	-	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	See Capital Budget Sheet
Floor Scrubber	-	8,000	-	-	-	-	-	-	-	-	-	-	-	-	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	8,000	80,000	0	0	0	0	0	0	0	0	0	0	0	8,000	0	0	0	

Optimist Recreation Centre
2015 Capital Budget and Forecast

Optimist Recreation Centre 2015 Capital Budget and Forecast Contributions to Working Reserves												2015 Projects							Comments
Contribution	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)	
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

Puslinch Community Centre 2015 Capital Budget and Forecast												2015 Projects							Comments
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	Grants	
Cabinets - Alf Hales	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2013 project tax levy funded
Recreation and Parks Master Plan	14,610	-	-	-	-	-	-	-	-	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	13,150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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	-	33,340	-	-	-	-	-	-	-	-	-	33,340	-	-	-	-	-	-	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	47,760	43,340	26,000	0	0	0	5,000	0	0	60,000	0	38,340	0	0	5,000	0	0	0	

Puslinch Community Centre
2015 Capital Budget and Forecast

Puslinch Community Centre 2015 Capital Budget and Forecast (continuation from Puslinch Community												2015 Projects							Comments
Capital Project	Capital C fwd- 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)	
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

Puslinch Community Centre 2015 Capital Budget and Forecast (continuation f rom Puslinch Community Centre tab 2)												2015 Projects							Comments
Capital Project	Capital Cfw d-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)	
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	47,760	43,340	26,000	0	115,000	5,000	105,000	0	0	60,000	17,500	38,340	0	0	5,000	0	0	0	

Puslinch Community Centre 2015 Capital Budget and Forecast Contributions to W orking Reserves

Contributions	Capital Cfw d-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

Badenoch Community Centre 2015 Capital Budget and Forecast												2015 Projects							Comments
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)	
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	15,000	7,500	90,000	0	0	0	0	7,500	0	0	0	0	0	0	0	

Badenoch Community Centre
2015 Capital Budget and Forecast

Badenoch Community Centre 2015 Capital Budget and Forecast (continuation f rom Badenoch Community Cent												2015 Projects							Comments
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)	
Accessible Washrooms						20,000	150,000	150,000											Engineering to commence in 2019 with construction in 2020 and 2021. Estimate is based on the costs of the washroom renovation at the PCC.
Replace Interior and Exterior Light Fixtures	-	-	-	-	-	-	-	-	-	-	6,000	-	-	-	-	-	-	-	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 efficiency where not already done so. The report also indicates that the exterior lighting is provided with wall packs and wall mounted incandescent fixtures. These fixtures vary with age and should be replaced every 15 years.
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	15,000	7,500	90,000	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

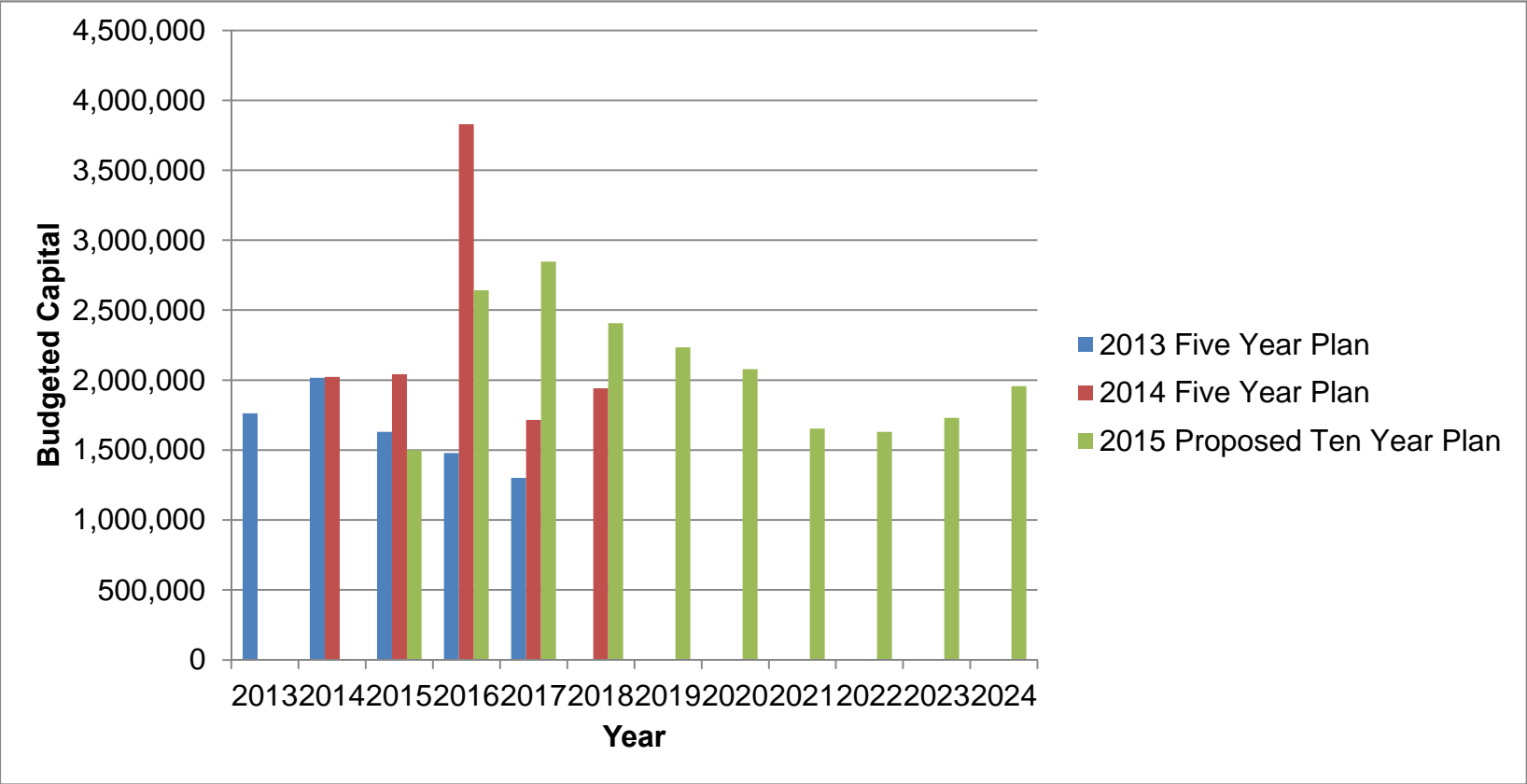
5 year total	8,189,700
yearly average	1,637,940

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			64,000	95,000	80,000	95,000	455,500	87,500	75,000	125,000	75,000	316,000
Finance			7,140	7,500	0	0	17,113	0	0	0	0	0
Building			22,000	0	0	30,000	0	0	0	0	0	0
Planning and Development			25,000	0	0	119,068	0	0	0	0	0	0
Public Works		1,114,100	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			92,800	865,000	1,109,142	135,000	120,000	480,000	120,000	120,000	171,550	120,000
Parks			92,800	140,000	285,000	360,000	60,000	60,000	60,000	60,000	60,000	60,000
ORC			23,000	110,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
PCC			58,340	56,000	30,000	145,000	35,000	135,000	30,000	30,000	90,000	47,500
Badenoch			0	7,500	15,000	7,500	90,000	0	0	0	0	13,500
Total			1,499,180	2,642,600	2,845,742	2,407,368	2,234,313	2,077,500	1,653,800	1,630,000	1,730,450	1,957,000
Change from previous year			-524,418	1,143,420	203,142	-438,374	-173,055	-156,813	-423,700	-23,800	100,450	226,550

10 year total	20,677,953
yearly average	2,067,795



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

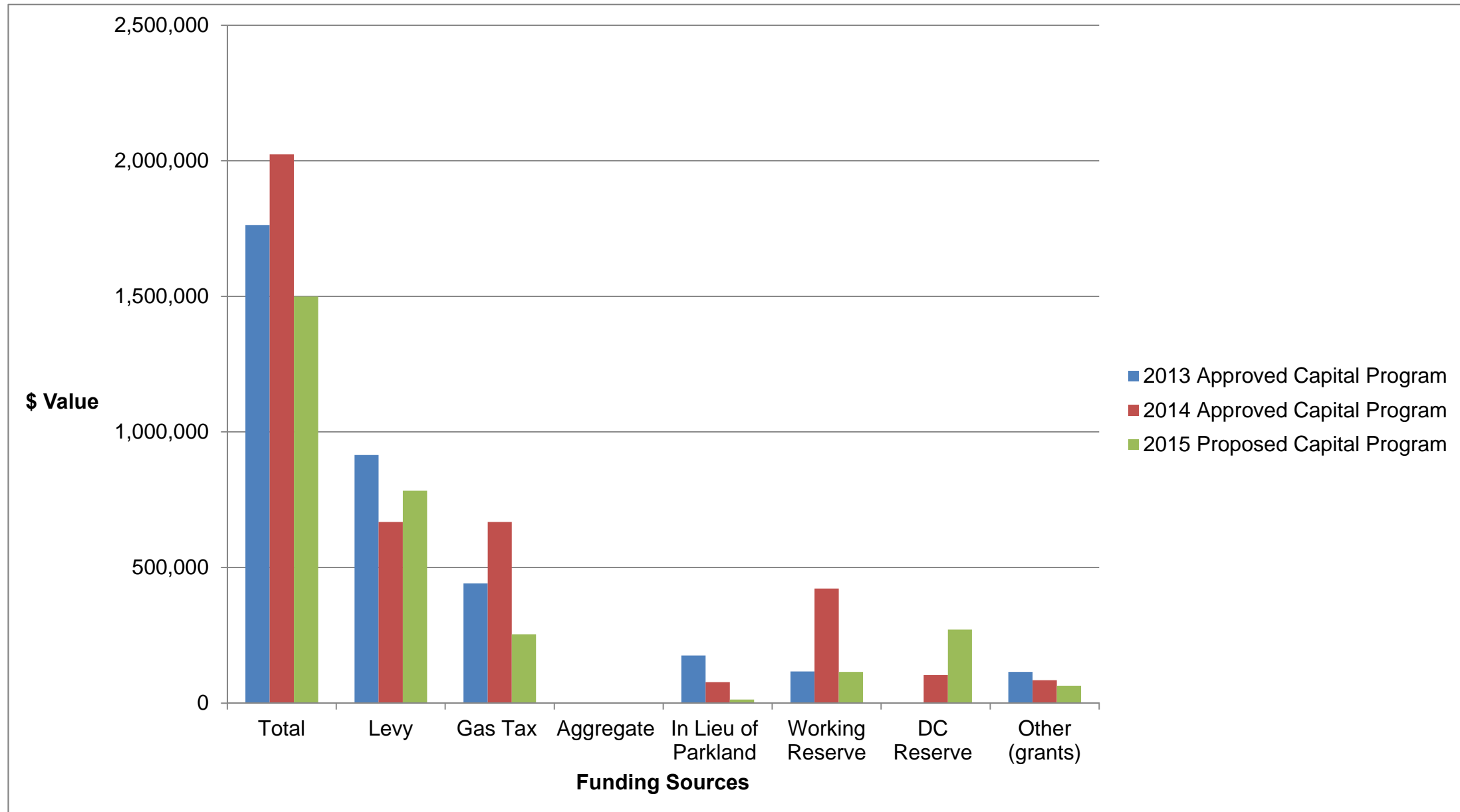
2013 and 2014 Approved Capital Budget and 2015 Proposed Capital Budget Funding Comparisons

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

2015 Proposed Capital Program								
Department	Total	Levy	Gas Tax	Aggregate	In Lieu of Parkland	Working Reserve	DC Reserve	Other (grants)
Corporate - Capital	51,500	8,000	0	0	0	15,000	13,500	15,000
Corporate Reserves	12,500	12,500	0	0	0	0	0	0
Finance Capital	7,140	714	0	0	0	0	6,426	0
Building Capital	22,000	0	0	0	0	16,200	0	5,800
Planning and Development - Capital	25,000	12,500	0	0	0	12,500	0	0
Public Works Capital	1,039,100	479,136	253,706	0	0	45,980	217,400	42,878
Public Works Reserves	75,000	75,000	0	0	0	0	0	0
Fire & Rescue - Capital	37,800	37,800	0	0	0	0	0	0
Fire & Rescue Reserves	55,000	55,000	0	0	0	0	0	0
Parks Capital	62,800	3,780	0	0	0	25,000	34,020	0
Parks Reserves	30,000	30,000	0	0	0	0	0	0
ORC Capital	8,000	0	0	0	8,000	0	0	0
ORC- Reserves	15,000	15,000	0	0	0	0	0	0
PCC Capital	43,340	38,340	0	0	5,000	0	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	1,499,180	782,770	253,706	0	13,000	114,680	271,346	63,678

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

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



Projects by Year - Corporate Reconciliation

[illegible]

Projects by Year - Corporate Reconciliation

[illegible]

Projects by Year - Corporate Reconciliation

Projects by Year												2015 Projects					
Capital Project and Department	Capital Cfwd-2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Levy	Gas Tax	In Lieu of Parklan	Working Reserve	DC	Grants/ Other
Web-Based Time Recording for Employees of Township - Advanced Tracker Software	-	-	7,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Building																	
Vehicle - Ford Escape	-	22,000	-	-	-	-	-	-	-	-	-	-	-	-	16,200	-	5,800
Vehicle - for CBO Official	-	-	-	-	30,000	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development																	
Community Improvement Plan	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Servicing Standards	-	25,000	-	-	-	-	-	-	-	-	-	12,500	-	-	12,500	-	-
Zoning By-law Review	-	-	-	-	119,068	-	-	-	-	-	-	-	-	-	-	-	-
Public Works																	
Traffic Calming - Streetscaping Morriston	52,846	37,500	30,000	-	-	-	-	-	-	-	-	31,650	-	-	-	5,850	-
Gore Cu-2017	2,731	100,000	-	-	-	-	-	-	-	-	-	41,522	-	-	-	15,600	42,878
Gore Cu-2018	6,672	100,000	-	-	-	-	-	-	-	-	-	84,400	-	-	-	15,600	-
Gore Rd	-	300,600	-	-	-	-	-	-	-	-	-	-	253,706	-	-	46,894	-
Morriston	-	250,000	-	-	-	-	-	-	-	-	-	211,000	-	-	-	39,000	-
Truck- Director	-	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	-
Leslie Cu-2014	1,861	111,000	-	-	-	-	-	-	-	-	-	93,684	-	-	-	17,316	-
Brush Chipper	-	40,000	-	-	-	-	-	-	-	-	-	-	-	-	8,000	32,000	-
Forestell Rd- 32 to Roszell Rd	-	-	-	-	-	145,000	-	-	-	-	-	-	-	-	-	-	-
Sideroad 10N	-	-	-	-	-	31,000	-	-	-	-	-	-	-	-	-	-	-
Calfass Rd	-	20,000	300,000	-	-	-	-	-	-	-	-	-	-	-	16,880	3,120	-
Victoria Rd	-	25,000	225,000	490,600	-	-	-	-	-	-	-	-	-	-	21,100	3,900	-

Projects by Year - Corporate Reconciliation

Projects by Year												2015 Projects					
Capital Project and Department	Capital Cfwd-2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Levy	Gas Tax	In Lieu of Parklan	Working Reserve	DC	Grants/ Other
Concession 7-McLean Rd to Concession 2A	-	-	-	-	-	208,900	-	-	-	-	-	-	-	-	-	-	-
Concession 2A	-	-	-	-	-	102,500	-	-	-	-	-	-	-	-	-	-	-
Gilmour Cu- 2009	-	-	-	-	-	-	100,000	-	500,000	-	-	-	-	-	-	-	-
Leslie Rd	-	-	-	-	-	20,000	300,000	-	-	-	-	-	-	-	-	-	-
Tandem Dump Truck- 302	-	-	-	-	-	-	250,000	-	-	-	-	-	-	-	-	-	-
Pickup Truck-Director	-	-	-	-	-	-	35,000	-	-	-	-	-	-	-	-	-	-
Traffic Count Study	-	-	-	-	-	-	-	28,800	-	-	-	-	-	-	-	-	-
Laird Rd	-	-	-	-	-	-	450,000	450,000	-	-	-	-	-	-	-	-	-
Tandem Dump Truck- 301	-	-	-	-	-	-	-	250,000	-	-	-	-	-	-	-	-	-
Forestell Rd- 35 to 32	-	-	-	-	-	-	-	460,000	-	-	-	-	-	-	-	-	-
Grader- 501	-	-	-	-	-	-	-	-	350,000	-	-	-	-	-	-	-	-
Concession 4- 35 to Sideroad 10	-	-	-	-	-	-	-	-	230,000	-	-	-	-	-	-	-	-
Pickup Truck-Director	-	-	-	-	-	-	-	-	35,000	-	-	-	-	-	-	-	-
Transportation Master Plan	-	-	-	-	-	-	-	-	-	30,000	-	-	-	-	-	-	-
Single Axle Dump Truck-303	-	-	-	-	-	-	-	-	-	225,000	-	-	-	-	-	-	-
Concession 4-Sideroad 10 to 32	-	-	-	-	-	-	-	-	-	450,000	-	-	-	-	-	-	-
McLean Rd E and Winer Rd	-	-	-	-	-	-	-	-	-	365,000	-	-	-	-	-	-	-
Mason Crt	-	-	-	-	-	-	-	-	-	38,100	-	-	-	-	-	-	-
Maple Leaf Lane	-	-	-	-	-	-	-	-	-	45,800	-	-	-	-	-	-	-
Grader-502	-	-	-	-	-	-	-	-	-	-	350,000	-	-	-	-	-	-

Projects by Year - Corporate Reconciliation

Projects by Year												2015 Projects					
Capital Project and Department	Capital Cfwd-2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Levy	Gas Tax	In Lieu of Parklan	Working Reserve	DC	Grants/Other
Concession 4-Hwy 6 to 35	-	-	-	-	-	-	-	-	-	-	390,000	-	-	-	-	-	-
Watson Rd-Maltby to Arkell	-	-	-	-	-	-	-	-	-	-	480,000	-	-	-	-	-	-
Fire and Rescue																	
Radio Comm. Interface	16,290	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking Lot	-	25,000	-	-	-	-	-	-	-	-	-	25,000	-	-	-	-	-
Pluggie the Fire Plug	-	7,300	-	-	-	-	-	-	-	-	-	7,300	-	-	-	-	-
Pump 31 Body Work and Paint Job	-	-	-	-	15,000	-	-	-	-	-	-	-	-	-	-	-	-
Office Furniture	-	5,500	-	-	-	-	-	-	-	-	-	5,500	-	-	-	-	-
Satellite Station Building	-	-	-	921,060	-	-	-	-	-	-	-	-	-	-	-	-	-
Satellite Station Equipment	-	-	-	50,082	-	-	-	-	-	-	-	-	-	-	-	-	-
Defibrillators	-	-	-	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Master Fire Plan	24,562	-	-	-	-	-	-	-	-	51,550	-	-	-	-	-	-	-

Projects by Year - Corporate Reconciliation

[illegible]

Projects by Year - Corporate Reconciliation

[illegible]

Projects by Year - Corporate Reconciliation

Projects by Year												2015 Projects					
Capital Project and Department	Capital Cfwd-2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Levy	Gas Tax	In Lieu of Parklan	Working Reserve	DC	Grants/ Other
Lighting & Poles at Puslinch Community Centre Ball Diamond *will be evaluated through the Recreation and Parks Master Plan	-	-	-	200,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking Lot & Associated Enhancements (curbing, entrance, lighting)	-	-	-	-	300,000	-	-	-	-	-	-	-	-	-	-	-	-
ORC																	
Olympia Ice Resurfacer	-	-	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Floor Scrubber	-	8,000	-	-	-	-	-	-	-	-	-	-	-	8,000	-	-	-
PCC																	
Cabinets - Alf Hales	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreation and Parks Master Plan	14,610	-	-	-	-	-	-	-	-	60,000	-	-	-	-	-	-	-
Retractable Screen & Projection Equipment	13,150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hall Lighting	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Localized Wall Repairs	-	5,000	-	-	-	-	-	-	-	-	-	-	-	5,000	-	-	-
Arc Flash Study	-	-	-	-	-	-	5,000	-	-	-	-	-	-	-	-	-	-
Replacement of Commercial Hot Water Tank	-	5,000	-	-	-	-	-	-	-	-	-	5,000	-	-	-	-	-

Projects by Year - Corporate Reconciliation

[illegible]

Projects by Year - Corporate Reconciliation

Projects by Year												2015 Projects					
Capital Project and Department	Capital Cfwd-2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Levy	Gas Tax	In Lieu of Parklan	Working Reserve	DC	Grants/Other
Brock Elite Air Oil Fired Warm Air Furnace	-	-	-	-	7,500	-	-	-	-	-	-	-	-	-	-	-	-
Exterior Wall Rehab Program	-	-	-	-	-	40,000	-	-	-	-	-	-	-	-	-	-	-
Window and Door Replacement Program	-	-	-	-	-	40,000	-	-	-	-	-	-	-	-	-	-	-
Replacement of Power Distribution Equipment	-	-	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-
Replacement of UV Pure Water Treatment System	-	-	-	-	-	-	-	-	-	-	7,500	-	-	-	-	-	-
Replace Interior and Exterior Light Fixtures	-	-	-	-	-	-	-	-	-	-	6,000	-	-	-	-	-	-
Interior Wall or Drywall Plastering	-	-	7,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	482,065	1,296,680	2,177,600	2,380,742	1,942,368	1,769,313	1,612,500	1,188,800	1,165,000	1,265,450	1,492,000	580,270	253,706	13,000	114,680	271,346	63,678

2015 Corporate Operating

REVENUES

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0017-7710	Sale of Flags	-	133	100	\$44.25 (net of HST) per Township flag \$22.12 (net of HST) per Canadian flag
01-0017-7770	Other Revenues	700	722	700	Sale of snacks (pop, chips, chocolate bars, etc.)
01-0017-2310	Mun Tax Assistance	16,138	17,278	15,680	12 ministry properties One property decreased in assessment due to a 357 and Post Roll Amendment Notice (PRAN) being issued in 2014. This resulted in a change in tax class (from Residential Full to Residential General with no school support) plus an exempt portion added which has resulted in a 2015 decrease
01-0017-2320	Host Kilmer (Service Ontario)	16,045	19,089	22,270	2014 actual is higher than 2014 budget due to a supplemental billing obtained in 2014 related to the demolition of the property. 2015 budget is higher than 2014 actual due to an increase in assessment for this property due to the supplemental billing.
01-0017-2330	Ontario Hydro	12,147	12,147	12,147	calculated by the acre
01-0017-2340	Greater Toronto Transit	6,812	6,773	6,956	
01-0017-2350	Public Works Canada	4,578	1,830	1,997	2013 and 2014 PILs assessment outstanding and not yet paid
01-0017-2400	Grant Guelph Junction Railway	-	15,990	5,330	Received in 2014 PILs related to 2012, 2013, and 2014.
01-0017-2500	Puslinch Landfill	3,480	3,411	3,411	
01-0017-2600	City of Guelph	23,307	22,845	24,859	Increase relates to increased assessment in 2015 compared to 2014.
01-0017-2700	University of Guelph	1,190	1,183	1,289	
01-0017-2800	CN Railway	1,135	1,135	1,135	calculated by the acre
01-0017-2900	CP Railway	7,854	7,854	7,854	calculated by the acre
01-0017-5110	OMPF	402,700	402,700	404,600	2015 Allocation Notice
01-0015-5310	Provincial Aggregate Levy	214,539	213,037	214,164	2013 - \$233,664; 2012 - \$189, 358; 2011 - \$220, 595
01-0017-7510	Current Taxes	80,097	81,960	80,563	2013 - \$82,918; 2012 - \$78,784; 2011 - \$78,590

2015 Corporate Operating

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0017-7520	Tax Arrears	106,157	112,700	107,793	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
01-0014-1220	Supplemental Billings	63,500	51,368	50,000	MPAC has advised municipalities 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 2015 to account for this. 2013 - \$90,848; 2012 - \$63,511; 2011 - \$138,413
01-0017-7672	Interest on General	49,615	69,343	54,550	2013 - \$71,844; 2012 - \$45,979; 2011 - \$31,022
01-0017-7675	Interest on Grading	1,128	2,688	1,520	2013 - \$1,238; 2012 - \$1,109; 2011 - \$1,038
01-0017-7676	Int. Education/County DC's	171	167	169	2013 - \$256; 2012 - \$173; 2011 - \$84
01-0013-8110	2013 Surplus	61,150	61,150	-	In 2014 the following items were funded from the 2013 Surplus as they were one-time and non-recurring. Election - \$24,650 Roads - New Signage on Township Roads per Council Resolution in 2012- \$6,000 Finance - New Wall Insulation - \$3,000 ORC - 2013 Repairs to Olympia - invoices received in 2014 - \$5,000
	Totals	1,072,444	1,105,504	1,017,086	

EXPENDITURES

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0010-4501	Taxes written off (Twp share only)	66,479	49,851	213,984	Known appeals - \$170K Write-offs (not including known write-offs) - 2013 - \$25,939; 2012 - \$36,087; 2011 - \$65,409

2015 Corporate Operating

EXPENDITURES

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0010-4700	Conservation Authorities Levy Payment	143,504	143,414	154,266	1.) Halton Conservation Authority - \$20,719 (based on 2015 approved budget). - 7.9% increase 2.) Grand River Conservation Authority - \$121,008 (based on 2015 preliminary budget). - 5.9% increase 3.) Hamilton Conservation Authority - \$12,539 (based on 2015 preliminary budget). - 25.5% increase
Various	Pay Equity and Cost of Living Adjustment	55,000	-	-	This amount was included in the 2014 budget and includes the corporate pay equity adjustment related to the pay equity study completed in 2014. The 2014 actuals are included in the wages and benefits line item in each department's operating budget.
Totals		264,983	193,265	368,250	

REVENUES

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0015-1110	Signature of Commissioner and FOI Requests	215	170	160	Signature of Commissioner - 15 requests * \$10 (net of HST)/document FOI Requests - Charged at the rate permitted per the legislation - estimate of 2 requests * \$5/request 2014 - 2 FOI requests ; 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
01-0015-1130	Engineering and Environmental Fees Recovered	4,500	2,038	2,000	recoveries for monitoring reports for gravel pits
01-0015-1140	Legal Fees Recovered	-	-	-	
01-0015-1150	Recoveries from Staff Events	1,000	961	950	Appreciation night recoveries
01-0015-3738	Other recoveries	-	1,180	-	Actual relates to mileage for Business Retention and Expansion Project recovered from the County of Wellington.
	Totals	5,715	4,348	3,110	

CONTRIBUTION FROM WORKING RESERVES

	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0013-3185	Legal Contingency	-	44,033	14,000	Actual relates to legal invoices for Cooks Mill Road, tax collection matters, election matters, etc. 2015 budget relates to major unrecoverable legal matters of the Township.
01-0013-3195	Insurance Contingency	-	16,674	10,000	Actual relates to deductibles paid out in 2014.
01-0013-3100	Operating Carryforward	-	23,488	139,662	2014 actual- Business Retention and Expansion Plan, Pay Equity Study, and Cenotaph Restoration Project. Currently has a balance of \$139,662 as per Report FIN-2015-03. 2015 Budget relates to known tax appeals to be expended in 2015.
	Totals	-	84,195	163,662	

2015 Administration Operating

EXPENDITURES

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0010-4000	FT Wages	190,656	202,704	208,229	Pay Equity Study
01-0010-4001	PT Wages	118,700	120,457	35,725	Council is in a separate cost centre.
01-0010-4002	OT Wages	-	-	-	No overtime applicable in this department.
01-0010-4100	FT Benefits	34,335	34,901	36,021	EHT - 1.95%; OMERs; EI - \$1,302.84 * 2 employees; CPP - \$2,479.95 * 2 employees
01-0010-4101	PT Benefits	8,810	5,528	3,137	EHT - 1.95%; EI - 1.88%; CPP - 4.95% Council is in a separate cost centre.
01-0010-4102	Manulife Benefits	38,000	32,569	21,181	Last full marketing was in 2013. Claims are up significantly. 10.9% increase in 2015 versus 2.5% in 2006, 3.1% in 2007, 3.1% in 2008, 11.1% in 2009, 0% in 2010, 4.5% in 2011, 4.0% in 2012, -5.9% in 2013, 2.6% in 2014. Council is in a separate cost centre.
01-0010-4103	WSIB	5,015	4,587	5,712	Increase in Local Government Services rate of 2.24% to 2.88%
01-0010-4200	Office Supplies & Equipment	2,600	3,085	2,123	2014 One-time purchase of new laptop for Council member
01-0010-4204	Water Protection	140	112	120	
01-0010-4302	Communication (phone, fax, intern)	775	804	655	Rogers (cell phone) Purolator 2014 One-time purchase of new cell phones corporate wide
01-0010-4303	Professional Fees - Legal	15,000	66,077	28,600	Actual also includes items funded from the legal contingency working reserve (\$44K) and the operating carry-forward working reserve (\$9K).
01-0010-4305	Professional Fees - Engineering & Environmental	7,000	16,407	27,000	Monitoring review reports of various gravel pits, Guelph Water Supply Master Plan, Tier 3, Waterloo Water Supply Master Plan, Cambridge EA
01-0010-4308	Mileage	5,500	3,244	500	Based on 2014 actuals. Council is allocated in a separate cost centre.

2015 Administration Operating

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0010-4307	Events and Other	11,500	10,775	7,000	2014 one-time costs for: Bob Gordon and Donald Stewart retirement party; Council Inaugural, and Council photos 2015 Budget for: Appreciation Night, Volunteer of the Year, Senior of the Year, In Memory
01-0010-4309	Professional Development	16,800	12,519	18,850	Corporate Wide Training (70% Administration, 30% building) Respect in the Workplace (1 session) Performance Appraisal Training (3 sessions) Keystone Computer Software Training (2 sessions) CAO Training Management Training AMCTO Conference AMO Conference ROMA/OGRA Conference Water training
01-0010-4311	Membership and Subscription Fees	5,430	5,338	8,510	Association of Municipalities of Ontario Association of Municipal Clerks and Treasurers of Ontario (2) Ontario Good Roads Association Federation of Canadian Municipalities Municipal World Wellington County Clerks and Treasurers Ontario Municipal Administrators Association Human Resources Downloads Program
01-0010-4312	Employee Travel - Meals	600	838	400	
01-0010-4313	Employee Travel - Accom/Parking	6,000	4,471	1,000	AMCTO Conference, AMO, ROMA/OGRA, OMMA
01-0010-4314	Employee Travel - Air Fare	-	488	500	AMCTO Conference - Thunder Bay
01-0010-4315	Insurance	32,230	46,902	41,739	Actual includes deductibles expended and funded from the insurance contingency working reserve of \$17K. 2015 budget also includes deductibles estimated that are funded from the Insurance Contingency Working Reserve.

2015 Administration Operating

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0010-4316	Advertising	3,700	2,650	2,850	Corporate RFPs, Committee Appointments, Tree Legacy, Streetscaping, Aberfoyle Fall Fair, Santa Clause Parade
01-0010-4317	Water Monitoring	17,650	10,629	5,000	Ground Water Monitoring. No longer includes Carroll Pond water monitoring, please note there are capital study recommendations as per GM BluePlan's report "Carroll Pond Water Quality Monitoring" dated October 6, 2014
01-0010-4320	Contract Services	2,420	8,661	500	2015 Budget - ADM-2014-025 - Meeting investigator costs if retained 2014 Budget included taste real (budgeted in PCC) and one time non-recurring costs for council orientation and mileage and other disbursements for BRNE study.
01-0013-3185	Legal Contingency Working Reserve	5,000	5,000	5,000	
01-0013-3195	Insurance Contingency Working Reserve	5,000	5,000	5,000	
	Totals	532,861	603,747	465,353	

2015 Council Operating

EXPENDITURES

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0180-4001	PT Wages	-	-	82,820	
01-0180-4101	PT Benefits	-	-	5,715	EHT - 1.95%; CPP - 4.95%
01-0180-4102	Manulife Benefits	-	-	20,415	Last full marketing was in 2013. Claims are up significantly. 10.9% increase in 2015 versus 2.5% in 2006, 3.1% in 2007, 3.1% in 2008, 11.1% in 2009, 0% in 2010, 4.5% in 2011, 4.0% in 2012, -5.9% in 2013, 2.6% in 2014.
01-0180-4200	Office Supplies & Equipment	-	-	75	Business cards for new Council
01-0180-4308	Mileage	-	-	3,000	Based on 2014 actuals
01-0180-4309	Professional Development	-	-	4,610	ROMA/OGRA Conference AMO Conference Additional conferences
01-0180-4312	Employee Travel - Meals	-	-	400	Based on 2014 actuals
01-0180-4313	Employee Travel - Accom/Parking	-	-	5,000	ROMA/OGRA conference AMO Conference Morrison By-pass Coalition
01-0180-4314	Employee Travel - Air Fare	-	-	500	As required
	Totals	-	-	122,534	

2015 Elections Operating

REVENUES

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0015-3737	Election - Other Recoveries	-	521	-	
01-0120-4307	Nomination Fees	-	-	-	
	Totals	-	521	-	

**CONTRIBUTION
FROM WORKING
RESERVES**

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0013-3120	Contibution from IT Hardware WR	12,000	12,000	-	
01-0013-3130	Contibution from IT Software WR	10,000	10,000	-	
	Totals	22,000	22,000	-	

EXPENDITURES

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0120-4001	PT Wages	3,500	4,175	-	
01-0120-4200	Office Supplies & Equipment	2,800	5,090	-	
01-0120-4208	Signage	-	46	-	
01-0120-4301	Postage	4,350	2,015	-	
01-0120-4302	Communication (Phone, Fax, Internet)	-	99	-	
01-0120-4304	Professional Fees - Audit	-	-	1,500	This is budgeted if the Compliance Audit Committee for the 2014 Election recommends an audit of a 2014 Candidate.
01-0120-4309	Professional Development	650	833	-	
01-0120-4316	Advertising	6,000	7,097	-	
01-0120-4320	Contract Services	29,350	31,954	-	
01-0013-3115	Contibution to Elections WR	9,000	9,000	14,000	Equal contribution per year over a four year period anticipating inflationary increases over the next four years.
	Totals	55,650	60,310	15,500	

2015 Finance Operating

REVENUES

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0015-3120	Tax Certificates	6,000	5,400	5,400	\$60 per certificate 2014 - 90 issued; 2013 - 98 issued; 2012 - 119 issued; 2011 - 89 issued
01-0015-1170	NSF Fees	1,000	800	800	\$40 per NSF cheque
01-0015-1180	Invoice Administration Fee	1,000	3,325	3,000	\$25 per invoice
01-0015-1160	Advertising, Legal, and Realtax Fees Recovered	500	6,082	2,000	Tax sale fees added to tax roll
01-0015-3739	Other Recoveries	-	7,080	2,000	Actual relates to WSIB audit refund, postage receipts for postage used by staff, LAS refund for energy hedging program. 2015 Budget - LAS hedging program, WSIB rebate for low claim activity
01-0017-7780	Garbage bags	9,100	11,618	11,000	2013 - 9,083; 2012 - 9,007; 2011 - 8,243
	Totals	17,600	34,304	24,200	

EXPENDITURES

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0100-4000	FT Wages	206,446	217,221	216,876	Pay Equity
01-0100-4001	PT Wages	-	-	-	
01-0100-4002	OT Wages	-	-	500	
01-0100-4100	FT Benefits	38,365	37,744	38,248	EHT - 1.95%; OMERs; EI - \$1,302.84 * 3 employees; CPP - \$2,479.95 * 3 employees
01-0100-4101	PT Benefits	-	-	-	
01-0100-4102	Manulife Benefits	21,900	21,751	24,244	Last full marketing was in 2013. Claims are up significantly. 10.9% increase in 2015 versus 2.5% in 2006, 3.1% in 2007, 3.1% in 2008, 11.1% in 2009, 0% in 2010, 4.5% in 2011, 4.0% in 2012, -5.9% in 2013, 2.6% in 2014.
01-0100-4103	WSIB Benefits	4,625	4,737	5,950	Increase in Local Government Services rate of 2.24% to 2.88%

2015 Finance Operating

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0100-4180	Structural Audit	1,750	2,586	-	
01-0100-4199	Computer Software & Hardware Operational Upgrades/Support from IT Consultant	1,750	4,169	3,000	2015 Budget - Purchase of Keystone licenses for department heads and front desk for automation of receipts. Transition to new IT service provider. 2014 One-Time costs - ORC and PCC wireless internet installation, Adobe Acrobat Professional versions for staff for preparing accessible PDF documents, software installation on new laptop for new Council member.
01-0100-4200	Office Supplies	11,200	7,843	8,000	Expense is based on actuals directly attributable to this department and to the office as a whole (such as paper purchases, etc.) which are allocated between Building (30%) and Finance (70%).
01-0100-4201	Hydro	5,600	5,052	5,230	Assumed a 3.5% rate increase based on Hydro One's Website - http://www.hydroone.com/regulatoryaffairs/ratesprices/pages/electricityprices.aspx Allocated between Building (30%) and Finance (70%).
01-0100-4202	Heat	1,510	2,231	2,260	Assumed a 1% rate increase based on Natural Gas Rate Updates - Ontario Energy Board. Allocated between Building (33%), Finance (33%), and Fire (33%)
01-0100-4216	Kitchen Supplies and Equipment	2,380	2,629	3,070	2014 one-time cost for fridge. 2015 budget includes garbage receptacle and small fridge for tested water. Corporate expenses allocated between Building (30%) and Finance (70%)
01-0100-4222	Outdoor Maintenance of Building	1,820	235	1,500	Window and Eavestrough cleaning (two times per year) Signage at front of building (office hours)
01-0100-4301	Postage	7,735	9,421	9,675	Assumed a 2.7% increase due to the increase of the cost from \$0.75 to \$0.77 based on the Canada Post Website.
01-0100-4304	Professional Fees - Audit	17,850	16,526	13,250	Allocated between Finance (70%) and Building (30%)

2015 Finance Operating

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0100-4309	Professional Development	3,600	3,186	4,980	MFOA, Management Training, Deputy Treasurer Courses, Taxation Administrator Courses
01-0100-4215	Cleaning, Maintenance, Building Supplies	6,150	6,484	4,480	2014 One-Time non-curring costs - electrical panel installation, new blower motor (for the furnace), insulation in Finance area wall Corporate expenses allocated between Building (30%) and Finance (70%) New 2015 Expenses - Carpet Steamcleaning of Municipal Office; Replace incandescent lamps with LED/CFL technology, de-lamp fixtures in photocopier room, replace front entrance soffit lighting and add photocell control (Conservation and Energy Demand Management Plan Section 10). Insulate the hot water tank and install pipe insulation on the outgoing hot water line to reduce standby heat loss through the tank and distribution system (Conservation and Energy Demand Management Plan Section 10).
01-0100-4302	Communication (phone, fax, internet)	8,765	6,392	4,600	2014 One-Time Costs with RKD web studios for website and new cell phones corporate wide Rogers (cell phone) Bell Canada (phone lines and fax) * 30% allocated to Building Sentex (internet) * 30% allocated to Building Purolator
01-0100-4308	Mileage	700	472	680	MFOA Conference, Toronto course
01-0100-4311	Membership and Subscription Fees	1,870	2,268	2,070	Municipal Employer Pension Center of Ontario MFOA 2015 Membership LAS annual subscription for EPT database CPA, CA membership dues Municipal Information Network - (30% Building)
01-0100-4312	Employee Travel - Meals	200	20	200	Based on 2014 actuals for finance staff.

2015 Finance Operating

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0100-4313	Employee Travel - Accomodations	700	333	400	Based on 2014 actuals for finance staff.
01-0100-4320	Contract Services	62,560	59,207	51,620	30% Building and 70% Finance 2014 One-time costs - Hill and Knowlton fees for services, New Electric Panel due to results of BCA report (p. 3-13 of 3-19), RKD Web Hosting Fees no longer required. 2016 to 2019 eSolutions web hosting and software licence fees of \$3,000/year to be budgeted as part of the 2016 operating budget. I-Create Version Upgrade of \$4,000 in 2016 Operating
01-0100-4322	Emergency Management	1,820	1,914	1,920	Finance (70%), Building (30%) - Bell Canada monthly invoices
01-0100-4316	Advertising	4,300	7,925	8,000	Tax Sales - Notifications on Newspaper and Realtax Fees (added to tax roll) Tax Installment Due Dates - Interim Tax Installment Reminder - Final User Fees Public Meeting (70% finance, 30% building) Amendment to Development Charges By-law Public Meeting Development Charges - Notice of By-law Passage Budget Advertisement (70% finance, 30% building) Grant Process 2014 Yearend Financial Statements/MPMP Report (70% finance, 30% building) RFP advertisements
01-0100-4323	Environmental Service - Garbage Bags	9,000	15,175	11,000	See account number 01-0017-7780
01-0100-4500	Bank Service Charges	3,640	1,523	2,625	Additional 2015 Budget Amount is for the automation of tax fees paid online or through telephone banking. Currently we receive these payments by fax and manually enter the information into our tax system.
01-0100-4502	Other written off (non collectible inv's)	6,500	9	-	Policy to be written for non-collectible invoices and then Township staff will determine what the amount should be for accounts receivable write-offs in the 2016 operating budget

2015 Finance Operating

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0100-4503	Debt Interest Repayment	24,219	24,219	19,405	Obtained this amount from the debt continuity schedule. Maturity date of July 2, 2018
01-0100-4504	False Alarm Fees from County	885	-	-	False alarm fee invoices obtained from the County are added to the tax roll for the specific roll number they relate to. Therefore, this account will always have a 0 balance.
01-0100-4600	Grants	32,800	32,925	-	See Report FIN-2015-05 - Proposed Budget
01-0012-1200	Principle Repayment	101,000	101,000	106,000	Obtained this amount from the debt continuity schedule. Maturity date of July 2, 2018
	Totals	591,640	595,195	549,784	

2015 Building Operating

REVENUES

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0015-1192	Reproduction of Drawings Fees	-	250	250	\$50 flat fee
01-0017-7250	Residential Building Permits	160,000	227,692	200,000	Minimum permit fee- \$150 Single family dwelling up to 2,421 sq. ft - \$1.40/sq. ft Single family dwelling over 2,421 sq. ft - \$1.85/sq. ft Interior renovations and finished basements - \$0.50/sq. ft Residential deck - \$150 flat fee Residential accessory buildings/attached garage - \$0.70/sq. ft Occupancy permit - \$150 flat fee
	Institutional, Commercial & Industrial Building Permits	60,000	52,106	50,000	Construction value up to \$3M - \$10/\$1,000 of construction value Construction value over \$3M - \$7/\$1,000 of construction value Occupancy permit - \$150 flat fee
	Farm Building Permits	-	-	2,400	\$0.26/sq. ft
	Demolition Permit	500	750	600	\$150 flat fee
	Occupancy Permit	5,250	-	-	Incorporated in Residential, Institutional, Commercial, and Industrial Building Permit amounts above.
	Septic System Permit	20,000	21,300	20,000	Septic system - new - \$600 flat fee Septic system - alter, repair or extend existing system \$450 flat fee
01-0017-7210	Designated Structures Permit	1,600	1,200	800	\$400 flat fee
	Tent or Marquee Application Fee	600	1,133	900	\$250 flat fee - \$150 (building) and \$100 (fire)
01-0017-7240	Deferral of Revocation of Permit	300	-	300	\$150 flat fee
	Reactivate Abandoned Permit	150	-	150	\$150 flat fee
	Transfer of Permit	150	-	-	\$150 flat fee
	Revision to a Permit	3,000	4,500	3,000	Before permit is issued - \$150 After permit is issued - \$300
	Alternate Solution Application	1,750	350	700	\$350 flat fee
	Conditional Permits	-	-	-	20% of permit fee
01-0017-7290	Special Inspection Fee	200	500	300	\$100 flat fee
	Totals	253,500	309,781	279,400	

2015 Building Operating

CONTRIBUTION FROM WORKING RESERVES

	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0013-3150	Contribution from Building Reserve Fund	114,748	20,102	80,152	
	Totals	114,748	20,102	80,152	

EXPENDITURES

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0020-4000	FT Wages	190,972	165,596	179,345	Chief Building Official-100% Building Development Coordinator - 25% Building and 75% Planning & Development Building & By-law Services Coordinator - 75% Building and 25% By-law Building & Enforcement Inspector Officer - 75% Building and 25% By-law
01-0020-4001	PT Wages	2,823	2,144	2,200	Cleaning Wages
01-0020-4002	OT Wages	-	-	1,200	
01-0020-4100	FT Benefits	33,884	29,975	31,948	EHT - 1.95%; OMERS; EI - \$1,302.84 * 2.75 employees; CPP - \$2,479.95 * 2.75 employees
01-0020-4101	PT Benefits	250	43	193	EHT - 1.95%; EI - 1.88%; CPP - 4.95%
01-0020-4102	Manulife Benefits	21,820	17,728	21,065	Last full marketing was in 2013. Claims are up significantly. 10.9% increase in 2015 versus 2.5% in 2006, 3.1% in 2007, 3.1% in 2008, 11.1% in 2009, 0% in 2010, 4.5% in 2011, 4.0% in 2012, -5.9% in 2013, 2.6% in 2014.
01-0020-4103	WSIB	4,210	3,761	5,263	Increase in Local Government Services rate of 2.24% to 2.88%
01-0020-4180	Structural Audit	750	1,108	-	
01-0020-4199	Computer Software & Hardware	1,250	875	1,000	Building (30%) and Finance (70%)

2015 Building Operating

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0020-4200	Office Supplies	11,180	6,764	6,765	Expense is based on actuals directly attributable to this department and to the office as a whole (such as paper purchases, etc.) .
01-0020-4201	Hydro	2,400	2,137	2,215	Assumed a 3.5% rate increase based on Hydro One's Website - http://www.hydroone.com/regulatoryaffairs/ratesprices/pages/electricityprices.aspx Allocated between Building (30%) and Finance (70%).
01-0020-4202	Heat	1,510	1,394	1,410	Assumed a 1% rate increase based on Natural Gas Rate Updates - Ontario Energy Board. Allocated between Building (33%), Finance (33%), and Fire (33%)
01-0020-4203	Fuel	10,000	7,995	8,155	Assumed a 2% increase
01-0020-4204	Water Protection	60	48	48	Building (30%) and Finance (70%)
01-0020-4208	Signage	-	73	100	Based on 2014 actuals
01-0020-4215	Cleaning, Maint & supplies for Bldg	1,350	2,337	1,860	2014 One-Time non-curring costs - electrical panel installation, new blower motor (for the furnace), insulation in Finance area wall Corporate expenses allocated between Building (30%) and Finance (70%) New 2015 Expenses - Carpet Steamcleaning of Municipal Office; Replace incandescent lamps with LED/CFL technology, de-lamp fixtures in photocopier room, replace front entrance soffit lighting and add photocell control (Conservation and Energy Demand Management Plan Section 10). Insulate the hot water tank and install pipe insulation on the outgoing hot water line to reduce standby heat loss through the tank and distribution system (Conservation and Energy Demand Management Plan Section 10).
01-0020-4216	Kitchen Supplies and Equipment	1,020	1,128	1,890	2014 one-time cost for fridge. 2015 budget includes garbage receptacle and small fridge for water testing. Corporate expenses allocated between Building (30%) and Finance (70%)

2015 Building Operating

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0020-4220	Vehicle Maintenance	1,700	726	1,900	In 2014, the Ford Escape was utilized less due to the hiring of the Building Enforcement Inspector Officer later in 2014. In 2015, it is expected that both vehicles will be utilized for the full year. The increase in this line item also relates to the replacement of tires on the CBO's pick-up truck.
01-0020-4222	Outdoor Maintenance of Building	780	101	300	Window and Eavestrough cleaning (budgeted at 2 times per
01-0020-4301	Postage	3,315	4,037	4,150	Assumed a 2.7% increase due to the increase of cost from \$0.75 to \$0.77 based on the Canada Post Website. Building (30%) and Finance (70%)
01-0020-4302	Communication(phone, fax, intern)	5,980	4,486	4,100	2014 One-Time Costs with RKD web studios for website and new cell phones corporate wide Rogers (cell phone) (actual only includes 1 cell phone for most of the year - adjustment to reflect two cell phones for 2015). Bell Canada (phone lines and fax) * 30% allocated to Building Sentex (internet) * 30% allocated to Building Purolator
01-0020-4303	Professional Fees-Legal	20,000	13,066	20,900	
01-0020-4304	Professional Fees - Audit	7,650	7,083	5,680	Building (30%) and Finance (70%)
01-0020-4305	Professional Fees - Engineering	3,000	1,298	2,000	GM BluePlan, Gerald from RSM, Andrew Hartholt from Town of Erin, Michael Newark from Township of Guelph-Eramosa
01-0020-4308	Mileage	500	63	100	407 ETR charges
01-0020-4311	Membership and Subscription Fees	1,680	1,022	3,060	Ontario Building Officials Association Wellington-Waterloo and District Chapter (2) Ontario Building Officials Association (2) Ontario Onsite Waste Water Association Membership (2) Municipal Information Network ; Human Resources Downloads Program - (Finance and Building allocation) Ontario Building Code Binder and Amendment Ontario Association of Certified Technicians and Technologists

2015 Building Operating

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0020-4312	Employee Travel - Meals	500	239	500	
01-0020-4313	Employee Travel - Accomodations	2,340	1,318	2,900	Ontario Building Officials Association Conference - Ontario Building Officials Association Plumbing all Buildings - 2012 (Adam) HRA1 Courses (3)
01-0020-4309	Professional Development	5,670	7,617	7,935	Corporate Wide Training: Respect in the Workplace (1 session) Performance Appraisal Training (3 sessions) Keystone Computer Software Training (1 session) Directly attributable to Building: Ontario Building Officials Association Annual Meeting and Training Ontario Building Officials Association Plumbing all Buildings - 2012 (Building Inspector) Health and Safety Training HRAI (3 courses)
01-0020-4315	Insurance	15,780	15,278	16,045	
01-0020-4316	Advertising	1,500	1,363	750	Allocated between Finance (70%) and Building (30%) User Fees Public Meeting, Budget Advertisement, 2014 Yearend Financial Statements/MPMP Report, corporate RFP advertisements Directly attributable to Building: Building By-law Notices
01-0020-4318	Vehicle Plates	264	272	283	based on new rates effective December 1, 2014
01-0020-4320	Contract Services	23,760	26,298	22,120	Allocated between Finance (70%) and Building (30%)
01-0020-4321	Clothing, Safety Allowance	750	1,044	700	Gloves, safety vests, workboots
01-0020-4322	Emergency Management	780	813	815	Allocated between Finance (70%) and Building (30%)
01-0020-4500	Service Charges	1,560	652	655	Allocated between Finance (70%) and Building (30%)

2015 Building Operating

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0013-3150	Contribution to Building Surplus RF	-	-	-	The Building Code Act requires that the total amount of Building Permit fees meets the total costs for the municipality to administer and enforce the Building Code Act and Regulations.
	Totals	380,988	329,882	359,552	

2015 Source Water Operating

REVENUES

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0015-5270	Source Protection Municipal Implementation Fund	27,740	27,740	15,000	Up to \$15,000 to be provided in 2015 if collaborating with 4 or more other municipalities. Another \$17,260 to be provided in 2016 upon completion of the final report to the Ministry.
	Totals	27,740	27,740	15,000	

CONTRIBUTION FROM WORKING RESERVES

01-0013-3100	Operating Carryforward	-	-	24,215	2015 Budget - Source Protection funds received from MOE in 2014 to be spent in 2015.
	Totals	-	-	24,215	

The expenses below are subject to change due to timing of approval of the plan and the course of action recommended by the working group.

EXPENDITURES

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0160-4000	FT Wages/Benefits	-	2,798	12,202	For staff time for meetings and work related to Source Protection
01-0160-4207	Public Education Costs	5,000	728	9,272	
01-0160-4305	Professional Fees	10,000	-	17,740	Updating of Zoning By-laws Creation of Business Processes for application review and threat verification work
01-0013-3100	Contribution to Operating Carryforward	-	24,215	-	Any unused funds should be contributed to an operating carryforward working reserve to be spent in 2015. As per the Agreement for the Source Protection Municipal Implementation Fund with the Ministry of Environment and Climate Change, all funds must be spent by December 31, 2015.
	Totals	15,000	27,740	39,215	

2015 Planning Operating

REVENUES

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0015-1190	Engineering, Environmental, and Legal Fees Recovered	61,000	44,726	37,000	County planner and engineering and environmental consultant fees specific to a development application Engineering Consultants attendance at Development Review meetings are not recoverable. Legal - Recoveries for Site Plan and Subdivision Agreements.
01-0015-1191	Advertising Fees Recovered	3,500	853	3,000	Notices of Public Meetings and Notices of Complete Applications
01-0015-3240	Zoning Compliance Letter	3,750	1,935	2,000	2015 - \$75/letter ; 2014 - 24 letters YTD ; 2013 - 31 letters issued
01-0015-1200	Minor Variance Application	5,500	6,500	5,500	2015 - \$650 administration fee ; 2014 - 11 YTD ; 2013 - 12 ; 2012 - 8 ; 2011 - 19 (9 of them were from Mini Lakes)
01-0015-1205	Agreements	-	-	-	Other Planning and Development Agreements - \$500 administration fee ; Plan of Subdivision or Condominium Agreement - \$750 administration fee
01-0015-1210	Part Lot Control Exemption By-law	-	-	-	2015 - \$550 administration fee
01-0015-1220	Site Plan Control	6,000	4,000	6,000	2015 - \$2,000 administration fee ; 2014 - 2 YTD; 2013 - 4 ; 2012 - 3 ; 2011 - 6
01-0015-1230	Zoning By-law Amendment	10,000	12,000	10,000	2015 - \$2,000 administration fee ; 2014 - 6 YTD; 2013 - 7 ; 2012 - 6 ; 2011 - 7
01-0017-7760	Zoning By-law #19/85	-	-	-	\$40/copy
01-0015-1240	Zoning By-law Amendment - Aggregate	-	-	-	\$7,500 administration fee
01-0015-4100	BR+E Municipal Implementation Fund	-	25,000	12,500	Township is eligible to obtain \$25,000 per year for the BR+E Municipal Implementation Fund from the County of Wellington. 2014 actual relates to monies received for the CIP RFP, reports to Council on first steps, funding applications for the CIP, etc. 2015 budget amount relates to \$12,500 to fund staff time on the CIP project and other Economic Development initiatives. The remaining \$12,500 to fund CIP preparation consulting costs.
	Totals	89,750	95,013	76,000	

2015 Planning Operating

EXPENDITURES

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0130-4000	FT Wages	43,162	43,417	47,652	Development Coordinator
01-0130-4002	OT Wages	-	-	600	
01-0130-4100	FT Benefits	8,360	6,010	8,479	EHT - 1.95%; OMERs; EI - \$1,302.84 * 0.75; CPP - \$2,479.95 * 0.75
01-0130-4102	Manulife Benefits	4,950	3,249	5,763	Last full marketing was in 2013. Claims are up significantly. 10.9% increase in 2015 versus 2.5% in 2006, 3.1% in 2007, 3.1% in 2008, 11.1% in 2009, 0% in 2010, 4.5% in 2011, 4.0% in 2012, -5.9% in 2013, 2.6% in 2014.
01-00130-4103	WSIB	970	720	1,390	Increase in Local Government Services rate of 2.24% to 2.88%
01-0130-4200	Office Supplies	250	266	250	
01-0130-4208	Signage	1,000	-	250	Minor Variance Signage
01-0130-4215	Cleaning, Maintenance & Supplies for Building	-	4	-	
01-0130-4302	Communication (phone, fax, Internet)	-	15	25	Purolator
01-0130-4303	Professional Fees - Legal	20,000	2,991	5,000	
01-0130-4305	Professional Fees - Engineering & Environmental	60,000	43,886	45,000	
01-0130-4308	Mileage	250	-	250	For upcoming professional development courses
01-0130-4309	Professional Development	500	-	3,000	Advanced Project Monitoring and Control Project Management Applied Tools and Techniques Funded from County of Wellington Grant for the project management components of the CIP project.
01-0130-4311	Membership and Subscription Fees	450	-	450	Ontario Association of Committee of Adjustment (OACA)
01-0130-4312	Employee Travel - Meals	50	-	100	For upcoming professional development courses
01-0130-4313	Employee Travel - Accomodations	350	-	350	
01-0130-4316	Advertising	4,000	3,616	4,000	Notices of Public Meetings and Notices of Complete Applications, RFP for CIP

2015 Planning Operating

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0130-4317	Professional Fees - Water Monitoring	1,925	2,766	2,205	Mini Lakes Sewage Treatment System Quarterly and Annual Reporting. A total of 5 reports are reviewed per year and the reviews fall within the range of \$300 to \$500 per report. 2012 Actual - 2,467 2013 Actual - 1,383
01-0130-4320	Contract Services	5,000	3,051	3,500	County Planner Professional Services Fees 2013 Actual - \$2,601
	Totals	151,217	109,989	128,264	

2015 By-law Operating

REVENUES

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0015-1000	Lottery Licences	140	451	200	Lottery Licences - 3% of the prize's value 2014 - 10 ; 2013 - 6 ; 2012 - 7 ; 2011 - 8
01-0017-7220	Dog Tags and Kennel Licences	12,000	10,363	12,000	\$25 dog tags and \$175 kennel licences dog tags - 2014 - 339 YTD ; 2013 - 346 kennel licences - 2014 - 12 YTD ; 2013 - 15
01-0015-1260	Fence Viewer's Application	-	-	-	\$300 per application
01-0017-7270	Septic Compliance Letter	3,375	825	1,000	2015 - \$75 flat fee ; 2014 - 10 issued ; 2013 - 19 issued
01-0017-7280	Special Occasion Permit Letters	150	-	150	\$75 flat fee
	Pool Enclosure Permit	1,750	6,335	2,800	\$350 per permit
	Inspection Permit - LCBO	200	400	200	\$100 flat fee
01-0017-7230	Municipal addressing signs	720	1,040	800	\$40 flat fee
01-0015-5240	Ontario Wildlife Damage Compensation	1,500	30	1,500	Based on number of livestock kills
01-0017-7410	Guelph Humane Society Fees	1,000	1,756	1,800	Guelph Humane Society receipts (includes board fees and fines)
01-0015-1250	Mobile Food Service	-	-	-	Operator - \$100 per license Owner - \$200 per license Fee is not applicable at this time.
01-0015-1270	Engineering, Environmental and Legal Fees Recovered	2,000	11,170	10,000	Site alteration application and pool permit recoverable fees.
01-0015-1280	Site Alteration Agreement Revenues	2,000	2,324	2,000	Site Alteration Permit Application - \$250 plus \$50 per hectare Site Alteration Permit Service Fee - \$0.06 per tonne of fill
Totals		24,835	34,693	32,450	

EXPENDITURES

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0140-4000	FT Wages	11,945	12,711	26,331	Building & By-law Services Coordinator Building & Enforcement Inspector Officer

2015 By-law Operating

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0140-4001	PT Wages	3,000	1,792	2,000	Dog Control Officer @ \$94.44/call Poundkeeper @ \$94.44/call Fenceviewer @ \$94.44/call (for any given call, 3 fenceviewers would be required) Livestock Valuer @ 94.44/call
01-0140-4002	OT Wages	-	-	-	
01-0140-4100	FT Benefits	2,285	2,391	4,779	EHT - 1.95%; OMERs; EI - \$1,302.84 * 0.50; CPP - \$2,479.95 * 0.50
01-0140-4101	PT Benefits	210	105	-	EI - 1.88%; CPP - 4.95%
01-0140-4102	Manulife Benefits	1,650	1,598	3,595	Last full marketing was in 2013. Claims are up significantly. 10.9% increase in 2015 versus 2.5% in 2006, 3.1% in 2007, 3.1% in 2008, 11.1% in 2009, 0% in 2010, 4.5% in 2011, 4.0% in 2012, -5.9% in 2013, 2.6% in 2014.
01-0140-4103	WSIB	270	300	758	Increase in Local Government Services rate of 2.24% to 2.88%
01-0140-4200	Office Supplies	250	-	250	
01-0140-4208	Signage	1,800	1,241	1,300	Per signage By-law - 911 Signs
01-0140-4303	Professional Fees - Legal	6,000	11,160	15,000	
01-0140-4305	Professional Fees - Engineering & Environmental	9,000	19,218	17,750	Site Alteration Application Recoverables, Pool Permits/Grading Inspections/Plot Plan Reviews
01-0140-4308	Mileage	250	405	450	Dog Control Officer and Livestock valuer mileage costs
01-0140-4309	Professional Development	1,020	15	1,200	Ontario Association of Property Standards Officers Foundations Course
01-0140-4311	Membership and Subscription Fees	110	99	620	Municipal Law Enforcement Officers' Association (2) Ontario Association of Property Standards Officers (2)
01-0140-4312	Employee Travel - Meals	50	-	50	
01-0140-4313	Employee Travel - Accomodations	250	-	250	
01-0140-4316	Advertising	7,000	678	1,000	Dog Tag Renewals Advertising for Public Meetings for Regulatory By-laws
01-0140-4319	Permits	200	180	200	costs of purchasing dog tags from supplier.

2015 By-law Operating

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0140-4320	Contract Services	4,665	4,598	4,840	Guelph Humane Society Contract Base Contract - \$2,300 bi-annually * 2 = \$4600 Additional Fee for Dogs Over Contract Limit of 4 per month - 120 bi-annually * 2 = \$240
01-0140-4324	Livestock Loss	2,000	950	2,000	2013 actual - 0 2012 actual - \$473
	Totals	51,955	57,442	82,373	

2015 Public Works Operating

REVENUES

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0015-1290	Oversize-Overweight Load Permits	200	-	-	\$400/year \$100/trip
01-0015-3310	Entrance Permit	3,600	2,475	2,250	2015 - \$225 flat fee ; 2014 - 11 YTD; 2013 - 14; 2012 - 21 ; 2011 - 15
01-0015-3740	Roads Other Recoveries	-	1,420	780	Tender Fees: \$40 per tender package obtained, cemetery recovery for work of Public Works staff.
01-0015-2000	Third Party Cost Recovery	-	-	-	actual costs incurred
01-0015-2100	Third Party Cost Recovery Administration Fee	-	-	-	\$100/invoice
	Totals	3,800	3,895	3,030	

CONTRIBUTION FROM WORKING RESERVES

	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0013-3170	Public Works Replacement and Restoration of Aging Infrastructure Working Reserve	-	-	10,100	See account number 01-0030-4210 Railway Maintenance where staff budget for one potential maintenance activity (\$5,100) and account number 01-0030-4224 Sidewalk Repairs where staff budget for potential maintenance activities (\$5,000). It is recommended that any potential maintenance activities be funded from the Public Works Replacement and Restoration of Aging Infrastructure Working Reserve.
	Totals	-	-	10,100	

EXPENDITURES

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0030-4000	FT Wages	327,746	342,410	340,706	See Base Budget Increase Form for a total net expense of \$6,310 allocated between Parks and Public Works
01-0030-4001	PT/Seasonal Wages	45,530	29,674	45,986	

2015 Public Works Operating

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0030-4002	OT Wages	32,700	24,252	32,700	
01-0030-4100	FT Benefits	60,932	60,438	60,801	EHT - 1.95%; OMERs; EI - \$1,302.84 * 5; CPP - \$2,479.95 * 5
01-0030-4101	PT/Seasonal Benefits	4,390	2,695	4,038	EHT - 1.95%; EI - 1.88%; CPP - 4.95%
01-0030-4102	Manulife Benefits	50,100	40,801	45,595	Last full marketing was in 2013. Claims are up significantly. 10.9% increase in 2015 versus 2.5% in 2006, 3.1% in 2007, 3.1% in 2008, 11.1% in 2009, 0% in 2010, 4.5% in 2011, 4.0% in 2012, -5.9% in 2013, 2.6% in 2014.
01-0030-4103	WSIB	9,040	8,640	11,571	Increase in Local Government Services rate of 2.24% to 2.88%
01-0030-4200	Office Supplies	500	369	500	
01-0030-4201	Hydro	5,600	5,162	5,600	Assumed a 3.5% rate increase based on Hydro One's Website - http://www.hydroone.com/regulatoryaffairs/ratesprices/pages/electricityprices.aspx
01-0030-4202	Heat	5,150	5,584	5,640	Assumed a 1% rate increase based on Natural Gas Rate Updates - Ontario Energy Board.
01-0030-4203	Fuel	98,820	82,642	84,295	2013 Actual - \$93,224 ; 2012 Actual - 74,112
01-0030-4205	Equipment Maintenance & Supplies	47,100	51,557	2,050	2013 Actual - 52,011 ; 2012 Actual - 46,661 now allocated with 4220 (vehicle maintenance account)
01-0030-4208	Signage	14,000	13,340	10,000	2013 Actual - 11,733 ; 2012 Actual - 7,833 \$4,000 reduction due to 60 km signage completed. Sign reflectivity program and replacements.
01-0030-4209	Pavement Markings	14,800	18,622	14,800	2013 actual - 12,643 ; 2012 actual - 14,369 See Base Budget Increase Form.
01-0030-4210	Railway Maintenance	5,100	-	5,100	11 Railway Crossings - budgeted for 1 potential maintenance activity
01-0030-4212	Maintenance Gravel	80,000	76,772	80,000	half of Township roads are gravelled each year 2013 actual - 73,051 ; 2012 actual - 86,787
01-0030-4213	Calcium	44,100	40,276	44,100	Dust control on gravel roads 2013 actual - 33,246 ; 2012 actual - 42,785

2015 Public Works Operating

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0030-4214	Winter Maintenance	183,000	156,081	183,000	Any surplus from this account goes to the Winter Maintenance Reserve Fund. 2013 actual - 220,345 ; 2012 actual - 125,591
01-0030-4217	Waste Removal	1,000	1,295	1,500	Debris clean up and oil clean up - Vendors - A1 Sanitation and County of Wellington 2013 actual - 910 ; 2012 actual - 1,394
01-0030-4218	Shop Overhead	13,000	10,595	13,000	Supplies and maintenance for Shop 2013 actual - 12,525 ; 2012 actual - 12, 056
01-0030-4219	Road Maintenance supplies	37,400	34,541	37,400	2013 actual - 34,704 ; 2012 actual - 38, 341
01-0030-4220	Vehicle Maintenance	-	-	46,000	Previously budgeted in 01-0030-4205
01-0030-4221	Speed Monitor	500	61	500	Agreement with Guelph Eramosa on shared costs of speed monitor
01-0030-4224	Sidewalk Repairs	12,360	-	5,000	Budgeted for potential maintenance activity
01-0030-4302	Communication(phone, fax, intern)	2,600	2,620	2,557	2014 One-Time Costs for new cell phones purchased corporately. Bell Canada (roads line); Purolator; Rogers (cell phone)
01-0030-4305	Professional Fees - Engineering	6,000	1,203	2,000	Individual projects outside of Capital Budget. 2013 actual - 4,341 ; 2012 actual - 6,638
01-0030-4308	Mileage	100	50	100	
01-0030-4309	Professional Development	1,420	1,670	1,420	Safety Training on Equipment Basic Refrigeration Training Operating of Small Drinking Water Systems
01-0030-4311	Membership and Subscription Fees	800	787	800	Includes memberships to Ontario Road Supervisors Association and County of Wellington Road Supervisor Association.
01-0030-4312	Employee Travel - Meals	100	101	100	
01-0030-4315	Insurance	89,300	84,768	89,006	
01-0030-4316	Advertising	750	238	750	Advertising for Calfass Road Openhouse
01-0030-4318	Vehicle Plates	6,400	6,373	6,772	based on new rates effective December 1, 2014

2015 Public Works Operating

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0030-4319	Permits	2,000	50	1,000	Conservation Permits for doing Culvert Repairs (Hamilton, Halton and Grand River Conservation Authorities) Commercial Vehicle Operator's Registration (CVOR) Permit - \$50
01-0030-4320	Contract Services	40,381	23,620	39,200	MRC Wireless - System Access Usage Fee Township of North Dumfries Canadian Pacific Railway Company Guelph Junction Railway Town of Milton Air Liquide Canada - Cylinder Gas Lease Wilson Fire Security Annual Inspection
01-0030-4321	Clothing, Safety Allowance	750	411	750	\$150 per remuneration by-law * 5 full-time staff
01-0030-4326	Bridge Inspections	-	-	10,000	Occurs every 2 yrs - starting in 2016 commence contribution to bridge inspection working reserve.
01-0030-4400	Street Lights: Repairs and Hydro	45,000	49,961	46,350	2013 actual - 43,053 ; 2012 actual - 46,033 Reyner Electric Hydro One
01-0030-4450	Ice Storm Assistance - Goods and Services	-	26,463	-	Costs to be separately accounted for in a separate General Ledger Account in accordance with the Ice Storm Assistance
01-0030-4500	Ice Storm Assistance - Employee Costs	-	318	-	Costs to be separately accounted for in a separate General Ledger Account in accordance with the Ice Storm Assistance
Totals		1,288,469	1,204,441	1,280,686	

2015 Parks Operating

Insurance Payable or Receivable

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0015-2550	Insurance Payable or Receivable	50	28	-	Pearson Dunn premium insurance payments made by the Township are recovered fully from renters. The Township does not make any revenue on these payments, therefore, this is budgeted at 0 in 2015.

REVENUES

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0015-2200	Horse Paddock Rental	-	-	-	\$200/day
01-0015-2300	Picnic Shelter	-	145	100	\$20/hour to a maximum of \$80/reservation
01-0015-2400	Aberfoyle/Morriston Ball Park/ Morriston Meadows	300	967	1,000	\$20/hour before 8:30 pm \$30/ hour after 8:30 pm \$150/day \$40 for extra dragging and lining
01-0015-2500	Sports Facility User Fees	3,000	11,765	11,765	\$10/ resident \$25/non-resident Includes funds received from minor soccer, mens fastball, minor ball, tennis club, oldtimers baseball.
	Totals	3,350	12,877	12,865	

CONTRIBUTION FROM RESERVE FUNDS

	Description	2014 Budget	2014 Actual	2015 Budget	Comments
03-0043-2473	DC Reserve Fund - Parks	-	4,261	-	The 2014 DC Study includes a Park Vehicle Lease in 2014 with a gross capital cost estimate of \$5,000 and approx. 90% recoverable with DC's (p. 5-4).
	Totals	-	4,261	-	

2015 Parks Operating

EXPENDITURES

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0110-4000	FT Wages - Parks	-	-	-	See Base Budget Increase Form for a total net expense of \$6,310 allocated between Parks and Public Works
01-0110-4001	PT Wages - Parks	19,656	10,981	19,656	2014 actual is below budget due to timing of part-time staff departing. Public Works staff have had to fill in these gaps. See Base Budget
01-0110-4002	OT Wages - Parks	-	-	-	
01-0110-4101	PT Benefits - Parks	385	807	1,726	EHT - 1.95%; EI - 1.88%; CPP - 4.95%
01-0110-4103	WSIB	445	270	566	Increase in Local Government Services rate of 2.24% to 2.88%
01-0110-4203	Fuel	2,650	2,153	2,200	This account would remain the same if the Township purchases a pickup truck for the Parks Area.
01-0110-4204	Water Protection	-	2,228	2,000	Previously budgeted in 01-0110-4222.
01-0110-4205	Equipment Maintenance and Supplies	5,000	5,439	5,000	Includes equipment rental (tractor and lawn mower) plus other maintenance performed on Township equipment. This account would be \$4,500 if the Township purchases a pickup truck for the Parks Area.
01-0110-4220	Vehicle Maintenance	-	-	-	This account would be \$500 if the Township purchases a pickup truck for the Parks Area.
01-0110-4222	Outdoor Maintenance	15,000	13,062	10,000	General Maintenance for all Township Property. Difference of \$5,000 allocated to 110-4320 and 110-4204.
01-0110-4223	Equipment Lease	5,000	4,735	5,000	Pick-up truck rental for 6 months. This account would be 0 if the Township purchases an additional truck for the Parks area.
01-0110-4308	Mileage	500	374	500	
01-0110-4316	Advertising	150	64	150	Request for Proposal Notices
01-0110-4320	Contract Services	19,700	16,643	22,700	Rolling, Aerating, Fertilizing - Hayden Gardener for Township flower beds Campbell's Portable Toilets - Badenoch & Arkell Park - \$1,000 Difference of \$3,000 previously budgeted in 01-0110-4222.
	Totals	68,486	56,755	69,498	

2015 ORC Operating

Insurance Payable or Receivable

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0015-3225	Insurance Payable or Receivable	1,853	994	-	Pearson Dunn premium insurance payments made by the Township are recovered fully from renters. The Township does not make any revenue on these payments, therefore, this is budgeted at 0 in 2015.

REVENUES

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0015-2600	Ice Rental - Prime	50,000	37,848	38,000	\$155/hour
01-0015-2700	Ice Rental - Non-Prime	7,650	2,002	2,000	\$78/hour
01-0015-2800	Arena Summer Rentals	20,000	21,855	22,000	\$65/hour
01-0015-2900	Gymnasium Rental	14,000	11,999	12,000	\$26/hour
01-0015-3000	Rink Board and Ball Diamond Advertising	-	350	350	Rink Board Advertising - \$350/year Ball Diamond Advertising - \$175/season
01-0015-3100	ORC Drink Machine	1,500	1,299	1,300	2013 - 1,547 ; 2012 - 1,040
01-0015-3735	Other Recoveries	-	595	500	Recoveries for wages for staff time for free community events
Totals		93,503	75,949	76,150	

EXPENDITURES

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0080-4000	FT Wages - ORC	54,517	54,161	55,141	1 full time staff
01-0080-4001	PT Wages - ORC	24,769	23,800	25,007	2 part time staff
01-0080-4002	OT Wages - ORC	1,000	1,617	1,200	
01-0080-4100	FT Benefits - ORC	9,852	9,450	9,935	EHT - 1.95%; OMERs; EI - \$1,302.84 ; CPP - \$2,479.95
01-0080-4101	PT Benefits - ORC	2,175	1,304	2,196	EHT - 1.95%; EI - 1.88%; CPP - 4.95%
01-0080-4102	Manulife Benefits	6,710	6,606	7,346	Last full marketing was in 2013. Claims are up significantly. 10.9% increase in 2015 versus 2.5% in 2006, 3.1% in 2007, 3.1% in 2008, 11.1% in 2009, 0% in 2010, 4.5% in 2011, 4.0% in 2012, -5.9% in 2013, 2.6% in 2014.

2015 ORC Operating

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0080-4103	WSIB	1,800	1,749	2,343	Increase in Local Government Services rate of 2.24% to 2.88%
01-0080-4200	Office Supplies	500	232	300	
01-0080-4201	Hydro	26,350	21,185	21,930	Assumed a 3.5% rate increase based on Hydro One's Website - http://www.hydroone.com/regulatoryaffairs/ratesprices/pages/electricityprices.aspx
01-0080-4202	Heat	4,465	5,644	5,705	Assumed a 1% rate increase based on Natural Gas Rate Updates - Ontario Energy Board.
01-0080-4203	Fuel	3,000	2,410	3,060	Propane for Olympia - November to March - Air Liquide supplier
01-0080-4204	Water Protection	800	666	800	Includes invoices from SGS, Wyckomar, Campus Hardware - for any items that are water related.
01-0080-4205	Equipment Maintenance & Supplies	18,000	15,588	13,000	Maintenance of refrigeration unit Reduction of a one time increase of \$5,000 in 2014
01-0080-4208	Signage	200	-	200	
01-0080-4215	Bldg-Cleaning, Maint,Supplies Interior	13,000	7,597	10,000	Reduction of \$3,000 based on 2014 actuals
01-0080-4216	Drink Machine Supplies	-	516	500	Drink Machine purchases
01-0080-4217	Waste Removal	600	607	600	Total Budget - 3,000 (invoices range from 200 to 300 dollars per month depending on the number of garbage pick-ups in a given month). Amount allocated to ORC - 20% - \$600 Amount allocated to Rec -80% - \$2,400
01-0080-4222	Bldg-Cleaning, Maint,Supplies Exterior	10,000	8,848	10,000	cleaning of windows, concrete repairs, eavedrough cleaning
01-0080-4302	Communication(phone, fax, intern)	1,960	2,455	2,340	Sentex (internet) Bell Canada (phone line) Rogers (cell phone)
01-0080-4308	Mileage	500	-	500	
01-0080-4309	Professional Development	1,200	1,496	1,500	Certified Ice Technician Course - \$940 Propone Training - \$560
01-0080-4311	Membership and Subscription Fees	150	132	150	Ontario Recreation Facilities Association

2015 ORC Operating

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0080-4312	Employee Travel - Meals	150	-	150	
01-0080-4315	Insurance	17,590	14,706	15,445	Pearson Dunn premium insurance payments made by the Township are recovered fully from renters. Therefore, this is budgeted at 0 in 2015. This account only includes costs of premium for Frank Cowan insurance.
01-0080-4316	Advertising	500	296	500	
01-0080-4320	Contract Services	-	303	350	Wilson Fire Security Annual Inspection
01-0080-4321	Clothing Safety Allowance		208	150	Safety footwear for FT staff
	Totals	199,788	181,574	190,346	

2015 PCC Operating

Insurance Payable or Receivable

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0015-3250	Insurance Payable or Receivable	1,853	1,425	-	Pearson Dunn premium insurance payments made by the Township are recovered fully from renters. The Township does not make any revenue on these payments, therefore, this is budgeted at 0 in 2015.

REVENUES

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0015-3110	Archie MacRobbie Hall - Prime	24,000	16,107	16,100	\$479/day
01-0015-3115	Archie MacRobbie Hall - Non-Prime	17,000	7,634	7,700	Sunday-\$357/day Sunday to Thursday-\$215/4 hours Mon to Thurs- \$365/day
01-0015-3130	Alf Hales Room	3,000	4,227	4,300	\$25/hr
01-0015-3160	Licensed Events Using Patio	1,000	614	600	\$55 flat fee
01-0015-3170	Commercial Rentals	3,000	-	750	\$750/day
01-0015-3180	Bartenders	11,500	8,721	8,800	\$115/7 hours \$20/per hour over 7 hours
01-0015-3190	Pop, Glasses, & Ice	2,870	2,587	2,550	ice, cups and fountain pop package - \$1.30/pound 9 oz glasses - \$6/package of 100 14 oz glasses - \$6/package of 50 Ice - \$2/bag
01-0015-3200	Kitchen Facilities	315	3,307	3,400	\$105/ 4 hours \$25/hour after 4 hours
01-0015-3220	Advertising Sign	850	222	200	\$32 (net of HST) for two lines/week \$63 (net of HST) for four lines/week
01-0015-3736	Other Recoveries	-	1,440	1,200	GroupeX Rebate for pop purchases Recoveries for wages for staff time for free community events
01-0015-5250	Recreation Conditional Grants	5,123	5,167	5,167	Small Water Works grant
	Totals	70,511	50,026	50,767	

2015 PCC Operating

EXPENDITURES

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0070-4000	FT Wages - Recreation	47,775	53,621	48,248	
01-0070-4001	PT Wages - Recreation	45,925	40,634	35,000	Bartenders and Facility Maintenance Staff Chair Maintenance Costs (cleaning of chairs) of \$500 included here.
01-0070-4002	OT Wages - Recreation	170	409	410	\$17.10/hour of overtime
01-0070-4100	FT Benefits - Recreation	5,910	6,646	4,724	EHT - 1.95%; EI - \$1,302.84 ; CPP - \$2,479.95
01-0070-4101	PT Benefits - Recreation	3,875	1,731	3,073	EHT - 1.95%; EI - 1.88%; CPP - 4.95%
01-0070-4102	Manulife Benefits - Recreation	7,080	5,967	10,761	Last full marketing was in 2013. Claims are up significantly. 10.9% increase in 2015 versus 2.5% in 2006, 3.1% in 2007, 3.1% in 2008, 11.1% in 2009, 0% in 2010, 4.5% in 2011, 4.0% in 2012, -5.9% in 2013, 2.6% in 2014.
01-0070-4103	WSIB	2,060	1,741	2,409	Increase in Local Government Services rate of 2.24% to 2.88%
01-0070-4180	Structural Audit	2,500	3,694	-	
01-0070-4200	Office Supplies	500	178	300	Amount decreased based on 2014 actual
01-0070-4201	Hydro	13,900	21,372	22,120	Assumed a 3.5% rate increase based on Hydro One's Website - http://www.hydroone.com/regulatoryaffairs/ratesprices/pages/electricityprices.aspx
01-0070-4202	Heat	3,245	3,238	3,270	Assumed a 1% rate increase based on Natural Gas Rate Updates - Ontario Energy Board.
01-0070-4203	Fuel	1,000	-	500	Fuel for generator
01-0070-4204	Water Protection	4,200	5,146	5,100	Additional testing needs to be done in 2017 - 5 year rotation cycle.
01-0070-4216	Kitchen Supplies and Equipment	5,000	4,416	5,000	Pepsi Bottling Group Northern Ice Company Inc.
01-0070-4217	Waste Removal	2,400	2,428	2,400	Charge per invoice costs increase in months of June, August, September and October as garbage pick-ups increase Amount allocated to PCC Allocation -80% - 2400. Optimist Recreation allocation is 20%

2015 PCC Operating

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0070-4215	Bldg-Cleaning, Maint,Supplies Interior	22,100	17,960	20,000	2015 Budget - shop vac; rubber nosing around stage; new doors into big hall; sink and countertop of kitchen; replacement tables in large hall; insulate hot water pipes at hot water heaters as per Conservation Energy Demand Management Plan Section 10; review of sound system/PA system. Electrical Repairs - Shooter Electric Cleaning - Swan Dust Control - mats Supplies for Building - G.T. French Paper Limited Supplies for Building - Campus Hardware Limited Supplies for Building - Guelph Building Supplies Cleaning Materials for Building - Cushings Vacuum Building Security Costs - G&A Lock Plumbing /Septic system costs
01-0070-4222	Outdoor Maintenance of Building	2,100	607	3,200	BCA report (page 1-3 of 1-17) - Repair loose boards in the decorative architectural element at the front Window and Eavestrough cleaning
01-0070-4302	Communication(phone, fax, intern)	3,330	2,843	3,000	Sentex (Internet) Rogers (Cell Phone) Bell Canada (Phone Line)
01-0070-4308	Mileage	250	63	250	
01-0070-4309	Professional Development	750	204	750	ProRecreation Conference
01-0070-4311	Membership and Subscription Fees	225	219	225	Restaurant Canada membership - required for discounts on pepsi products
01-0070-4312	Employee Travel - Meals	150	-	150	Relating to Pro Recreation Conference
01-0070-4313	Employee Travel - Accomodations	450	-	450	Relating to Pro Recreation Conference
01-0070-4315	Insurance	19,616	16,445	17,267	Pearson Dunn premium insurance payments made by the Township are recovered fully from renters. Therefore, this is budgeted at 0 in 2015. This account only includes costs of premium for Frank Cowan insurance.
01-0070-4316	Advertising	3,500	2,322	3,500	Promotion of Recreation Centre, PCC RFPs

2015 PCC Operating

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0070-4320	Contract Services	3,700	4,748	5,050	Abell Pest Control - Semi-Annual County of Wellington - Taste Real Wilson Fire Security - Annual Inspection and Semi Annual fee County of Wellington - Events Guide Fire Alarm Monitoring Service - H&L Security Systems - Annual GR Garrity for Annual Maintenance Inspection on Gas Stove
	Totals	201,711	196,632	197,158	

2015 Fire and Rescue Operating

REVENUES

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0015-3241	Tent or Marquee Application Fee	400	755	700	\$250 flat fee - \$150 (building) and \$100 (fire)
01-0015-3230	Open Burning Permit and Inspection	4,500	6,680	7,500	Permit - \$20/permit per year Inspection - \$40/inspection Increase from 2014 budget and actual relates to timing of by-law passage in 2014.
01-0015-3235	Burning Permit Violations	2,050	7,995	2,050	\$410/hr/truck
01-0015-3245	Fire Extinguisher Training	495	-	90	\$15/person
01-0015-3260	Fireworks Permits	400	200	400	\$100/permit
01-0015-3210	Information/Fire Reports	375	595	450	\$75/report
01-0015-3215	Other Recoveries	-	3,943	2,500	City of Guelph for Linde Invoices (Oxygen Cylinder Rental and Refilling of Oxygen Cylinders) (expense is hitting acct 01-0040-4206) Replacement of Equipment and Resources Used 2014 Actual relates to the 2013 and 2014 invoice issued to the City of Guelph.
01-0015-3270	Occupancy Load	200	200	200	\$100 flat fee
01-0015-3280	Fire Safety Plan Review	960	-	360	\$120/plan
01-0015-3290	Post Fire Watch	410	-	410	\$410/hr/truck
01-0015-3300	Boarding up or Barricading	-	-	-	\$410/hr/truck
01-0015-3320	Key Boxes	300	126	100	\$100/box
01-0015-3330	Inspections	1,200	200	200	Daycare & Homeday Care Inspections- \$100/inspection Industrial/Commercial/Institutional/Assembly/Apartment - \$100 base inspection and \$25 plus each tenant/occupant/apartment unit
01-0015-3340	Motor Vehicle Emergency Responses	49,200	125,300	57,400	\$410/hr/truck 2014 actual relates to invoices issued in 2013 and 2012 that were collected in 2014. 42 more calls in 2014 compared to 2013.
01-0015-3350	Fire Alarm False Alarm Calls	410	2,460	410	\$410/hr/truck
	Totals	60,900	148,453	72,770	

2015 Fire and Rescue Operating

CONTRIBUTION FROM RESERVE FUNDS

	Description	2014 Budget	2014 Actual	2015 Budget	Comments
03-0043-2473	DC Reserve Fund - Fire Services	-	4,117	-	The 2014 DC Study includes Equipment for new Auxiliary Firefighters (4) in 2014 with a gross capital cost estimate of \$13,100 and 100% recoverable with DC's (p. 5-8).
	Totals	-	4,117	-	

EXPENDITURES

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
					2013 - \$319,068 2012 - \$328,300 2011 - 314,004
01-0040-4001	PT Wages - Fire Dept	340,000	355,815	342,000	Increase is due to an increase of fire calls, 40 more calls than 2013, hiring permanent Deputy Chief, driving training program requirements.
01-0040-4101	PT Benefits - Fire Dept	29,860	24,793	30,028	EHT - 1.95%; EI - 1.88%; CPP - 4.95%
01-0040-4102	Group Benefits	14,200	15,003	14,700	GWL, Jardine Lloyd Thompson
01-0040-4103	WSIB	8,110	7,347	10,306	Increase in Local Government Services rate of 2.24% to 2.88%.
01-0040-4200	Office Supplies	7,800	9,669	4,700	2013 - 3,833 Non-recurring 2014 items - Office Furniture for One Office Additional items in 2015: Captain computer
01-0040-4201	Hydro	4,900	4,677	4,845	Assumed a 3.5% rate increase based on Hydro One's Website - http://www.hydroone.com/regulatoryaffairs/ratesprices/pages/electricityprices.aspx
01-0040-4202	Heat	1,510	945	955	Assumed a 1% rate increase based on Natural Gas Rate Updates - Ontario Energy Board.
01-0040-4203	Fuel	10,755	10,846	11,065	
01-0040-4204	Water Protection	100	160	160	
01-0040-4205	Equipment Maintenance & Supplies	21,100	24,421	18,100	Non-recurring 2015 expense - hose replacement, SCBA mask retrofit, 5 new SCBA masks

2015 Fire and Rescue Operating

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0040-4206	Oxygen & Medical Supplies	1,910	4,136	3,100	Lindte Oxygen USP Dal Rental - Monthly Allied Medical Instruments Motion Specialties 2014 actual is higher due to the increase in firecalls in 2014 compared to previous years. Also, 2014 actual relates to replacement of expired defibrillator pads.
01-0040-4207	Public Education	5,300	5,182	3,800	non recurring 2015: Complete Sparky suit (\$2.2K)
01-0040-4215	Cleaning, Maint & supplies for Bldg	5,000	10,574	10,100	G.T French Paper Limited ; Campus Hardware Limited - Building Supplies; Swan Dust Control - Cleaning Non recurring 2014 - replacement of heater unit and furnace repair costs Non recurring 2015 - replacement of electrical panel (page 3-12 of BCA report) (4.4K), electrical switch and light (800), upgrading of lighting in the exterior sign to T8 or LED technology. The costs for this project are approximately \$300 for six 2-lamp fixtures (Conservation Energy Demand Management plan).
01-0040-4216	Kitchen Supplies and Equipment	1,200	1,216	1,200	Topeco Coffee and Tea Company
01-0040-4217	Waste Removal	-	-	400	Previously budgeted in 40-4320 but to be consistent with other departments, created new account. R&R Disposal and Services (invoice is 2 times per year)
01-0040-4220	Vehicle Maintenance	25,000	34,123	25,000	non recurring 2014 item is the pump 32 top cabinet replacement (4.4K), repairs to aerial truck due to fire (2K), pump 31 crack in the pump piping (2.6K), tanker truck side dump (3.3K)
01-0040-4308	Mileage	9,000	6,532	7,500	Additional training in 2015 at the Fire College
01-0040-4302	Communication(phone, fax, intern)	16,000	12,483	12,700	Sentex (Internet) Rogers (Cell Phone) Bell Canada (Phone Line and Computer Truck Tablet Service) 2015 Non-Recurring Costs - Replacement of pagers (4) MRC 2014 Non-recurring costs - Portable with Blue Tooth Head Set - MRC Wireless

2015 Fire and Rescue Operating

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0040-4309	Professional Development	19,000	18,439	19,000	York University courses Ontario Association of Fire Chiefs Conference Fire Department International Conference Training Books Heart and Stroke CPR/AED Facilitator course Guelph Fire Training Unit rental Cambridge Fire Tower rental Fire Service Women Conference County Training School new recruits 22 Fire College courses @ \$65 per course Leadership course Dalhousie Incident Command course Miscellaneous
01-0040-4311	Membership and Subscription Fees	1,700	2,754	2,756	Ontario Association of Fire Training Officers Ontario Association of Fire Chiefs Wellington County Fire Chiefs Association National Association of Fire Investigators - Fire Prevention Officer and Fire Chief National Fire Protection Association - Fire Prevention Officer Fire Marshall's Public Safety Membership Wellington Dufferin Fire Prevention Membership Wellington Dufferin Mutual Aid Membership National Fire Codes Subscription Service Ontario Municipal Management Institute Membership - Fire Chief
01-0040-4312	Employee Travel - Meals	700	635	700	Hosting Mutual Aid Meeting
01-0040-4313	Employee Travel - Accomodations	1,500	2,346	2,400	
01-0040-4315	Insurance	13,338	12,387	13,010	
01-0040-4316	Advertising	1,700	747	1,250	Request for Proposal Notice Deputy Chief and Firefighter Recruitment notices
01-0040-4319	Permits	475	521	525	Receiver General for Canada - Radio License - Annual

2015 Fire and Rescue Operating

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0040-4321	Clothing, Safety Allowance	21,500	34,623	25,600	Cleaning of Firesafety Clothing Twin RX Vaccines 4 Replacment Bunker Suits, 8 Helmets, Duty Station Wear, Fire Retardent Coveralls, 2 Dress Uniform. Some product ordered in late 2013 but invoices recorded and paid in 2014 due to when items were received, resulting in budget overages in 2014.
01-0040-4320	Contract Services	24,625	22,441	30,740	Rochester Midland Limited - Handsfree Restroom Quarterly Billing Firehouse Support Contract Renewal M&L Supply - Compressed Breathing Air Analysis \$350 air analysis * 2 times per year & Maintenance Program \$450 * 3 times per year = \$2,050 MRC Wireless System Access Usage Fees City of Guelph Dispatch Agreement - 12,652/year (increase of \$4.4K from 2014) Bell Fleetnet Access Fee Onserve Contract - Annual Contract Fee Iam Responding - Annual Contract Fee
	Totals	586,283	622,816	596,640	

2015 Library Operating

REVENUES

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0010-4224	Library Costs Recovered from County	1,600	3,357	2,060	Township recoups 17% of snow removal costs from the County of Wellington. Township also recoups 100% of SGS costs for water testing. There will be no Forestell invoices for winter maintenance in 2015, as Township staff maintain the parking area of the Library, therefore, the amount of revenues budgeted to be recovered in 2015 is less than the 2014 actual.
	Totals	1,600	3,357	2,060	

EXPENDITURES

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0010-4221	Library Rent for Historical society	4,600	3,449	4,510	
01-0010-4223	Library Water Monitoring	1,600	1,741	1,750	
	Totals	6,200	5,190	6,260	

2015 Badenoch Operating

REVENUES

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0015-3741	Badenoch Rental Revenue	-	-	10	allocated to 01-0015-3110 in 2014
	Totals	-	-	10	

EXPENDITURES

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0150-4180	Structural Audit	2,500	3,694	-	
01-0150-4200	Interior Maintenance Costs	5,200	3,736	5,250	BCA report (p. 2-9 of 2-16) - supply and install exhaust fan in men's washroom. BCA report (p. 2-13 of 2-16) - supply and install smoke alarms, exit and emergency lighting in basement level, fire extinguisher in basement level.
01-0150-4201	Exterior Maintenance Costs	500	314	-	
01-0150-4204	Water Protection	120	61	65	
01-0150-4320	Contract Services	-	109	150	Wilson Fire Security - Annual inspection of portable extinguishers, emergency light, exit light
01-0150-4325	Badenoch Comm Ctr Grant	1,000	1,000	-	
	Totals	9,320	8,914	5,465	

2015 Committees Operating

EXPENDITURES

Recreation Committee

Account	Description	2014 Budget	2014 Actual	2015 Budget	Comments
01-0075-4001	Per Diems	5,070	5,871	4,100	4 citizen members - monthly meetings at 85.35 per meeting
01-0075-4101	PT Benefits	50	263	-	
01-0075-4309	Training	-	-	1,000	AMO Committee Training

Heritage Committee

01-0050-4001	Per Diems	1,950	1,585	1,755	4 citizen members and 1 citizen chair - quarterly meetings at 85.35 per meeting for members and 97.47 per meeting for the chair.
01-0050-4101	PT Benefits	200	79	-	
01-0050-4200	Office Supplies & Equipment	100	251	250	
01-0050-4308	Mileage	50	-	50	
01-0050-4309	Training	-	-	1,000	AMO Committee Training
01-0050-4315	WSIB	10	-	-	

Committee of Adjustment

01-0090-4001	Per Diems	3,190	1,280	-	As per meeting held on January 21, 2015 - to be a combined Planning & Development Advisory Committee.
01-0090-4101	PT Benefits	50	173	-	
01-0090-4308	Mileage	-	93	-	for site visits

Planning & Development Advisory Committee

01-0060-4001	Per Diems	5,070	2,304	4,097	4 citizen members - monthly meetings at 85.35 per meeting
01-0060-4101	PT Benefits	50	293	-	
01-0060-4308	Mileage	-	50	150	for site visits
01-0060-4309	Training	-	-	2,500	AMO Committee Training

Audit Committee

01-0170-4001	Per Diems	170	169	-	As per meeting held on January 21, 2015 - no longer a separate advisory committee
01-0170-4101	PT Benefits	50	8	-	
	Total of All Committees	16,010	12,420	14,902	

2015 Tax Levy Reconciliation

TOTAL REVENUES

Department	2014 Budget	2014 Actual	2015 Budget	Comments
Corporate	1,072,444	1,105,504	1,017,086	
Administration	5,715	4,348	3,110	
Elections	-	521	-	
Finance	17,600	34,304	24,200	
Building	253,500	309,781	279,400	Surplus of funds not spent to be allocated to the building surplus reserve fund
Source Water Protection	27,740	27,740	15,000	Surplus of funds not spent to be allocated to the operating carryforward working reserve
Planning & Development	89,750	95,013	76,000	
By-law	24,835	34,693	32,450	
Public Works	3,800	3,895	3,030	
Parks	3,350	12,877	12,865	
Optimist Recreation Centre	93,503	75,949	76,150	
Puslinch Community Centre	70,511	50,026	50,767	
Fire and Rescue	60,900	148,453	72,770	
Library	1,600	3,357	2,060	
Badenoch Community Centre	-	-	10	
Committees	-	-	-	
Totals	1,725,248	1,906,461	1,664,899	

TOTAL CONTRIBUTIONS FROM WORKING RESERVES AND RESERVE FUNDS

Department	2014 Budget	2014 Actual	2015 Budget	Comments
Administration	-	84,195	163,662	Legal Contingency, Insurance Contingency, Operating Carryforward
Elections	22,000	22,000	-	IT Hardware and IT Software
Building	114,748	20,102	80,152	Building Surplus
Source Water Protection	-	-	24,215	Operating Carryforward
Public Works	-	-	10,100	Public Works Replacement and Restoration of Aging Infrastructure
Parks	-	4,261	-	DC Reserve Fund - Parks (vehicle lease)
Fire and Rescue	-	4,117	-	DC Reserve Fund - Fire Services (gear and equipment for 4 auxiliary firefighters)
Totals	136,748	134,675	278,129	

2015 Tax Levy Reconciliation

TOTAL EXPENDITURES

Department	2014 Budget	2014 Actual	2015 Budget	Comments
Corporate	264,983	193,265	368,250	
Administration	532,861	603,747	465,353	
Council	-	-	122,534	
Elections	55,650	60,310	15,500	
Finance	591,640	595,195	549,784	
Building	380,988	329,882	359,552	Surplus of funds not spent to be allocated to the building surplus reserve fund
Source Water Protection	15,000	27,740	39,215	Surplus of funds not spent to be allocated to the operating carryforward working reserve
Planning & Development	151,217	109,989	128,264	
By-law	51,955	57,442	82,373	
Public Works	1,288,469	1,204,441	1,280,686	
Parks	68,486	56,755	69,498	
Optimist Recreation Centre	199,788	181,574	190,346	
Puslinch Community Centre	201,711	196,632	197,158	
Fire and Rescue	586,283	622,816	596,640	
Library	6,200	5,190	6,260	
Badenoch Community Centre	9,320	8,914	5,465	
Committees	16,010	12,420	14,902	
Totals	4,420,561	4,266,312	4,491,779	

TOTAL TAX LEVY

Description	2014 Budget	2014 Actual	2015 Budget	Comments
Total Operating Revenues	1,725,248	1,906,461	1,664,899	
Total Operating Contributions from Working Reserves	136,748	134,675	278,129	
Total Operating Expenditures	4,420,561	4,266,312	4,491,779	333,389
Total Capital Taxation Levy	667,990	667,990	771,970	Excludes laptops for Council, Pluggie the Fire Plug, includes HVAC at PCC tax levy fund
Total Municipal Taxation	3,226,555	2,893,166	3,320,721	

Mary Hasan

From: Don McKay <donmckay@golden.net>
Sent: January-12-15 11:54 AM
To: Mary Hasan
Cc: 'Charlie Tilt'; 'DOROTHY GRASETT'; 'Diane Zadro'; Don McKay
Subject: RE: Request for a donation from the Township of Puslinch for the Aberfoyle Agricultural Society
Attachments: AG SOCIETY.pdf; Donation for AFF Township2015.docx

Mary please find attached a request for a donation from the Township of Puslinch for the Aberfoyle Agricultural Society (your file F11GRA) along with our financial information

If you have any questions please do not hesitate to contact me.

Regards

Don

D C McKay
Stoneleigh Farm
e-mail: donmckay@golden.net
phone: 519-822-2984
fax: 519-837-3696



January 12, 2015

Mayor and Council
Township of Puslinch
7404 Wellington Rd#34
Guelph ON N1H 6H9

Dear Mayor and Council;

RE: **Donation for the Aberfoyle Fall Fair**

2015 marks the 175th year for the Aberfoyle Agricultural Society and we are in the works of planning something special. Since 1840 The Society has worked to increase the awareness of, and to improve the quality of agriculture, home crafts, and the rural lifestyle, by presenting an annual Fall Fair to exhibit livestock, produce, home crafts, pets and equipment. It also assists in 4H and Junior Garden Club activities.

One of Puslinch's first community organizations, the Society played a large part in the education and development of agriculture, home life, and nutrition at a time when 80% of the population was involved directly in agriculture and rural life. Today, even though our agricultural and rural communities are decreasing, the Society still has a strong grass roots base and supports the rural way of life.

The Society has a board to direct its activities, and an executive. Board members are elected annually by the membership. There are working committees for light horse, antique tractors and tractor pulls, crops, garden, home craft, 4H and others. There are many members, representing all parts of the community, age groups, and interests.

Financing is from donations: provincial, municipal, corporate and private, and from membership fees and fair admissions.

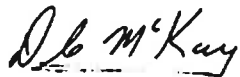
In the past the Township has been very supportive of our Society and our Fall Fair and we wish to thank you for your continuing support. This year we are asking for Council to approve a donation to the Society in the amount of \$3000.00.

We have enclosed our income statement for 2014 and our Budget for 2015

If you have any questions please do not hesitate to contact me at 519-822-2984 or donmckay@golden.net.

Thanking you in advance for your support.

Sincerely;

A handwritten signature in black ink, appearing to read "D. C. McKay". The signature is written in a cursive, flowing style.

D. C McKay
Past President
Aberfoyle Agricultural Society

1:22 PM
01/07/15
Accrual Basis

Aberfoyle Agricultural Society
Profit & Loss Budget vs. Actual
January through December 2015

	<u>TOTAL</u>
	<u>Jan - Dec 15</u>
Ordinary Income/Expense	
Income	
Donations	\$ 7,000.00
Fair Revenue	\$ 8,500.00
Fundraising Activities	\$ 3,850.00
Government & Municipal Grants	\$ 6,500.00
Paid Memberships	\$ 300.00
Corporate Donations	\$ 4,400.00
Total Income	\$ 30,550.00
Expense	
Bank Service Charges	\$ 200.00
Dues/Conventions	\$ 115.00
Fall Fair Expenses	\$ 20,500.00
HST Expense	\$ 765.00
Jr. Garden Club	\$ 1,125.00
Meetings - Rental Hall Expenses	\$ 225.00
Office Supplies	\$ 850.00
Postage/Delivery	\$ 500.00
Wages/Honorarium	\$ 3,500.00
Total Expense	\$ 27,780.00
Net Ordinary Income	\$ 2,770.00
Net Income	\$ 2,770.00

2:27 PM
01/07/15
Accrual Basis

Aberfoyle Agricultural Society
Profit & Loss
January through December 2014

	Jan - Dec 14
Ordinary Income/Expense	
Income	
Donations	
Donations - 4-H Activities	1,100.00
Donations - General	8,692.00
Donations - Junior Garden Club	514.00
Total Donations	10,306.00
Fair Revenue	
Fair Entry Fees	585.00
Fair Gate Admissions	5,696.90
Fair Other Revenue	1,530.00
Total Fair Revenue	7,811.90
Fundraising Activities	
Chicken BBQ	
Chicken BBQ Expenses	-2,201.81
Chicken BBQ - Other	6,052.00
Total Chicken BBQ	3,850.19
Total Fundraising Activities	3,850.19
Government & Municipal Grants	7,600.00
Paid Memberships	304.00
Sponsorships	
Corporate Donations/Sponsorships	4,432.00
Total Sponsorships	4,432.00
Total Income	34,304.09
Expense	
Bank Service Charges	197.02
Dues/Conventions	113.50
Fall Fair Expenses	
Advertising	786.12
Entertainment	2,683.00
Insurance - Fair	1,836.00
Judges Fees	972.00
P.A. Systems	203.00
Parking/Gate Operations	500.00
Prize Money	6,384.78
Publishing	1,406.00
Ribbons/Awards	1,432.46
Tent Rentals	3,050.00
Tractor Pull Expenses	1,135.00
Total Fall Fair Expenses	20,386.36
GST Expense	764.95
Jr. Garden Club	1,126.00
Meetings - Rental Hall Expenses	224.22
Office Supplies	850.80
Postage/Delivery	35.00
Wages/Honorarium	3,500.00
Total Expense	27,199.85
Net Ordinary Income	7,104.24
Net Income	7,104.24

2:27 PM
01/07/15
Accrual Basis

Aberfoyle Agricultural Society
Balance Sheet
As of December 31, 2014

	Dec 31, 14
ASSETS	
Current Assets	
Chequing/Savings	
TD Canada Trust - 0156 0308002	8,589.01
Total Chequing/Savings	8,589.01
Other Current Assets	
Change Fund/Floals	138.52
Fair/Office Supplies	1,610.00
HST Receivable	1,408.71
Total Other Current Assets	3,157.23
Total Current Assets	11,746.24
Fixed Assets	
Banners/Signage	
Accum Dep'n-Banners/Signage	-2,204.50
Banners/Signage - Other	2,204.50
Total Banners/Signage	0.00
Homecraft/Juniors/Hall Equipmen	
Accum Dep'n-Homecraft/Juniors/H	-1,422.85
Homecraft/Juniors/Hall Equipmen - Other	1,422.85
Total Homecraft/Juniors/Hall Equipmen	0.00
Mobile/Horse Equipment	
Accum Dep'n-Mobile/Horse Equipm	-1,332.45
Mobile/Horse Equipment - Other	1,332.45
Total Mobile/Horse Equipment	0.00
Office Equipment	
Accum Dep'n-Office Equipment	-463.33
Office Equipment - Other	463.33
Total Office Equipment	0.00
Pens/Gates/Fencing/Seating	
Accum Dep'n-Pens/Gates/Fencing/	-1,538.16
Pens/Gates/Fencing/Seating - Other	1,538.16
Total Pens/Gates/Fencing/Seating	0.00
Speaker/Sound System	
Accum Dep'n-Speaker/Sound Syste	-606.83
Speaker/Sound System - Other	606.83
Total Speaker/Sound System	0.00
Total Fixed Assets	0.00
TOTAL ASSETS	11,746.24
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Accounts Payable	1,750.00
Total Other Current Liabilities	1,750.00
Total Current Liabilities	1,750.00
Total Liabilities	1,750.00
Equity	
Opening Bal Equity	141.50
Retained Earnings	2,750.50
Net Income	7,104.24
Total Equity	9,996.24
TOTAL LIABILITIES & EQUITY	11,746.24



Township of Puslinch
www.twp.puslinch.on.ca
Contact: Glenna Smith (519-824-0217)

DEC 29 2014

Township of Puslinch

December 20, 2014

To: Mary Hassan & Puslinch Council,

From: Glenna Smith, Chair Puslinch Oriented Policing Committee,

Re: Our Request for Funding for 2015

On behalf of the Members of the Puslinch COP Committee I would like to express our Thanks for your support during the past year.

We would ask that you continue to support the COP Committee with the \$500.00 grant we have received in the past. Support of a Council Member on this Committee is very important as well.

As Wellington County is designated, "Safe Communities' Wellington County", it is important for this designation to have a COP Committee or Safe Community Committee in each Township. We are proud of the fact that our Committee has and is being an active part of Safe Communities. Karen Harding, Doug and I serve on the Leadership Table Committee.

Our focus this coming year is to have speakers at all our meetings and to encourage the public to attend. This would be in place of one large event. Our hope is to reach more people and also to allow us to report from our speakers in the Pioneer so bettering the coverage of information to the residents of Puslinch.

With Councils assistance and our very dedicated Committee of volunteers we look forward to an educational and safe year in 2015.

Glenna R. Smith
dgsmith@sympatico.ca

**Financial Statement
2014**



January:

Bank fees.....\$ 1.95

February:

Bank fees.....\$ 1.95

March:

Bank fees.....\$ 1.95

April:

Bank fees.....\$ 1.95

May:

Bank fees.....\$ 1.95

June:

Bank fees.....\$ 1.95

July:

Bank fees.....\$ 1.95

Donation to ALS in memory of

Brian Bonn.....\$50.00

August:

Duff's Presbyterian Church

Donation in memory of Ted Laws.....\$ 50.00

Bank fees.....\$ 1.95

September:

Rental sign at PCC.....\$ 30.16

Guest speaker Adddiction Info

Night.....\$200.00

Bank fees.....\$ 1.95

October:

Puslinch Pioneer advertising.....\$101.70

November:

Bank fees.....\$ 1.95

December:

Bank fees.....\$ 1.95

December 20, 2014

M. Hason, Director of Finance/Treasurer
Township of Puslinch

Re your File No: F11GRA

Please find below the proposed Operating Budget for the Puslinch COP Committee.

Budget For 2015		
Speakers 8x\$50.00		\$400.00
	Advertising	\$100.00
Fall Fair, Santa Claus Parade, Market, Feb. Fun Day		\$ 50.00
	Brochures & Signs	\$200.00
Banking Fees and other Incidentals		<u>\$ 50.00</u>
TOTAL		\$800.00

Thanks for your support.

Glenna R. Smith, Chair
Community Oriented Policing Committee

Mary Hasan

From: Mark Hasson <markhasson11@gmail.com>
Sent: January-12-15 6:02 PM
To: Mary Hasan
Cc: Leesa; Jennifer Avery
Subject: Re: Grant Application

Mary,

A specific amount was not included as we were not familiar with funding available through your program. While any funding would be greatly appreciated the application of the funds would depend on the amount granted. For example a sign can be erected in the Puslinch community for \$ 750 or \$2500 for a 5 year term. In school presentations or public group presentations can be funded for between \$ 500 – \$ 1000.00 depending on group size as promotional materials required. Should the community wish to sponsor a community event we would request \$2500.00 to allow for possible expenses and we would look to community partners as well for participation and sponsorship.

Any funds received from your program would be directed back into the Puslinch community in one of or a combination of the activities previously listed. Should your group have a specific request for the use of the funds we would be happy to work with you to make the best use of the funds for the community.

Thank you again for your consideration.

Mark Hasson
Chair.
Crime Stoppers Guelph Wellington.

Sent from my iPad

From: Mary Hasan [<mailto:mhasan@puslinch.ca>]
Sent: January-12-15 3:37 PM
To: Leesa
Subject: RE: Grant Application

Hi Leesa

I do not see the requested amount. Can you please direct me to where this is in the attached documentation?

Thanks

Mary

From: Leesa [<mailto:leesa@csgw.tips>]

Sent: January-12-15 1:30 PM

To: Mary Hasan

Cc: Jennifer Avery; Mark Hasson

Subject: Grant Application

Importance: High

Hello Mary,

On behalf of our Board of Directors, I am submitting a grant application for your consideration. Attached please find the program's financial statements ending April 2014 and the current 2014/2015 operating budget.

Sincerely,

Leesa Keleher

Coordinator

Crime Stoppers Guelph Wellington

519-846-5371

www.csgw.tips

GUELPH WELLINGTON



P.O. Box 391
FERGUS, ON
N1M 3E2

OFC 519_846_5371

Township of Puslinch
Attn: Mary Hasan, Director of Finance/Treasurer
7404 Wellington Rd 34
Guelph, ON N1H 6H9

January 12th, 2015.

Dear Mary,

As per your letter of December 12, 2014 we wish to request the Township of Puslinch consider Crime Stoppers Guelph Wellington for funding through your community grant program.

Incorporated in 1988, Crime Stoppers Guelph Wellington is a non-profit charitable program which combines the best efforts of the media, the community and the police in the fight against crime. With over \$37,178,622 in recovered property and narcotics off the street, 2,203 cases cleared and 4,034 charges laid, the numbers speak for themselves...Crime Stoppers works! Our goal is to promote awareness within the community and continue to educate our students and the public in making our community safer.

Funding received would be utilized within the Puslinch community to help raise awareness and educate community members of the Crime Stoppers program. With increased community involvement in the Crime Stoppers program to report crime the overall goal of making your community a safer one can be achieved.

The following are examples of how funds may be used within the Puslinch Community:

- Crime Stoppers Road sign
- Community awareness event
- School presentations
- Seniors Awareness presentations
- Promotional/Awareness items distributed to community members

We thank you in advance for your consideration regarding this funding opportunity. Should you require any further information, please feel free to contact the office.

Regards

CRIME STOPPERS GUELPH WELLINGTON

Mark Hasson, Chair

Charitable Registration # 13701 5491 RR0001
Canada Revenue Agency: www.cra-arc.gc.ca/charities

A Registered Charitable Organization

Anonymous

Confidential

Cash Rewards

WWW.CSGW.TIPS

CRIME STOPPERS GUELPH WELLINGTON

FINANCIAL STATEMENTS

FOR THE YEAR ENDED APRIL 30, 2014

(Unaudited - See Notice to Reader)

CRIME STOPPERS GUELPH WELLINGTON

INDEX TO THE FINANCIAL STATEMENTS

YEAR ENDED APRIL 30, 2014

(Unaudited - See Notice to Reader)

	Page
NOTICE TO READER	3
FINANCIAL STATEMENTS	
Statement of Financial Position	4
Statement of Revenues and Expenditures and Accumulated Surplus	5
Notes to the Financial Statements	6



Chartered Accountants
and Business Advisors

People Count.

NOTICE TO READER

On the basis of information provided by management, we have compiled the statement of financial position of Crime Stoppers Guelph Wellington as at April 30, 2014 and the statement of revenues and expenditures and accumulated surplus for the year then ended.

We have not performed an audit or a review engagement in respect of these financial statements and we express no assurance thereon.

Readers are cautioned that these statements may not be appropriate for their purposes.

Guelph, Ontario
September 17, 2014

RLB LLP

Chartered Accountants
Licensed Public Accountants

CRIME STOPPERS GUELPH WELLINGTON**STATEMENT OF FINANCIAL POSITION****AS AT APRIL 30, 2014**

(Unaudited - See Notice to Reader)

	2014	2013
ASSETS		
CURRENT		
Cash	\$ 24,337	\$ 27,484
Accounts receivable	6,339	3,138
Prepaid expenses	<u>1,841</u>	<u>0</u>
	<u>\$ 32,517</u>	<u>\$ 30,622</u>
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 1,678	\$ 1,679
Deferred grant income	<u>6,667</u>	<u>0</u>
	<u>8,345</u>	<u>1,679</u>
ACCUMULATED SURPLUS		
ACCUMULATED SURPLUS	<u>24,172</u>	<u>28,943</u>
	<u>\$ 32,517</u>	<u>\$ 30,622</u>

APPROVED ON BEHALF OF THE BOARD:_____
Director_____
Director

CRIME STOPPERS GUELPH WELLINGTON**STATEMENT OF REVENUES AND EXPENDITURES AND ACCUMULATED SURPLUS****FOR THE YEAR ENDED APRIL 30, 2014****(Unaudited - See Notice to Reader)**

	2014	2013
REVENUES		
Donations and related income	\$ 40,982	\$ 52,882
Fundraising income	<u>40,629</u>	<u>36,904</u>
	<u>81,611</u>	<u>89,786</u>
EXPENDITURES		
Fundraising expenses	19,128	11,479
Rewards	525	1,300
Insurance	1,611	1,490
Capital asset purchase	3,878	3,878
Office	7,973	8,042
Materials - promotional and video	6,405	11,753
Phone and fax	2,333	3,503
Wage expense	41,258	41,918
Dues	<u>3,271</u>	<u>688</u>
	<u>86,382</u>	<u>84,051</u>
(DEFICIENCY) EXCESS OF REVENUES OVER EXPENDITURES for the year	(4,771)	5,735
ACCUMULATED SURPLUS, beginning of year	<u>28,943</u>	<u>23,208</u>
ACCUMULATED SURPLUS, end of year	<u>\$ 24,172</u>	<u>\$ 28,943</u>

CRIME STOPPERS GUELPH WELLINGTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 2014
(Unaudited - See Notice to Reader)

1. INCORPORATION AND ACTIVITIES

Crime Stoppers of Wellington County Inc. is registered under the laws of the Province of Ontario. The organization was founded to encourage people to call the police with information to solve serious crimes already committed or those about to occur.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) REVENUE RECOGNITION

Donations are recorded as they are received. However, sponsorship and expenses are recorded on the accrual basis.

Revenue from grants is recognized in the period the related expenditure occurs.

(b) CAPITAL ASSETS

Capital assets are expensed in full in the period in which they are purchased.

3. COMMITMENTS

The organization purchased a Ford truck in July 2010. The purchase price was \$19,707 with \$17,707 being financed. The vehicle loan is due July 13, 2015. It is repayable in monthly instalments of \$351, including interest charged at 6.99%.

Budget for Fiscal Year May 1/2014 through April 30/2015

Crime Stoppers Guelph Wellington

Income:

Corporate Donations	10,000
Signs & Grahics	3,000
Mulch Sale Income	30,000
Individual Donations	500
Misc Fundraisers – BBQs, Shredding Event, 50/50. LCBO	3,000
OPP Auction - County of Wellington	2,000
Donations Agencies & Service Clubs	2,500
Grants	2,000
Guelph Police Service – Annual Contribution	40,000

Projected Total Income ***\$93,000***

Expenses:

Program Administration	42,000
Cost of Misc Fundraisers	700
Mulch Sale Expenses	18,000
Bell Telephone	3,000
Rewards	2,000
CS Vehicle Expense	3,900
Bank Charges (safety deposit boxes, acct fees, cash handling)	300
IT (software licences, website, TipSoft, office software)	2,500
OACS Fees (Dues & Legal Fund)	950
Alternative Answers (after hours live coverage)	1,800
Accounting - RLB	1,800
Legal Fees	200
Conferences, Staff Training & Travel	2,000
Office Supplies & Petty Cash	2,300
Director's Liability & General Insurance	1,500
Awards & Recognition	500
Advertising	1,500
Promotion	4,000
Signs and Graphics	4,000

Projected Total Expenses ***\$92,950***

Variance - ***\$50***

Mary Hasan

From: Dave Rodgers
Sent: January-12-15 9:00 AM
To: Mary Hasan
Cc: Les Schmidt
Subject: Friends of Mill Creek request for 2015 community support grant
Attachments: FOMC - operating budgets 2014-2015 - Puslinch.pdf; 2015 FOMC Fundraising Letter_Township of Puslinch.pdf

Ms. Hasan, I've attached the Friend of Mill Creek's request for a 2015 Community Grant from the Township of Puslinch. A hard copy will be dropped off at township office today.

Best regards

Dave Rodgers
Friends of Mill Creek
(519) 822-5221

I've looked everywhere but can't find a synonym for thesaurus



MILL CREEK STEWARDSHIP RANGER PROGRAM

c/o Township of Puslinch
7404 Wellington Road 34
Guelph, ON N1H 6H9



12 January 2015

Dear Mayor Lever and Councillors;

The Friends of Mill Creek would like to sincerely acknowledge, and thank the Township of Puslinch for your dedicated and continued support in helping fund the Mill Creek Stewardship Ranger Program and requests a donation of \$2,500 for 2015.

Since 2003, eleven crew leaders and more than forty-five enthusiastic high school students, many from Puslinch Township, have benefited from the Ranger Program. Without exception, participants have had nothing but praise for the in-stream rehabilitation and off-site educational projects that cultivate the students' interest and knowledge of the natural environment within our community. To see your Ranger dollars at work, the most recent Ranger Report may be found at <http://www.friendsofmillcreek.org/ranger-crew/studentranger-annual-report-2012>. Our 2014 report will be posted soon.

Of course, the Creek has also benefited. There has been a measureable reduction in summer maximum temperatures and an increase in fish populations in some of the most important reaches of the Creek, both of which are directly attributable to the efforts of FOMC and the Ranger Program. More details of how FOMC's work has benefited Mill Creek and our future plans are contained on our website www.friendsofmillcreek.org.

The Program is also extremely cost effective. Donation dollars are multiplied with in-kind contributions from the Grand River Conservation Authority, Grand River Conservation Foundation, Wellington Stewardship Council and Ministry of Natural Resources in addition to donations of labour and materials by local industry.

Success is attributable to our donors, sponsors, partners, members, and local landowners and each year the Program results continue to exceed all expectations! Please maintain your support of this community based program. With your assistance, we are looking forward to another successful year of rehabilitation and student enrichment. For 2015, the Friends request that the Township return the grant to the 2012 level. This level of support would help in maintaining our financial reserves, which have diminished over the past three years. A summary of our 2014 and 2015 operating budgets is attached - our final 2014 operating budget will be available once final costs have been entered. Your grant should be made payable to:

Grand River Conservation Foundation

(Please note on the cheque that funds are in support of Friends of Mill Creek)

Contributions may be mailed to Friends of Mill Creek, c/o Township of Puslinch. Receipts will be issued and the Township will be recognized with a plaque at our annual barbeque, where you will hear and see the difference your investment has made.

Sincerely,

Dave Rodgers
Friends of Mill Creek
519 822-5221

aberfoyle.aquascience@gmail.com

Les Schmidt
Treasurer - Friends of Mill Creek
519 859-0596

lschmidt@manestay.ca

C.c. Mary Hasan, Director of Finance/Treasurer, Township of Puslinch

Friends of Mill Creek - estimated operating budget 2014 - 2015

INCOME	ESTIMATED ACTUAL FIGURES FOR 2014	PROPOSED BUDGET FOR 2015
Balance at Beginning of the Year	-\$6,506	-\$1,766
Twp of Puslinch Grant	\$1,250	\$2,500
		(Grant being Requested)
Revenue from Other Levels of Government		
City of Cambridge	\$1,850	\$2,000
County of Wellington	\$500	\$500
Fisheries and Oceans Canada	\$14,000	\$13,000
Interest Income	\$250	\$270
Fund Raising Projects & Misc. Revenue	\$20,000	\$20,000
TOTAL INCOME	\$31,344	\$36,504
EXPENSES		
Salaries & Benefits-Crew Leader/Rangers	\$24,000	\$25,000
Training	\$385	\$400
Equipment & Materials	\$2,200	\$2,300
Vehicle Rental	\$3,100	\$3,300
Donor Plaques	\$525	\$550
Liability Insurance	\$2,000	\$2,100
Admin. Fees	\$900	\$950
TOTAL EXPENSES	\$33,110	\$34,600
BALANCE AT YEAR END	-\$1,766	\$1,904

Mary Hasan

From: heather fleming <heathercfleming@hotmail.com>
Sent: January-02-15 1:02 PM
To: Mary Hasan
Subject: RE: Supporting Documents for Donation Request
Attachments: 2014 KMF financial statements.pdf; 2015 Budget.pdf; 2015 Donation Request Letter to Twsp of Puslinch.pdf

Hello Mary,

I received a letter from you a few weeks ago and am just finding a moment to respond. The Kiwanis Music Festival of Guelph has submitted our annual donation request letter to you in the hopes that the Township of Puslinch will once again be able to offer financial support to our Festival. Your letter requested 2014 Financial Statements and 2015 Operating Budget which I have attached for you here along with another copy of our donation request letter.

Thank you so much for your consideration of our request and for your continued support of the Kiwanis Music Festival of Guelph.

Sincerely,
Heather Fleming
Festival Coordinator



KIWANIS MUSIC FESTIVAL of GUELPH

PO Box 1475 Guelph, ON N1H 6N9
Phone: (519) 821-4365

Email: hflaming@guelphkiwanismusicfestival.org
Website: www.guelphkiwanismusicfestival.org

November 28, 2014

Dear Township of Puslinch,

**Festival
Committee**

Chair:
Joe Scollard

**Festival
Coordinator:**
Heather Fleming

Members:
Peter Anderson
Patty Carkner
Paul Di Renzo
Brian Garner
Don Kidd
Mike Manera
Jurgen Petrenko
Larry Smith
Dan Waterston
Tom Watson
Rick Woolfrey

The Kiwanis Music Festival of Guelph is celebrating its 34th anniversary of providing local music students with the opportunity to showcase their talents in a wide variety of musical disciplines in venues across our city. This year's Festival will be held this spring from April 6 to 24, 2015.

Preparations are well underway and the Syllabus, which lists all the classes that can be entered, has been distributed and is available on our website for music teachers and students to view. Professional musicians have been booked as adjudicators for the 2015 Festival.

The Festival is expected to have over 1,200 entrants providing performance opportunities for 3000 to 3500 young people, making it the largest youth services program in the arts in our community. Venues across the city will resound with the musical offerings of performers, delighting upwards of 5,000 audience members with approximately 250 hours of music over a three week period.

Entry fees only cover one-third of the Festival's expenses. Fees are kept at a modest level to encourage maximum participation and to ensure that there are no financial barriers to entrants. The balance of our funding comes primarily from private and corporate donations, grants, advertising and our Festival Gala and Highlights of the Festival concerts.

Last year the Festival awarded \$13,500 in prizes to 163 solo performers and ensembles as recommended by the adjudicators. Many of these recipients wrote notes of appreciation to our donors and expressed how much they valued this experience and recognition.

As a past donor we invite you to consider making a donation to this year's Festival joining the many other supporters who understand the importance of music in the education of our children. If you made your last donation after December 31, 2013 your official tax receipt for income tax purposes is enclosed. We have also enclosed our brochure and a self-addressed, stamped envelope for your convenience. Please complete and return the tear off portion of the brochure along with your cheque. If you prefer to make an online donation through our website, we encourage you to do so.

Thank you for your continued support of the Kiwanis Music Festival of Guelph.

Sincerely,

A handwritten signature in blue ink that reads 'Heather Fleming'.

Peter Anderson
Fundraising Chair

Heather Fleming
Festival Coordinator

**KIWANIS MUSIC FESTIVAL OF GUELPH
BUDGETED FINANCIAL STATEMENTS
FOR THE TWELVE MONTHS ENDED MAY 31, 2015**

	Actual 13/14	Budget 13/14	Budget 14/15
INCOME			
FUNDRAISING INCOME			
Corporate Donations	\$ 7,805.00	\$ 2,800.00	\$ 8,300.00
Individual Donations	\$ 10,535.20	\$ 18,000.00	\$ 12,700.00
Highlights Concert	\$ 1,709.00	\$ 2,300.00	\$ 2,000.00
GALA	\$ 3,819.30	\$ 7,000.00	\$ 4,500.00
Total FUNDRAISING INCOME	\$ 23,868.50	\$ 30,100.00	\$ 27,500.00
GRANTS INCOME			
City of Guelph	\$ -	\$ -	\$ 3,000.00
Kiwanis Club of Guelph	\$ 6,500.00	\$ 3,000.00	\$ 3,000.00
Other funding	\$ -	\$ 3,500.00	\$ -
Trillium Grant	\$ 680.25	\$ 680.00	\$ -
Total GRANTS INCOME	\$ 7,180.25	\$ 7,180.00	\$ 6,000.00
OTHER INCOME			
Interest	\$ 739.78	\$ 1,500.00	\$ 500.00
Staging rental	\$ 975.00	\$ 1,250.00	\$ 1,000.00
Total OTHER INCOME	\$ 1,714.78	\$ 2,750.00	\$ 1,500.00
PROGRAM INCOME			
Entry Fees	\$ 25,802.45	\$ 28,000.00	\$ 26,000.00
Admission	\$ 4,626.00	\$ 4,300.00	\$ 4,300.00
Sponsorship/Advertising	\$ 3,980.00	\$ 4,800.00	\$ 4,700.00
Total PROGRAM INCOME	\$ 34,408.45	\$ 37,100.00	\$ 35,000.00
TOTAL INCOME	\$ 67,171.98	\$ 77,130.00	\$ 70,000.00
EXPENSES			
ADMINISTRATION EXPENSES			
Professional fees	\$ 2,494.56	\$ 2,500.00	\$ 2,500.00
Office Supplies	\$ 642.08	\$ 850.00	\$ 700.00
Travel (Festival Car expenses)	\$ 97.14	\$ 100.00	\$ 100.00
Total ADMINISTRATION EXPENSES	\$ 3,233.78	\$ 3,450.00	\$ 3,300.00
BANK EXPENSES			
Bank Service Charges	\$ 583.68	\$ 625.00	\$ 600.00
Total BANK EXPENSES	\$ 583.68	\$ 625.00	\$ 600.00
FUNDRAISING/MARKETING EXPENSES			
Advertising & Promotion	\$ 103.94	\$ 100.00	\$ 100.00
Postage	\$ 279.60	\$ 200.00	\$ 400.00
Volunteer/Donor Appreciation	\$ -	\$ 150.00	\$ -
Gala	\$ 683.21	\$ 1,000.00	\$ 625.00
Total FUNDRAISING/MARKETING EXPENSES	\$ 1,066.75	\$ 1,450.00	\$ 1,125.00
PROGRAM EXPENSES			
Adjudicator Honorariums	\$ 11,270.91	\$ 12,500.00	\$ 11,500.00
Adjudicator Per Diems	\$ 1,401.58	\$ 1,650.00	\$ 1,500.00
Adjudicator Transportation	\$ 1,579.03	\$ 1,675.00	\$ 1,750.00
Adjudicator Accommodation	\$ 1,497.73	\$ 2,500.00	\$ 2,000.00
Awards - Prizes	\$ 13,425.00	\$ 15,000.00	\$ 13,500.00
Awards - Trophies, certificates & ribbons	\$ 1,347.07	\$ 2,500.00	\$ 1,400.00
Dues and Fees - Socan, Arts Council	\$ 426.27	\$ 250.00	\$ 350.00
OMFA	\$ 1,816.00	\$ 2,000.00	\$ 1,850.00
Facility rentals	\$ 9,614.96	\$ 10,500.00	\$ 9,750.00
Piano tuning	\$ 119.57	\$ 150.00	\$ 125.00
Piano moving	\$ -	\$ 300.00	\$ -
Printing	\$ 1,729.88	\$ 2,000.00	\$ 1,750.00
Staging	\$ 4,095.10	\$ 4,100.00	\$ -
Total PROGRAM EXPENSES	\$ 48,323.10	\$ 55,125.00	\$ 45,475.00
Final concert			
Rental/Charges for final concert	\$ 485.54	\$ 900.00	\$ 500.00
Total FINAL CONCERT	\$ 485.54	\$ 900.00	\$ 500.00
WAGES & BENEFITS			
Computer Operations Secretary	\$ 4,999.92	\$ 5,000.00	\$ 5,000.00
Festival Coordinator	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00
Fundraising Coordinator	\$ 5,000.04	\$ 5,000.00	\$ 5,000.00
Total WAGES & BENEFITS	\$ 18,999.96	\$ 19,000.00	\$ 19,000.00
TOTAL EXPENSE	72,692.81	80,550.00	70,000.00
TOTAL INCOME	\$ 67,171.98	\$ 77,130.00	\$ 70,000.00
TOTAL EXPENSE	\$ 72,692.81	\$ 80,550.00	\$ 70,000.00
EXCESS OF INCOME OVER EXPENDITURES	(5,520.83)	(3,420.00)	0.00

KIWANIS MUSIC FESTIVAL OF GUELPH

Financial Statements

Year Ended May 31, 2014

JIWANIS MUSIC FESTIVAL OF GUEL

Index to Financial Statements

Year Ended May 31, 2014

	Page
INDEPENDENT AUDITOR'S REPORT	1
FINANCIAL STATEMENTS	
Statement of Financial Position	2
Statement of Revenues and Expenditures	3
Statement of Changes in Net Assets	4
Statement of Cash Flows	5
Notes to Financial Statements	6 - 8

INDEPENDENT AUDITOR'S REPORT

To the Members of Kiwanis Music Festival of Guelph

We have audited the accompanying financial statements of Kiwanis Music Festival of Guelph, which comprise the statement of financial position as at May 31, 2014 and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian Accounting Standards for Not-for-Profit Organizations, and for such internal controls as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for Qualified Opinion

In common with many not-for-profit organizations, Kiwanis Music Festival of Guelph derives revenue from fundraising activities the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of Kiwanis Music Festival of Guelph. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising revenue, excess of revenues over expenses, and cash flows from operations for the year ended May 31, 2014, current assets and net assets as at June 1, 2013 and May 31, 2014

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Kiwanis Music Festival of Guelph as at May 31, 2014 and the results of its operations and its cash flows for the year then ended in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

Guelph, Ontario
September 17, 2014

Curtis-Villar LLP

CURTIS-VILLAR LLP
Chartered Accountants
Licensed Public Accountants

JWANIS MUSIC FESTIVAL OF GUEL**Statement of Financial Position****May 31, 2014**

	2014	2013
ASSETS		
CURRENT		
Cash and cash equivalents	\$ 1,305	\$ 3,453
Term deposits	14,279	26,103
Accounts receivable	7,909	6,068
	<u>\$ 23,493</u>	<u>\$ 35,624</u>
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities	\$ 2,638	\$ 4,495
Deferred income	-	680
	<u>2,638</u>	<u>5,175</u>
NET ASSETS		
General fund	(897)	4,113
Scholarship fund (Note 2)	16,752	21,336
Appropriated fund	5,000	5,000
	<u>20,855</u>	<u>30,449</u>
	<u>\$ 23,493</u>	<u>\$ 35,624</u>

ON BEHALF OF THE BOARD_____
*Director*_____
Director

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements

KIVANIS MUSIC FESTIVAL OF GUELPH**Statement of Revenues and Expenditures****Year Ended May 31, 2014**

	2014	2013
REVENUES		
Program	\$ 34,408	\$ 36,419
Fundraising	23,869	29,573
Grants	8,156	18,245
	<u>66,433</u>	<u>84,237</u>
EXPENSES		
Program	42,978	50,228
Salaries and wages	19,000	19,000
Staging	4,095	12,719
Administration	3,151	3,565
Fundraising and marketing	1,150	1,652
Interest and bank charges	583	604
Final concert	486	855
	<u>71,443</u>	<u>88,623</u>
DEFICIENCY OF REVENUES OVER EXPENSES	<u>\$ (5,010)</u>	<u>\$ (4,386)</u>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements

KIWANIS MUSIC FESTIVAL OF GUELPH

Statement of Changes in Net Assets

Year Ended May 31, 2014

	General Fund	Scholarship Fund	Appropriated Fund	2014	2013
NET ASSETS - BEGINNING OF YEAR	\$ 4,113	\$ 21,336	\$ 5,000	\$ 30,449	\$ 32,881
Deficiency of revenues over expenses	(5,010)	-	-	(5,010)	(4,386)
Prizes	-	(1,250)	-	(1,250)	-
Investment impairment	-	(4,063)	-	(4,063)	-
Interest	-	729	-	729	1,953
NET ASSETS - END OF YEAR	\$ (897)	\$ 16,752	\$ 5,000	\$ 20,855	\$ 30,448

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements

KIVANIS MUSIC FESTIVAL OF GUELPH

Statement of Cash Flows

Year Ended May 31, 2014

	2014	2013
OPERATING ACTIVITIES		
Deficiency of revenues over expenses	\$ (5,010)	\$ (4,386)
Changes in non-cash working capital:		
Accounts receivable	(1,841)	(1,403)
Accounts payable	(1,857)	1,147
Deferred income	(680)	680
Prepaid expenses	-	1,583
Scholarship fund	(1,250)	-
	(5,628)	2,007
Cash flow used by operating activities	(10,638)	(2,379)
INVESTING ACTIVITIES		
Investment impairment	(4,063)	-
Interest earned on scholarship funds	729	1,953
Cash flow from (used by) investing activities	(3,334)	1,953
DECREASE IN CASH FLOW	(13,972)	(426)
Cash - beginning of year	29,556	29,982
CASH - END OF YEAR	\$ 15,584	\$ 29,556
CASH CONSISTS OF:		
Cash and cash equivalents	\$ 1,305	\$ 3,453
Term deposits	14,279	26,103
	\$ 15,584	\$ 29,556

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements

KIWANIS MUSIC FESTIVAL OF GUELPH

Notes to Financial Statements

Year Ended May 31, 2014

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of Business

The Kiwanis Music Festival of Guelph is incorporated as a charitable organization for the purposes of encouraging participation in music, and as such, it is exempt from income tax under the Income Tax Act.

Basis of presentation

The financial statements were prepared in accordance with Canadian Accounting Standards for Not-for-Profit Organizations (ASNFP). Canadian Accounting Standards for Not-for-Profit Organizations are part of Canadian GAAP.

Cash and cash equivalents

Cash includes cash and cash equivalents. Cash equivalents are investments in treasury bills and are valued at cost plus accrued interest. The carrying amounts approximate fair value because they have maturities at the date of purchase of less than ninety days.

Revenue Recognition

The company follows the deferral method of accounting for contributions.

Fund accounting

Kiwanis Music Festival of Guelph follows the restricted fund method of accounting for contributions.

The General Fund accounts for the company's program delivery and administrative activities. This fund reports unrestricted resources and restricted operating grants.

The Scholarship Fund provides funding to festival winners. Investment income earned on resources of the Scholarship Fund is reported in the Scholarship Fund.

Financial instruments policy

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

Measurement Uncertainty

The preparation of financial statements in conformity with Canadian Accounting Standards for Not-for-Profit Organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

(continues)

KIVANIS MUSIC FESTIVAL OF GUELPH

Notes to Financial Statements

Year Ended May 31, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Property, Plant and Equipment

Property, Plant and Equipment are expensed in the year of purchase.

Contributed Services

The value of services contributed by volunteers is not reflected in these financial statements as it is not clearly measureable.

2. SCHOLARSHIP FUNDS

	2014	2013
Don Shuh Memorial Fund	\$ 1,734	\$ 2,227
Alice Sloan Memorial Fund	1,519	2,307
Roberta Hoy Memorial Fund	-	56
CE (Ted) Scott Memorial Fund	104	271
June & Nick Kaethler Fund	5,163	6,348
William A. Frank Memorial Fund	5,305	6,515
Estate of Alfred Hales Fund	2,927	3,612
	<u>\$ 16,752</u>	<u>\$ 21,336</u>

3. FINANCIAL INSTRUMENTS

The company is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the company's risk exposure and concentration as of May 31, 2014.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The company is exposed to credit risk from customers. In order to reduce its credit risk, the company reviews a new customer's credit history before extending credit and conducts regular reviews of its existing customers' credit performance. An allowance for doubtful accounts is established based upon factors surrounding the credit risk of specific accounts, historical trends and other information. The company has a significant number of customers which minimizes concentration of credit risk.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The company is exposed to this risk mainly in respect of its receipt of funds from its customers and other related sources, long-term debt, obligations under capital leases, contributions to the pension plan, and accounts payable.

(continues)

Notes to Financial Statements

Year Ended May 31, 2014

3. FINANCIAL INSTRUMENTS *(continued)*

Currency risk

Currency risk is the risk to the company's earnings that arise from fluctuations of foreign exchange rates and the degree of volatility of these rates. The company is exposed to foreign currency exchange risk on cash, accounts receivable, and accounts payable held in U.S. dollars. The company does not use derivative instruments to reduce its exposure to foreign currency risk.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the company manages exposure through its normal operating and financing activities. The company is exposed to interest rate risk primarily through its floating interest rate bank indebtedness and credit facilities.

4. PROPERTY, PLANT AND EQUIPMENT

The organization expensed \$4,095 of capital assets during the year.

5. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.



Mindful RemedEase

Not For Profit assisting those with mental illness

Tel: 519.766.6358
Email: brett.hoy@live.com

My name is Brett Hoy. I have started a Not-for Profit organization called Mindful RemedEase. What we do is organize peer support groups and events for young people with mental health issues such as bipolar and depression. I myself suffer from bipolar disorder and know how important networking and discussing coping techniques is with others struggling with the same issues. We are trying to raise money to help facilitate these groups and events. These events include social outings such as storm games, mini golf, curling, etc. The events promote a lifestyle, which does not include using drugs or alcohol as a coping mechanism. It allows the people involved to have a sense of camaraderie and support. At this time we are looking for people/companies to help support our group to enable us to assist young people struggling every day.

Who

Mindful RemedEase is a not for profit organization assisting those with a mental disability. We have personal experience with mental disabilities and are there to offer support drawn from our own real-life situations. All the participants will be between the ages of 16 and 25.

What

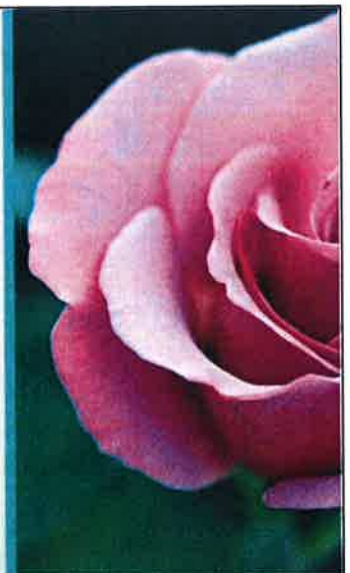
We have organized a series of social events over a ten week period with one event taking place each week. An hour per week is also available for each individual enrolled to meet with someone further along in their recovery for some consultation and support. The events and consultations will be funded by Mindful RemedEase with the help from you - our sponsors. There will be no charge to the participants. Initially, the group size will be limited to 5 people.

Why

The goal of this organization is to help youth with mental disabilities to network with each other and realize that they are not alone in what they are going through. Participants will also be given the opportunity to try new things that they may not be able to afford on their own, or don't have a group to do it with.

When

Depending on the type of activity taking place, it could be an afternoon or an evening event. The events and consultations will take place once a week - Monday to Friday.





Mindful RemedEase

Not For Profit assisting those with mental illness

Tel: 519.766.6358
Email: brett.hoy@live.com

- ❖ We are a non-profit organization dedicated to helping the youth struggling with mental illness
- ❖ We provide, through fundraising, resources to enhance recovering youth groups
- ❖ Our goal is to donate funds to the Self Help Alliance, CAMH (Canadian Mental Health Association) and the Guelph Drop-In Centre (Sister Christine).
- ❖ These groups with our help will provide social events, meals and necessities which enables recovery and living a higher quality of life.
- ❖ There are many young people within Puslinch Township who are suffering and recovering from mental illness and are benefiting from the above groups.

PERFORMANCE MEASUREMENT

We will track your donation and provide a detail follow up on what every dollar accomplished. We will present council with a recognition award.

These funds will:

- Benefit the young mentally ill
- Will fit the model of the township business retention and expansion program
- Follow the goals of the future community improvement plan

Presented to
Council on
Jan. 21, 2015



Certificate of Incorporation

Canada Not-for-profit Corporations Act

Certificat de constitution

*Loi canadienne sur les organisations à but non
lucratif*

Mindful RemedEase

Corporate name / Dénomination de l'organisation

885512-9

Corporation number / Numéro de
l'organisation

I HEREBY CERTIFY that the above-named corporation, the articles of incorporation of which are attached, is incorporated under the *Canada Not-for-profit Corporations Act*.

JE CERTIFIE que l'organisation susmentionnée, dont les statuts constitutifs sont joints, est constituée en vertu de la *Loi canadienne sur les organisations à but non lucratif*.

Virginie Ethier

Director / Directeur

2014-04-16

Date of Incorporation (YYYY-MM-DD)
Date de constitution (AAAA-MM-JJ)



December 17, 2014

To the Council of Puslinch Township

RECEIVED
DEC 29 2014
Township of Puslinch

REQUEST FOR FUNDING GRANT

We respectfully request a grant from the Township in support of the Puslinch Lake Conservation Association. This grant is extremely instrumental in our quest to restore and beautify Puslinch Lake.

The grant will be used to fund the dredging of the lake by creating deep holes in the lake. We are into the third year of what stands to be a six year project. Our request is for a \$50,000.00 grant for 2015.

We would be very happy to give a short presentation on our progress and expectations to the Council at an upcoming Council meeting.

We are attaching to this letter the Budget as well as our Financial Statements for our Organization for your review and perusal. We thank you in advance for your consideration of our request.

A handwritten signature in blue ink, appearing to read "Art Zymerman".

Art Zymerman, President - PLCA

PUSLINCH LAKE CONSERVATION ASSOCIATION

2015 OPERATING BUDGET (Jan-Dec 2015)

REVENUE

Resident Donations (*1)	\$110,000.00
Equipment Leasing	\$56,500.00
Township Grant	\$50,000.00
Fundraising Events (Net Profit)	\$30,000.00
HST Rebate	\$15,000.00
Old Marina Trains	\$3,000.00
Newsletter Advertising	\$900.00
PLCA Membership	\$500.00
Total Revenues	\$265,900.00

EXPEDITURE

Dredging (*2)	\$210,000.00
Site Preparation	\$35,000.00
HST Expense	\$6,500.00
Insurance	\$1,800.00
Bank Charges	\$1,300.00
Newsletter Printing	\$750.00
Total Expenditures	\$255,350.00

REVENUE OVER EXPEDITURE

\$10,550.00

*1) Resident Donations have been reduced from 2014 actual due to 3 large potentially one time occurrences.

*2) Dredging expense reduced from 2014 actual to also compensate for reduced budgeted donations as noted above.

PLCA 2014 INCOME & EXPENSE REPORT

Bank Cash Position End of Month	Dec. 2013	JAN.	FEB.	MAR	APR	MAY	JUNE	JULY	Aug	SEPT	OCT	NOV	DEC. 10th
	\$41,782	\$41,610	\$45,708	\$44,830	\$44,699	\$54,046	\$128,529	\$169,032	\$86,473	\$86,799	\$81,507	\$110,248	\$80,377

INCOME	JAN.	FEB.	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC. 10th	YTD
HST Refund										\$42,358			\$42,358
Grants		\$1,934				\$25,000							\$26,934
Events Income					\$100	\$11,315		\$1,360	\$4,626	\$2,589	\$2,500		\$22,490
Donations	\$100	\$1,100	\$1,000		\$8,225	\$38,850	\$41,050	\$2,350	\$2,850	\$10,119	\$26,322	\$17,765	\$149,751
OMR Trains Advertising/OMR Box		\$ 560			\$1,650					\$910			\$3,010
Memberships						\$375							\$375
Newsletter Advertising		\$ 699	\$ 150		\$85	\$38							\$971
Equipment Leasing								\$28,250		\$28,250			\$56,500
TOTAL FUNDRAISING	\$100	\$4,283	\$1,150	\$0	\$9,960	\$76,578	\$41,060	\$31,960	\$7,476	\$84,226	\$28,822	\$17,785	\$302,388

EXPENSES	JAN.	FEB.	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC. 10th	YTD
Event Expenses						\$776	\$260	\$124	\$3,951				\$5,102
Dredging							\$201	\$110,178		\$89,270		\$47,460	\$247,106
Trucking													
HST Payable								\$6,500					\$6,500
TOTAL DREDGING EXPENSES	\$0	\$0	\$0	\$0	\$0	\$776	\$461	\$116,799	\$3,951	\$89,270	\$0	\$47,460	\$268,707
Weed Control													
Newsletter Printing & Misc.	\$140	\$82	\$140		\$143	\$106	\$143			\$102		\$102	\$969
Insurance			\$1,784										\$1,784
Event Expenses Paid by PLCA Account													
Bank Charges	\$131	\$103	\$104	\$131	\$174	\$212	\$154	\$10	\$198	\$146	\$81	\$93	\$1,538
TOTAL OTHER EXPENSES	\$272	\$185	\$2,028	\$131	\$317	\$318	\$297	\$10	\$198	\$248	\$81	\$195	\$4,281
TOTAL EXPENSES	\$272	\$185	\$2,028	\$131	\$317	\$1,094	\$747	\$116,809	\$4,150	\$89,518	\$81	\$47,655	\$262,988

2013 End + Deposits- Expenditures	\$41,610	\$45,708	\$44,830	\$44,699	\$54,341	\$128,824	\$169,127	\$84,278	\$87,604	\$82,311	\$111,053	\$81,182
Differences due to check cash timing etc.					-\$295	\$295	\$95	-\$1,195	-\$1,195	\$805	\$805	\$805



6920 Concession 1, Puslinch, Ontario N0B 2J0 • 519-837-0558 • Fax 519-837-1233
www.sunrise-therapeutic.ca • info@sunrise-therapeutic.ca

January 9, 2014

Mayor Dennis Lever
The Corporation of the Township of Puslinch
7404 Wellington Rd. 34 RR #3
Guelph, ON N1H 6H9

RECEIVED

JAN 12 2015

Township of Puslinch

Dear Mayor Lever,

On behalf of Sunrise Therapeutic Riding & Learning Centre, I would like to thank you again for your support in recent years.

For the past 32 years, Sunrise programs have had a positive impact on the lives of children and adults with special needs in Wellington County and surrounding areas. Our core therapeutic riding program uses horses as facilitators to help riders reach their full potential in many areas, including:

- Physical: building muscle tone, core strength, balance and coordination
- Cognitive: developing listening, communication and reasoning skills
- Emotional: growing self-esteem, confidence and independence
- Social: providing positive social interactions and unconditional acceptance by people and animals alike

Sunrise is considered to be a leader in the field of therapeutic riding. It is the only nationally accredited Therapeutic Riding Centre in Wellington County, as well as being the only accredited Instructor Training Centre in Canada. Sunrise's internship, training and mentoring programs attract student instructors from across Canada and around the world.

Sunrise does not receive any ongoing government funding, but hundreds of local citizens, service clubs and businesses dedicate their time and / or financial resources, and support Sunrise fundraising events, making our programs possible.

We would respectfully request council's consideration of a grant of \$3000 in 2015. These funds would be used to sponsor one of our therapy horses, helping to offset the cost of their care and training for an entire year. Each horse provides over 300 hours of therapy and recreation annually, and enriches the lives of dozens of local children and adults with special needs.

We trust that you will give favourable consideration of this request.

Sincerely,

A handwritten signature in blue ink that reads "Alissa Gibson".

Alissa Gibson
Development Manager

Charitable No. 11920 6027 RR0001

Sunrise Therapeutic Riding and Learning Centre
DRAFT Budget - 2015 *

Revenue

Programs	\$	202,708
Fundraising	\$	328,115
Other revenue	\$	42,265
Total revenue	\$	573,088

Expenses

Wages	\$	399,753
Property	\$	67,364
Program	\$	62,798
Other expense	\$	27,215
Administration	\$	18,000
Financing	\$	6,000
Total expenses	\$	581,130
Projected net income	-\$	8,042

* detailed budget will be finalized
at our next board meeting.
A copy will be forwarded
with our completed
audited financials on Feb 10/15



Wellington Farm and Home Safety Association

C/O Walter Grose E-mail walter@huskyfarm.ca
7440 Wellington Rd. 17, Alma, ON NOB 1A0
Phone 519-846-5329 Fax 519-846-9378

September 25, 2014

Township of Puslinch
7404 Wellington Road #34
R.R. #3
Guelph, ON N1H 6H9

RECEIVED

SEP 29 2014

Township of Puslinch

CLERK	NT
TO	
Copy	
Please Reply	
For Your Information	
Council	
File	

Dear Mayor and Council Members,

Thank you for your support in the past to Wellington County Farm and Home Safety Association.

Wellington County Farm Safety is an important association in the County. Our mission is to promote safety and educate the rural and urban members of our County. It takes a lot of volunteers to promote safety and there is always a financial cost to do this.

Having a volunteer has been most helpful we thank you. Please continue with a representative.

Please consider our request for financial assistance of \$500.00.

Our volunteer group got the Farm Safety Message to 1,335 Children and 335 Adults all with less than 300 volunteer hours.

Thank you in advance for your support in this matter.

Yours Truly,

Walter Grose
Secretary

January 12/15

RECEIVED
JAN 12 2015
Township of Puslinch

To Mayor Lever:

The Badenoch Community Board ask that the
Council give consideration to the granting of
our annual grant in the amount of \$3500.00.

Thanking you in advance, we remain

The Badenoch Community Centre

Jamie Bousfield

Chair

**Badenoch Community Centre
2015 Budget**

Income:	Rentals:	\$8500.00	
	Fund Raiser:	1200.00	
	Pilates:	2400.00	
	Twp Grant:	3500.00	Total: \$15,600
Expenses:	Heat	\$4900.00	
	Hydro	2300.00	
	Phone	950.00	
	Lease	10.00	
	Grass/Snow	2500.00	
	Booking Agent	500.00	
	Sec/Treas	250.00	
	Janitor	2300.00	
	Insurance	110.00	
	Adm	200.00	
	Repair/Maint	800.00	
	Interior Paint	5000.00	Total: \$19,820
	Balance		[\$ 4,220]

TOWNSHIP OF PUSLINCH 2015 OPERATING BUDGET

2015 REQUESTED BASE BUDGET INCREASES

Department

Public Works

Priority

1

1 - Purpose of Expenditure

To hire one (1) FT operator on a contract basis for a 2 year trial period. This position would be a 50/50 split between the Public Works and the Parks Department. In the 2014 operating budget, staff provided a Base Budget Increase form for the hiring of one (1) additional FT seasonal winter operator.

2 - Need

This position is in combination with one of the existing FT seasonal positions in Public Works. Current practice is to hire a student for grass cutting in the Parks Department, student leaves position at the end of August, FT Public Works staff are required to fill this role. This practice restricts the type of work activities for the remaining Public Works staff.

3 - Benefit of the Investment

Provide better service to the park areas such as tree trimming, playground areas and building maintenance. Contracted services such as spring lawn rolling and turf damage repairs can be completed with Township staff. Eliminates the hiring process for PT summer and one winter staff. There would be one extra staff available to Public Works starting in November to deal with any early winter events.

4 - Risk Assessment

Status quo

5 - Financial Impact

One-time request for 2015 Budget only?

No

Revenues Earned/Reserves Utilized

		Revenues	Reserves	Balance in Reserves (as applicable)
01-0110-4320	Parks Contract Services Savings	\$2,000		
01-0030-4001	FT seasonal wages available from Public Works	\$17,687		
01-0030-4001	PT seasonal wages available from Public Works	\$10,612		
01-0110-4001	PT wages available from Parks	\$13,656		
01-0030-4101/4103	PT benefits available from Public Works	\$3,300		
01-0110-4101/4103	PT benefits available from Parks	\$1,592	N/A	N/A
Total Revenues/Reserves		\$48,847	\$0	\$0

Expenses Incurred

01-0030-4000	FT wages Public Works	\$24,502
01-0110-4000	FT wages Parks	\$24,502
01-0030-4101/4103	FT benefits Public Works	\$3,075
01-0110-4101/4103	FT benefits Parks	\$3,075
Total Expenses		\$55,155
Net Expense/(Revenue)		\$6,310

Furniture/Fixtures Required for new staff?	No
Computer Required for new staff?	No
Fleet Vehicle Required for new staff?	No

TOWNSHIP OF PUSLINCH 2015 OPERATING BUDGET

2015 REQUESTED BASE BUDGET INCREASES

Department	Public Works	Priority	1
------------	--------------	----------	---

1 - Purpose of Expenditure

Organic solvent based paint is no longer an option for use, water based paint is now being applied and requires a double application to be effective.

2 - Need

OPSS 1716, 1712 and the Manual of Uniform Traffic Control Devices govern this activity.

3 - Benefit of the Investment

Compliance with legislation.

4 - Risk Assessment

Status quo

5 - Financial Impact

One-time request for 2015 Budget only?

No

Revenues Earned/Reserves Utilized

	Revenues	Reserves	Balance in Reserves (as applicable)
	\$0	N/A	N/A
Total Revenues/Reserves	\$0	\$0	\$0

Expenses Incurred

01-0030-4209	Pavement Markings	\$14,800
Total Expenses		\$14,800

Net Expense/(Revenue)

\$14,800

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

net levy = \$3,320,721

TOWNSHIP OF PUSLINCH

(COLUMN 1)	(COLUMN 2)	(COLUMN 3)	(COLUMN 4)	(COLUMN 5)	(COLUMN 6)	(COLUMN 7)	(COLUMN 8)
Description	Returned Assessment for 2015 <small>2012-Current Value Based Assessment</small>	Transition Ratio <small>Published Transition Ratios by Class (excludes railways and hydro rights-of-ways)</small>	Tax Reductions <small>(section 313.1 of the Municipal Act or as prescribed or set by by- law)</small>	Weighted Ratio <small>(col.3 X's (1 - col. 4))</small>	Weighted Assessment <small>(col. 2 X's col. 5)</small>	Tax Rate <small>Residential and farm tax rate (calculated below) X's Col. 5</small>	Proof of Tax <small>(col. 2 X's col. 7)</small>
res/farm (RT)	1,464,744,748	1.000000	0.00%	1.000000	1,464,744,748	0.00166999	\$2,446,107
multi-res (MT)	1,512,250	1.920000	0.00%	1.920000	2,903,520	0.00320638	\$4,849
farmlands (FT)	124,700,280	0.250000	0.00%	0.250000	31,175,070	0.00041750	\$52,062
commercial (CT)	77,415,482	1.440000	0.00%	1.440000	111,478,294	0.00240478	\$186,167
industrial (IT)	80,531,303	2.440000	0.00%	2.440000	196,496,379	0.00407477	\$328,147
large industrial (LT)	16,694,000	2.440000	0.00%	2.440000	40,733,360	0.00407477	\$68,024
pipeline (PT)	4,967,184	2.180000	0.00%	2.180000	10,828,461	0.00364058	\$18,083
shopping centre (ST)	0	1.440000	0.00%	1.440000	0	0.00240478	\$0
managed forests (TT)	9,320,137	0.250000	0.00%	0.250000	2,330,034	0.00041750	\$3,891
res/farm farmland class I (R1)	576,000	1.000000	25.00%	0.750000	432,000	0.00125249	\$721
residential taxable shared (RH)	0	1.000000	0.00%	1.000000	0	0.00166999	\$0
commercial excess/vacant unit (CU)	4,607,626	1.440000	30.00%	1.008000	4,644,487	0.00168335	\$7,756
commercial vacant land (CX)	462,533	1.440000	30.00%	1.008000	466,233	0.00168335	\$779
commercial farmland class I (C1)	0	1.000000	25.00%	0.750000	0	0.00125249	\$0
commercial taxable shared (CH)	0	1.440000	0.00%	1.440000	0	0.00240478	\$0
commercial vacant land taxable shared (CJ)	0	1.440000	30.00%	1.008000	0	0.00168335	\$0
parking lot (GT)	0	1.440000	0.00%	1.440000	0	0.00240478	\$0
industrial-hydro (IH)	510,250	2.440000	0.00%	2.440000	1,245,010	0.00407477	\$2,079
industrial excess land shared (IJ)	0	2.440000	35.00%	1.586000	0	0.00264860	\$0
industrial excess/vacant unit (IU)	2,159,479	2.440000	35.00%	1.586000	3,424,934	0.00264860	\$5,720
large ind excess land (LU)	0	2.440000	35.00%	1.586000	0	0.00264860	\$0
industrial vacant land (IX)	4,833,265	2.440000	35.00%	1.586000	7,665,558	0.00264860	\$12,801
industrial farmland class I (I1)	0	1.000000	25.00%	0.750000	0	0.00125249	\$0
industrial farmland class II (I4)	0	2.440000	0.00%	2.440000	0	0.00407477	\$0
shopping centre excess land (SU)	0	1.440000	30.00%	1.008000	0	0.00168335	\$0
new construction industrial (JT)	10,489,325	2.440000	0.00%	2.440000	25,593,953	0.00407477	\$42,742
new construction ind vacant land (JU)	429,000	2.440000	35.00%	1.586000	680,394	0.00264860	\$1,136
new construction large industrial (KT)	0	2.440000	0.00%	2.440000	0	0.00407477	\$0
new constr large ind vacant land (KU)	0	2.440000	35.00%	1.586000	0	0.00264860	\$0
new construction commercial (XT)	56,333,364	1.440000	0.00%	1.440000	81,120,044	0.00240478	\$135,470
new constr comm vacant land (XU)	1,702,732	1.440000	30.00%	1.008000	1,716,354	0.00168335	\$2,866
new construction office bldg (YT)	549,000	1.440000	0.00%	1.440000	790,560	0.00240478	\$1,320
new constr office vacant land (YU)	0	1.440000	30.00%	1.008000	0	0.00168335	\$0
new constr shopping centre (ZT)	0	1.440000	0.00%	1.440000	0	0.00240478	\$0
new constr shop ctr vacant land (ZU)	0	1.440000	30.00%	1.008000	0	0.00168335	\$0
Total Returned Assess.	1,862,537,958				1,988,469,394		\$3,320,721

Levy Requirements

net levy = 3,320,721

TOTAL MUNICIPAL

3,320,721

divided by

1,988,469,394

equals

Res/FarmTax Rate

0.00166999

(col. 6 Total)

Township Portion of Taxes - Impact for the Median Residential Assessment

	<u>Median Assessment</u>	<u>Township Tax Rate</u>	<u>Tax Dollar Amount (\$)</u>
2014	562,000	0.00171303	\$962.72
2015	588,000	0.00166999	\$981.95

4.63% assessment growth 2014-2015

\$ Change	2014-2015	\$19.23
% Increase	2014-2015	2.00%

Township Portion of Taxes - Impact per \$100,000 of Residential Assessment

	<u>Median Assessment</u>	<u>Township Tax Rate</u>	<u>Tax Dollar Amount (\$)</u>
2014	95,575	0.00171303	\$163.72
2015	100,000	0.00166999	\$167.00

4.63% assessment growth 2013-2014

\$ Change	2014-2015	\$3.28
% Increase	2014-2015	2.00%



REPORT FIN-2015-06

TO: Mayor and Members of Council

FROM: Mary Hasan, Director of Finance/Treasurer

MEETING DATE: January 28, 2015

SUBJECT: In-Kind Bookings and Contributions

RECOMMENDATIONS

That Report FIN-2015-06 regarding the 2014 In-Kind Bookings and Contributions be received; and

That Council consider the financial implications as noted in Report FIN-2015-06.

DISCUSSION

Purpose

The purpose of this report is to provide Council with the financial implications of in-kind bookings and contributions to the various service groups, community groups, clubs, daycare and playgroups. The 2014 actual grants provided and 2015 grants requested are discussed in Report FIN-2015-05.

Background

Township staff provided this information to Council during the 2014 operating budget process through Report ADM-2014-010.

FINANCIAL IMPLICATIONS

The following chart indicates the amount of the 2014 in-kind contributions received from the following organizations:

Group	2013 In-Kind	2014 Photocopying	2014 Advertising	2014 In-Kind	2014 Total
Optimist Club	\$5,600	Photocopies Note A	Santa Claus Parade \$94	\$15,645	\$15,739
Senior s Community Event (Euchre)	Nil	Nil	Nil	\$1,243	\$1,243
Mill Creek Subwatershed Community Liaison Team	\$660	Nil	Nil	\$848	\$848
Friends of Mill Creek	\$650	Photocopies and mailings Note A	Nil	\$1,260	\$1,260
COPS	Nil	Nil	Nil	\$311	\$311
Morrison United Church Mount Carmel-Zion United Church	\$1,460	Nil	Nil	\$1,650	\$1,650
Junior Garden Club	Nil	Nil	Nil	\$497	\$497
Agriculture Society	\$2,800	Nil	Aberfoyle Fall Fair - \$116	\$3,374	\$3,490
Aberfoyle Public School	\$780	Nil	Nil	\$1,927	\$1,927
Puslinch Minor Soccer Club	\$825	Nil	Nil	\$1,034	\$1,034
Whistle Stop Daycare	\$6,015	Nil	Nil	\$11,838	\$11,838
Guelph Community Health Centre (Playgroup)	\$2,035	Nil	Nil	\$4,520	\$4,520
Puslinch Historical Society Library Rental	\$5,000	Nil	Nil	\$5,000	\$5,000
Total	\$25,825	Note A	\$210	\$49,145	\$49,355

Note A - Amounts have not been quantified at this time.

APPLICABLE LEGISLATION AND REQUIREMENTS

Township User Fee By-law No. 076/14

Municipal Act, 2001

Directly from the Municipal Act, 2001 regarding Grants:

Assistance prohibited

Despite any Act, a municipality shall not assist directly or indirectly any manufacturing business or other industrial or commercial enterprise through the granting of bonuses for that purpose. 2001, c. 25, s. 106 (1).

General power to make grants

Despite any provision of this or any other Act relating to the giving of grants or aid by a municipality, subject to section 106, a municipality may make grants, on such terms as to security and otherwise as the council considers appropriate, to any person, group or body, including a fund, within or outside the boundaries of the municipality for any purpose that council considers to be in the interests of the municipality. 2001, c. 25, s. 107 (1)

ATTACHMENTS

Schedule A In-Kind Bookings - Service Community Groups and Clubs

Schedule B In-Kind Bookings - Daycares/Playgroups

Schedule "A"

Service Community Groups and Clubs

User Group	Event	Facility Used	Details	Revenues
Optimist Club	Euchre	Community Centre - Archie MacRobbie	<p>Jan May, Oct, Nov, 2014 1st Friday of Jan May & 2nd Tues of Oct & Nov</p> <p>Jan May (3 hrs/booking) Oct & Nov (4 hrs/booking)</p> <p>7 bookings total Friday bookings: \$479.00 + HST x 5 = \$2,706</p> <p>Tuesday bookings: \$215.00 + HST x 2 = \$485.90</p> <p>Total: 3191.90</p>	\$3,191.90
	Regular Meetings	Community Centre - Alf Hales	<p>Jan Feb, March 4 & 11, April May, Sept 2 & 9</p> <p>1st or 2nd Tuesday 1.5 hours/bookings</p> <p>8 bookings total 1.5 x \$25.00 + HST = \$42.38 8 x \$42.38 = 339.04</p> <p>Total: \$339.04</p>	\$339.04
	Dinner Meetings	Community Centre - Archie MacRobbie	<p>Jan June, Sept Dec, 2014</p> <p>Tuesday Evenings 4 hrs/booking</p> <p>10 bookings total</p> <p>\$215.00 + HST = \$242.95</p> <p>\$242.95 x 10 = 2,429.50</p> <p>Total: \$2,429.50</p>	\$2,429.50

	Winter Classic Tournament	Optimist Recreation Centre Rink Pad	<p>Feb 15 -17, 2014 Feb 15 (9:00 a.m. 10:00 p.m. Feb 16 -17 (9:00 a.m. 7:00 p.m.) Feb 15 – 16: \$155.00 +HST = \$175.15 \$175.15 x 23 hrs = \$2,101.80 Feb 17: 8 hrs @ \$78.00 + HST + 2 hrs @ \$155.00 + HST = \$1055.42 Total: \$3,157.22</p>	\$3,157.22
	Santa Clause Parade	<p>Optimist Recreation Centre Rink Pad</p> <p>Community Centre Kitchen</p> <p>Sign Rental</p>	<p>Nov. 23, 2014 Rink: 8:00 a.m. 4:30 p.m. 8.5 hrs \$65.00 + HST = \$73.45 \$73.45 x 8.5 = \$625.32</p> <p>Kitchen: 5.5 hrs First 4 hours = \$105.00 + HST = \$118.65 Additional hours = \$25.00/hr x 1.5 hrs + HST = \$42.58</p> <p>Parade advertisement: (Nov. 13 24, 2014) 1 week 4 lines = \$63.00 + HST = \$71.19</p> <p>Thank-you sign: (Dec. 8 14, 2014) 1 week 4 lines 1 week 4 lines = \$63.00 + HST = \$71.19 Total: 929.63</p>	\$929.63

	Breakfast with Santa	Community Centre Archie MacRobbie & Alf Hales	<p>Nov 22, 2014</p> <p>Large hall: 6 hrs (7:00 a.m. 1:00 p.m.) Archie MacRobbie (rented on a 4 hours basis on Sun. 6 hours of use would be charged for 8 hours of use)</p> <p>4 hrs = \$215.00 + HST = \$242.95</p> <p>8 hrs = \$242.95 x 2 = \$485.90</p> <p>Small hall: 6 hrs (7:00 a.m. 1:00 p.m.)</p> <p>1 hr = \$25.00 + HST = \$28.25</p> <p>6 hrs = \$28.25 x 6 = \$169.50</p> <p>Breakfast Advertisement: (Nov. 15 23, 2014) 1 week 5 lines = \$63.00 + HST = \$71.19</p> <p>Total: \$726.59</p>	\$726.59
	Fish Fry	Community Centre Archie MacRobbie & Alf Hales	<p>May 7, 2014 Thursday all day event</p> <p>Large hall (all day): \$365.00 + HST = \$412.45</p> <p>Small hall 18 hrs (8:00 a.m. 2:00 a.m.) 1 hr = \$25.00 + HST = \$28.25</p> <p>18 hrs = \$28.25 x 6 = \$508.50</p> <p>Fish Fry Advertisement: May 1 8, 2014 1 week 5 lines = \$63.00 + HST = \$71.19</p> <p>Total: \$992.14</p>	\$992.14

	Spring Classic Steak Night	Community Centre Archie MacRobbie & Alf Hales	<p>March 28, 2014 Friday all day event</p> <p>Large hall (all day): \$479.00 + HST = \$541.27</p> <p>Small hall: 18 hrs (8:00 a.m. 2:00 a.m.) 1 hr = \$25.00 + HST = \$28.25</p> <p>18 hrs = \$28.25 x 6 = \$508.50</p> <p>Total: \$1,049.77</p>	\$1,049.77
	Canada Day Pancake Breakfast	<p>Community Centre Archie MacRobbie</p> <p>Sign</p>	<p>July 1, 2014 Sunday</p> <p>Large room 5 hrs: 7:00 a.m. 12:00 p.m.</p> <p>Archie MacRobbie (rented on a 4 hours basis on Sun. 6 hours of use would be charged for 8 hours of use)</p> <p>4 hrs = \$215.00 + HST = \$242.95</p> <p>8 hrs = \$242.95 x 2 = \$485.90</p> <p>Pancake Breakfast Advertisement: June 17 July 1, 2014 2 weeks 5 lines</p> <p>1 week = \$63.00 + HST = \$71.19</p> <p>2 weeks = \$71.19 x 2 = \$142.38</p> <p>Firework Sale Advertisement: June 24 July 1, 2014</p> <p>1 week 5 lines</p> <p>1 week = \$63.00 + HST = \$71.19</p> <p>Total: \$699.47</p>	\$699.47

Mill Creek	Meeting	Community Centre Alf Hales	Jan Sept & Nov Small room 1:00 p.m. 4:00 p.m. 10 bookings \$25.00/hr + HST = \$28.25 \$28.25 x 3 hrs/meeting = \$84.75 \$84.75 x 10 = \$847.50	\$847.50 Usage Total: \$847.50
Friends of Mill Creek	Meetings	Community Centre Alf Hales Room	Jan Dec, 2014 Monthly Meetings 3:30 p.m. 5:00 p.m. 18 hrs Small room: \$25.00/hr + HST = \$28.25 \$28.25 x 18 = \$508.50	\$508.50
	BBQ	Archie MacRobbie	Aug. 21, 2014 Thursday 4:00 p.m. 7:00 p.m. Large hall: 4 hrs = \$215.00 + HST = \$242.95 Total: 751.45	\$751.45 Usage Total: \$1,259.95
COPS	Meeting	Community Centre Alf Hales Room	Jan Dec, 2014 Monthly Meetings 7:00 p.m. 8:30 p.m. 11 hours Small room: \$25.00/hr + HST = \$28.25 \$28.25 x 11 = \$310.75 Total: \$310.75	\$310.75 Usage Total: \$310.75

Morrison United Church	Senior Luncheon	Community Centre Archie MacRobbie	<p>Wednesday, April ,June, Oct, Dec, 2014 8:30 a.m. 3:00 p.m. * Charging full day rate, as it is less expensive than two 4 hour rental rates*</p> <p>Large room: \$365.00 + HST = \$412.45</p> <p>\$412.45 x 4 = \$1,649.80</p> <p>Total: 1,649.80</p>	<p>\$1,649.80</p> <p>Usage Total: \$1,649.80</p>
Junior Garden Club	Registration	Foyer/ Alf Hales	<p>April 2, 2014 6:00 p.m. - 9:00 pm 3 hrs</p> <p>Small room: \$25.00/hr + HST = \$28.25</p> <p>\$28.25 x 3 = \$84.75</p> <p>Total: \$84.75</p>	\$84.78
	Banquet	Archie MacRobbie	<p>Sept. 9, 2014 8:00 a.m. 10:00 p.m. Large room</p> <p>\$365.00 + HST = \$412.45</p> <p>Total: \$412.45</p>	<p>\$412.45</p> <p>Usage Total: \$497.23</p>

Agriculture Society	Chicken BBQ	Community Centre Archie MacRobbie Alf Hales	<p>June 5, 2014 Large hall (all day) & small hall (7:30 a.m. 10:00 p.m.)</p> <p>Large room: \$365.00 + HST = \$412.45</p> <p>Small room: 14.5 hrs \$25.00/hr + HST = \$28.25</p> <p>\$28.25 x 14.5 hrs = \$409.62</p> <p>Total = \$822.07</p>	\$822.07
	Meetings	Community Centre Alf Hales	<p>Jan, May, June, Aug, Oct -- Nov Small room 7:00 p.m. 10:00 p.m.</p> <p>Small room: 18 hrs \$25.00/hr + HST = \$28.25</p> <p>\$28.25 x 18 hrs = \$508.50</p> <p>Total = 508.50</p>	\$508.50
	Fall Fair	<p>Community Centre</p> <p>Soccer pitches Green shed storage Horse paddock</p>	<p>Sept 5 & 6, 2014 Sept 5: Large & small room Sept 6: Large & small room</p> <p>Large room: \$479.00 + HST = \$541.27</p> <p>\$541.27 x 2 days = \$1,082.54</p> <p>Small room: 7:00 a.m. 10:00 p.m. 18 hrs \$25.00/hr + HST = \$28.25</p> <p>\$28.25 x 18 hrs = \$508.50</p> <p>N/A N/A Sept. 5 & 6, 2014 \$200.00 + HST per day = \$226.00 \$226.00 x 2 = \$452.00</p> <p>Total: \$2,043.04</p>	<p>\$2,043.04</p> <p>Usage Total: \$3,373.61</p>

Aberfoyle Public School	Graduation	Community Centre Archie MacRobbie Alf Hales	June 26, 2014 Large & small room Large room (all day) \$365 + HST = \$412.45 Small room (6:00 p.m. 10:00 p.m.) - 4 hours \$25.00/hr + HST = \$28.25 \$28.25 x 4 hrs = \$113.00 Total: \$525.45	\$525.45
	Cross Country Event	Community Centre Grounds	N/A No charge	N/A
	Kids Skate	Optimist Recreation Centre Rink	Jan March, 2014 Based on invoices issued and paid Total: \$745.80	\$745.80
	Chess Tournament	Archie MacRobbie	April 9 & 10, 2014 Large room April 9, 2014 (Set-up): 1:30 p.m. 3:30 p.m. 2 hrs *Archie MacRobbie (rented on a 4 hours basis on Wed. 2 hours of use would be charged for 4 hours)* \$215.00 + HST = \$242.95 April 10, 2014: All day \$365.00 + HST = \$412.45 Total: \$655.40	\$655.40 Usage Total: \$1,926.65

Puslinch Minor Soccer Club	Meetings	Alf Hales	Monthly January 16, 2014 Annual general meeting Large room (Thursday) 4 hours/booking = \$215.00 + HST = \$242.95 Jan March, May, Aug - Sept, Nov. 6 & 27 Small room (7:00 p.m. 10:00 p.m.) 8 bookings 3 hrs/booking = 75.00 + HST = \$84.75 84.75 x 8 = \$678.00 Total: \$920.95	\$977.45
	Registration	Alf Hales	Jan. 23, 2014 Small room 6:30 p.m. 8:30 p.m. 1 hr = \$25.00 x HST = \$28.25 \$28.25 x 2 = \$56.50 Total: \$56.50	\$56.50
	BBQ	Grounds	N/A No charge	N/A Usage Total: \$1,033.95
Total:				27,786.97

Schedule "B"

Daycare /Playgroup

Daycare/Playgroup		Details	
Whistle Stop Daycare	Community Centre Foye/Alf Hales Daycare	<p>Daycare Monday, Wednesday, Friday 8:30 a.m. – 12:00 p.m. – 3.5 hrs/booking</p> <p>Jan (beginning Jan 6), Feb (except Feb. 17), March (except Mar. 10, 12, 14), April (except April 18 & 21), May (except May 19), June (until week of June 23), Sept. (beginning Sept. 8), Oct (except Oct. 13), Nov, Dec (except Dec. 3, ending Dec. 12)</p> <p>Small room</p> <p>\$25.00 + HST per hour = \$28.25</p> <p>\$28.25 + 3.5 hrs/booking = \$98.87</p> <p>Total of 95 bookings at \$98.87/booking</p> <p>\$98.87 x 95 = \$9,392.65</p> <p>Total: \$9,382.65</p>	\$9,382.65
	Community Centre Alf Hales Toy Clean	<p>Jan. 8, 2014 7:00 p.m. 9:00 p.m.</p> <p>April 16, 2014 6:30 p.m. 9:30 p.m.</p> <p>June 18, 2014 6:30 p.m. 9:30 p.m.</p> <p>Dec. 17, 2014 7:00 p.m. 9:00 p.m.</p> <p>Small Room \$25.00 + HST per hour = \$28.25</p> <p>\$28.25 x 10 hrs = \$197.75</p> <p>Total: \$282.50</p>	\$282.50
	Community Centre Archie MacRobbie Christmas Party	<p>Dec. 15, 2014 Large room (all day)</p> <p>\$365.00 + HST = \$412.45</p>	\$412.45

		Total: \$412.45	
	Community Centre Alf Hales Pre-School Meeting	Nov. 17, 2014 7:00 p.m. 9:00 p.m. Small Room \$25.00 + HST per hour = \$28.25 \$28.25 x 2 hrs = \$56.50 Total: \$56.50	\$56.50
	Community Centre Alf Hales Parent Meeting	Sept. 15, 2014 7:00 p.m. 9:00 p.m. Small Room \$25.00 + HST per hour = \$28.25 \$28.25 x 2 hrs = \$56.50 Total: \$56.50	\$56.50
	Community Centre Alf Hales Teacher Interviews	Aug. 8, 2014 9:00 a.m. 10:30 a.m. & 6:00 p.m. 8:00 p.m. 3.5 hours Small Room \$25.00 + HST per hour = \$28.25 \$28.25 x 3.5 = \$98.87 Total: 98.87	\$98.87
	Graduation	June 20, 2014 9:00 a.m. 1:00 p.m. Large room \$479.00 + HST = \$541.27 Total: \$541.27	\$541.27
	Workshop	June 2, 2014 6:30 p.m. 9:00 p.m. Small room \$25.00 + HST per hour = \$28.25 \$28.25 x 2.5 hrs = \$70.62 Total: \$70.62	\$70.62
	Valentine s Day Dance	February 23, 2014 Large & small room Large room (all day): \$479 + HST = 541.27	\$936.77

		<p>Small room (all day) 8:00 a.m. 10:00 p.m.</p> <p>\$25.00 + HST per hour = \$28.25</p> <p>\$28.25 x 14 hrs = \$395.50</p> <p>Total: \$936.77</p>	<p>Usage Total: \$11,838.13</p>
Guelph Community Health Centre (Playgroup)	Community Centre Foye/Alf Hales room Playgroup	<p>Tuesdays 8:00 a.m. – 12:00 p.m. - 4 hrs/booking</p> <p>(Jan, Feb, March, April, May, June, Sept (beginning Sept. 9), Oct, Nov, Dec (with the exception of Dec. 30))</p> <p>Small room</p> <p>\$25.00 + HST per hour = \$28.25</p> <p>\$28.25 + 4 hrs/booking = \$113.00</p> <p>Total of 40 bookings at \$113.00/booking = \$4,520</p> <p>Total: \$4,520</p>	<p>\$4,520</p> <p>Usage Total: \$4,520</p>
Total:			\$16,358.13
Total for all:			<u>44,145.10</u>