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## **REPORT FIN-2013-010**

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TO: Mayor and Members of Council

FROM: Mary Hasan, Director of Finance/Treasurer

SUBJECT: Proposed 2014 Capital Program

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### **RECOMMENDATIONS**

That Report FIN-2013-010 regarding the Proposed 2014 Capital Program be received.

### **PURPOSE**

The purpose of this Report is to provide Council with information regarding the Proposed 2014 Capital Program. The 2013 Estimated Capital Surplus is discussed in Report FIN-2013-008. The 2013 Balances in Working Reserves and Reserve Funds are discussed in Report FIN-2013-009.

## DISCUSSION

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

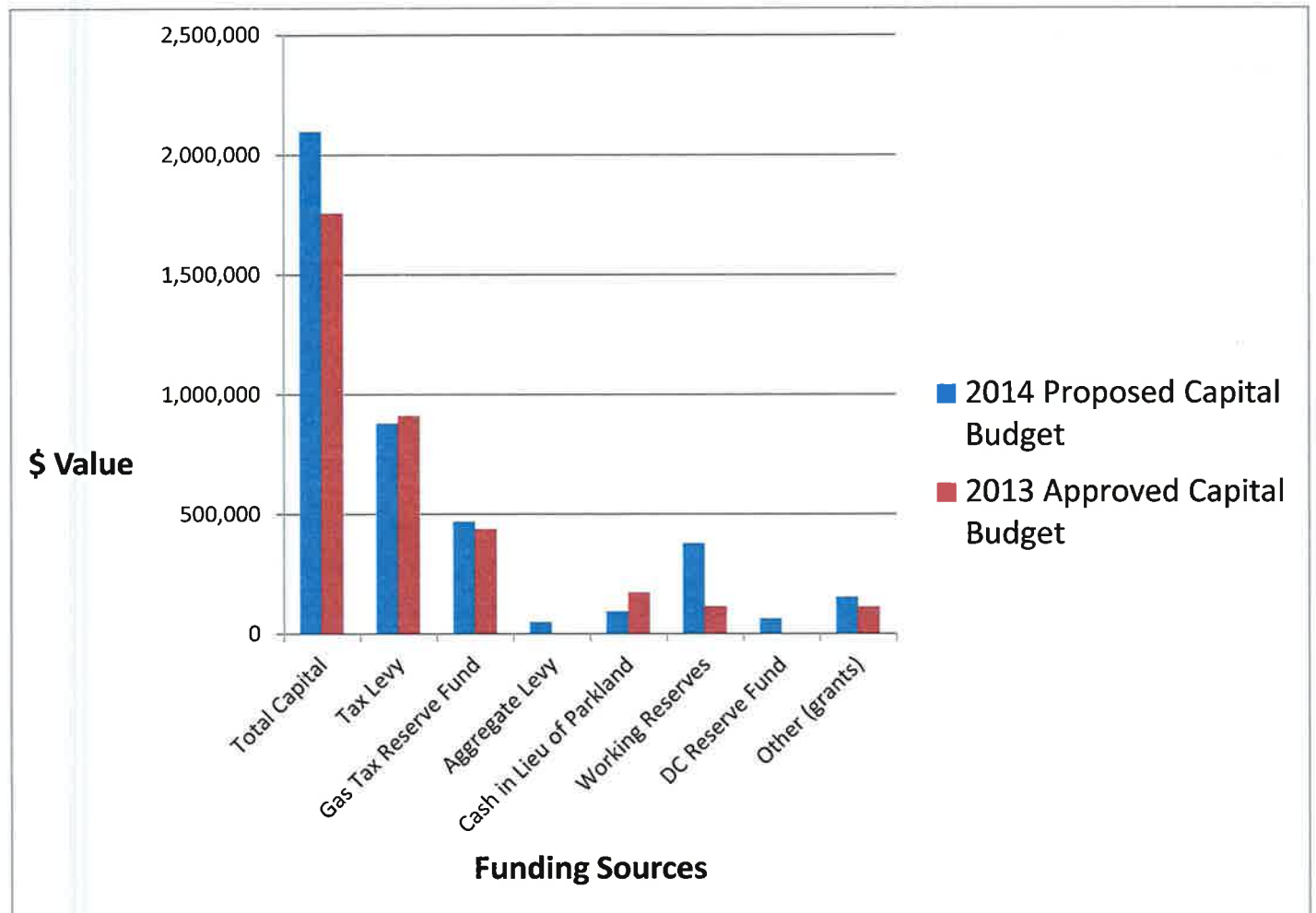
The total capital projects and contributions to reserves proposed in the 2014 budget amounted to \$2,101,456. The funding for this amount is in the chart below:

Department	Total Capital	Tax Levy	Gas Tax Reserve Fund	Aggregate Levy	Cash in Lieu of Parkland	Working Reserves	DC Reserve Fund	Other (grants)
Administration - Capital	67,700	29,700	0	0	0	28,000	0	10,000
Administration – Reserves	75,000	75,000	0	0	0	0	0	0
Building– Capital	0	0	0	0	0	0	0	0
Finance – Capital	25,810	14,901	0	0	0	0	10,909	0
Roads – Capital	1,186,300	185,000	472,200	52,200	0	341,900	13,880	121,120
Roads – Reserves	150,000	150,000	0	0	0	0	0	0
Parkland– Capital	90,100	0	0	0	47,410	0	19,590	23,100
Parkland – Reserves	110,000	110,000	0	0	0	0	0	0
ORC – Capital	4,600	4,600	0	0	0	0	0	0
ORC - Reserves	30,000	30,000	0	0	0	0	0	0
Recreation – Capital	120,950	63,150	0	0	47,800	10,000	0	0
Recreation - Reserves	30,000	30,000	0	0	0	0	0	0
Fire– Capital	65,996	44,800	0	0	0	0	21,196	0
Fire– Reserves	145,000	145,000	0	0	0	0	0	0
<b>Total</b>	<b>2,101,456</b>	<b>882,151</b>	<b>472,200</b>	<b>52,200</b>	<b>95,210</b>	<b>379,900</b>	<b>65,575</b>	<b>154,220</b>

The total capital projects and contributions to reserves approved in the 2013 budget amounted to \$1,762,600. The funding for this amount is in the chart below:

<b>Department</b>	<b>Capital Budget Totals</b>	<b>Tax Levy</b>	<b>Gas Tax Reserve Fund</b>	<b>Aggregate Levy</b>	<b>Cash in Lieu of Parkland</b>	<b>Working Reserves</b>	<b>DC Reserve Fund</b>	<b>Other (grants)</b>
Administration - Capital	63,000	0	0	0	0	63,000	0	0
Administration – Reserves	0	0	0	0	0	0	0	0
Building– Capital	38,600	0	0	0	0	38,600	0	0
Finance – Capital	0	0	0	0	0	0	0	0
Roads – Capital	1,109,000	667,815	441,185	0	0	0	0	0
Roads – Reserves	50,000	50,000	0	0	0	0	0	0
Parkland– Capital	0	0	0	0	0	0	0	0
Parkland – Reserves	0	0	0	0	0	0	0	0
ORC – Capital	60,000	60,000	0	0	0	0	0	0
ORC - Reserves	0	0	0	0	0	0	0	0
Recreation – Capital	305,000	15,000	0	0	175,000	0	0	115,000
Recreation - Reserves	0	0	0	0	0	0	0	0
Fire– Capital	87,000	72,000	0	0	0	15,000	0	0
Fire– Reserves	50,000	50,000	0	0	0	0	0	0
<b>Total</b>	<b>1,762,600</b>	<b>914,815</b>	<b>441,185</b>	<b>0</b>	<b>175,000</b>	<b>116,600</b>	<b>0</b>	<b>115,000</b>

Please see below for the values above depicted in a graphical format. This graph shows the funding comparisons between the 2013 Approved Capital Budget and the 2014 Proposed Capital Budget.

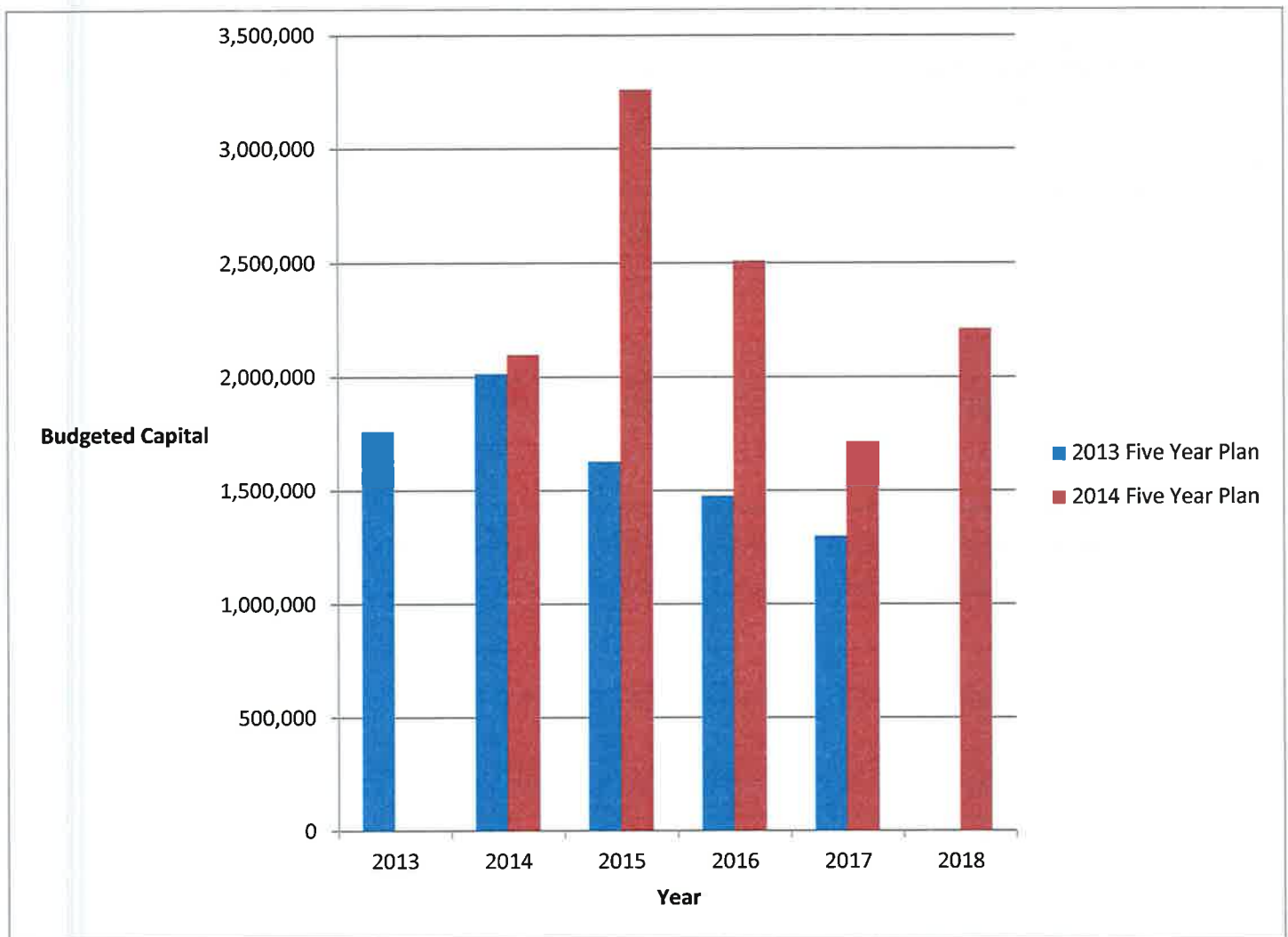


## **2014 and 2013 Five Year Capital Budget and Forecast Totals**

<b>2013 Five Year Plan</b>					
<b>Department</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Administration	63,000	120,000	0	0	0
Finance	0	0	0	0	0
Building	38,600	100,000	20,000	0	0
Roads	1,159,000	1,452,200	1,279,800	1,198,100	1,037,000
Parkland	0	100,000	170,000	145,000	95,000
ORC	60,000	10,000	10,000	10,000	10,000
Recreation	305,000	60,000	25,000	25,000	45,000
Fire	137,000	175,000	125,000	100,000	115,000
<b>Total</b>	<b>1,762,600</b>	<b>2,017,200</b>	<b>1,629,800</b>	<b>1,478,100</b>	<b>1,302,000</b>
<b>Change from previous year</b>		<b>254,600</b>	<b>-387,400</b>	<b>-151,700</b>	<b>-176,100</b>
<b>5 year total</b>					<b>8,189,700</b>
<b>yearly average</b>					<b>1,637,940</b>

<b>2014 Five Year Plan</b>						
<b>Department</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Administration		142,700	405,000	25,000	25,000	45,000
Finance		25,810	0	0	0	0
Building		0	20,000	0	0	35,000
Roads		1,336,300	1,332,400	1,369,600	1,160,400	1,155,700
Parkland		200,100	160,000	215,000	335,000	635,000
ORC		34,600	110,000	38,000	30,000	30,000
Recreation		150,950	80,000	30,000	30,000	195,000
Fire		210,996	1,157,100	835,000	135,000	120,000
<b>Total</b>		<b>2,101,456</b>	<b>3,264,500</b>	<b>2,512,600</b>	<b>1,715,400</b>	<b>2,215,700</b>
<b>Change from previous year</b>		<b>338,856</b>	<b>1,163,044</b>	<b>-751,900</b>	<b>-797,200</b>	<b>500,300</b>
<b>5 year total</b>						<b>11,809,656</b>
<b>yearly average</b>						<b>2,361,931</b>

Please see below for the values above depicted in a graphical format. This graph shows a comparison between the 2013 Capital Budget and Forecast and the 2014 Proposed Capital Budget and Forecast.



## **Financial Implications**

Based on the analysis above, the Township's 2014 Proposed Capital Program is proposed to be approximately \$2,101,456. The 2013 Approved Capital Budget totalled \$1,762,600. Therefore, the 2014 proposed program is approximately \$338,856 greater than the 2013 approved program. The amount of taxes levied for the 2014 Proposed Capital Program is approximately \$882,151. The amount of taxes levied for the 2013 Approved Capital Program was \$914,815. Therefore, the taxes levied in the 2014 proposed program are approximately \$32,664 less than the 2013 approved program.

## **Applicable Legislation and Requirements**

Municipal Act, 2001

## **Attachments**

Report FIN-2013-010 Capital Budget Appendices

Administration Department  
2014 Capital Budget and Forecast

Capital Purchases/Projects	Capital Cfwd - 2013	2014	2015	2016	2017	2018	2014 Projects							Comments
							Tax Levy	Gas Tax Reserve Fund	Aggregate Levy	In Lieu of Parkland	Working Reserves	DC Reserve Fund	Other (grants)	
Office renovation/expansion including accessibility			365,000											<b>Estimate of Costing Only (amount to be confirmed through the completion of a Facility Needs Assessment)</b> 320K for material and labour costs associated with office renovation/expansion including adhering to accessibility requirements; 45K for an expert to manage the project; Eligible for \$10K/year for County Accessibility Grant. Note: The Washroom/Storage addition at the PCC amounted to \$302,032.
New Township Website, with AA requirement	26,000													Accessibility requirement deadline of June 2014. Applied for grant through RED program, will apply for County Accessibility Grant for 10K for this 2013 project.
Community Based Strategic Plan			15,000											Costs incurred by municipalities similar to the Township need to be obtained to ensure the appropriate funding is set aside.
Facility Needs Assessment Plan		20,000									10,000		10,000	To determine 7404 Wellington Rd 34 office expansion/renovation and accessibility requirements for the 2015 capital project. Funding: \$6K from Building Surplus Reserve Fund - assumed 30% of total cost applies to the building department. \$4K from Corporate Accessibility Working Reserve Will apply for County Accessibility grant of 10K for this 2014 project.
Facility Security		11,300					8,300				3,000			Includes Roads, Fire department and Administrative areas. Estimated \$3K from the Building Surplus Reserve Fund - assumed 30% of costs apply to the building department.



Administration Department  
2014 Capital Budget and Forecast

Capital Purchases/Projects	Capital Cfwd - 2013	2014	2015	2016	2017	2018	2014 Projects							Comments
							Tax Levy	Gas Tax Reserve Fund	Aggregate Levy	In Lieu of Parkland	Working Reserves	DC Reserve Fund	Other (grants)	
Information Technology Software Upgrade eg. Website Functionality, Keystone - Financial Report Integration; GIS Integration; Access Database - Building; Records Tracking, Datafix (Voters' List)	8,600	31,400					21,400				10,000			\$10K from Corporate Information Technology Software Working Reserve 8.6K from Building Tracking Software budgeted in 2013 from the Building Surplus Reserve Fund.  Staff have researched the costs of voting tabulators which will be leased and will be considered as part of the operating budget.
Computer Equipment Purchases - 2014		5,000									5,000			Equipment for new council as required. Funded from Corporate Information Technology Hardware Working Reserve.
Computer Equipment Purchases - 2018						20,000								Typical 4 year replacement cycle of laptops.
<b>Total Capital Expenditures</b>	<b>34,600</b>	<b>67,700</b>	<b>380,000</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>29,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,000</b>	<b>0</b>	<b>10,000</b>	

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

Administration Department  
2014 Capital Budget and Forecast

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

Finance Department  
2014 Capital Budget and Forecast

Capital Purchases/Projects	Capital Cfwd- 2013	2014	2015	2016	2017	2018	2014 Projects							Comments
							Tax Levy	Gas Tax Reserve Fund	Aggregate Levy	In Lieu of Parkland	Working Reserves	DC Reserve Fund	Other (grants)	
Development Charges Background Study		15,810					4,901					10,909		New study commencing February 2014. Obtained quotes from Hemson Consulting and Watson & Associates. 2009 DC Study identified this capital item at a capital cost of \$15K with \$11.5K recoverable through development charges (69% of the capital cost). Therefore, we will fund \$10,909 through the Corporate Studies Development Charge Reserve Fund.
Conservation Energy & Demand Management Plan		10,000					10,000							Regulation 397/11 Energy Conservation and Demand Management Plan - due July 1, 2014.
<b>Total Capital Expenditures</b>	<b>0</b>	<b>25,810</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,901</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,909</b>	<b>0</b>	

Building Department  
2014 Capital Budget and Forecast

Capital Purchases/Projects	Capity Cfwd- 2013	2014	2015	2016	2017	2018	2014 Projects							Comments
							Tax Levy	Gas Tax Reserve Fund	Aggregate Levy	In Lieu of Parkland	Working Reserves	DC Reserve Fund	Other (grants)	
Tracking Software	8,600													The tracking software was budgeted at \$8.6K in 2013. This project has not been undertaken in 2013 as it was Township staffs' decision to undertake this project as part of the Information Technology Software Upgrades proposed for 2014 in the Administration Department's Capital Budget and Forecast.
Vehicle - Ford Escape			20,000											2010 Ford Escape to be replaced in 2015 as there is a 5 yr lifecycle.
Vehicle - for CBO Official						35,000								2013 Chevrolet Silverado to be replaced in 2018 as there is a 5 yr lifecycle.
<b>Total Capital Expenditures</b>	<b>8,600</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>35,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Contributions to Working Reserves & Reserve Funds	Capity Cfwd- 2013	2014	2015	2016	2017	2018	2014 Projects							Comments
							Tax Levy	Gas Tax Reserve Fund	Aggregate Levy	In Lieu of Parkland	Working Reserves	DC Reserve Fund	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). See report FIN-2013-006 for further details.
Office Addition														In the previous year's Capital Forecast, in 2014, \$100K was to be contributed to Building's Working Reserve for the Office addition. Instead, we have established an Administration Office Repairs and Restoration Working Reserve as discussed in Report FIN-2013-006. Refer to Administration Department's Capital Budget.

Roads Department  
2014 Capital Budget and Forecast

Capital Purchases/Projects	Capital Cfw-2013	2014	2015	2016	2017	2018	2014 Projects							Comments
							Tax Levy	Gas Tax Reserve Fund	Aggregate Levy	In Lieu of Parkland	Working Reserves	DC Reserve Fund	Other (grants)	
Traffic Calming - Streetscaping Morriston	9,607													15k budgeted in 2013 Capital Budget. \$5,393.28 to be spent in 2013 for field pick up fees and design fees.
Used Tractor		0												This item was included in the 2013 approved Capital Budget with a nil amount. A used tractor can be purchased for approximately \$60K. We are currently renting a tractor for \$10K/year.
Calfass construction (#6 to Subdivision)		0												This project was included in the 2013 Capital Budget forecasted in 2014 for an amount of \$400K. In the previous year's budget deliberations it was decided to defer this project and put it on hold.
Cook's Bridge - 0001		15,000					10,000	5,000						Additional costs for Cooks Bridge. Not all costs are eligible for Gas Tax Funding.
256 Brock Road	40,000	115,000						115,000						There is 90 metre length of underground pipe that connects the storm water pond behind this property to the inlet pipe for Carrol Pond. The pipe has deteriorated to the point of causing sink holes on the property and requires replacement. \$60K for engineering costs had been approved in 2013 per Report PW-2013-003 and the engineering work will be carried forward to 2014 of which \$8,444.09 was incurred in 2013.
Concession 2-#35 to Concession 10		258,400						258,400						This project is for paving of this road. This was included in the 2014 Capital Forecast for \$256.7K.
Concession 2 at little lake		30,300									30,300			This is a paving project funded from Replacement and Restoration of Aging Infrastructure Working Reserve.
Leslie Rd- #6 to Victoria		261,600									261,600			This is a paving project funded from Replacement and Restoration of Aging Infrastructure Working Reserve. This was included in the 2014 Capital Forecast for \$260.2K.
Leslie Rd-2014		111,000						93,800	17,200					Structural repair project. This was included in the 2013 Capital Budget forecasted in 2014 for an amount of \$13.9K. This cost has increased to \$111K due to OSIM reports received from Gamsby in 2013.

Roads Department  
2014 Capital Budget and Forecast

Capital Purchases/Projects	Capital Cfwd- 2013	2014	2015	2016	2017	2018	2014 Projects							Comments
							Tax Levy	Gas Tax Reserve Fund	Aggregate Levy	In Lieu of Parkland	Working Reserves	DC Reserve Fund	Other (grants)	
French's bridge - 0007	20,000	135,000										13,880	121,120	2009 DC Study identified this capital item as the 10th Sideroad Bridge at a capital cost of \$650K between 2010-2012. \$70.6K is recoverable through development charges (10.8% of the capital cost). Therefore, we will fund \$13,880 through development charges and the remainder through the Small, Rural and Northern Municipal Infrastructure Fund - Capital Program that we applied for on October 22, 2013. This was included in the 2013 Capital Budget forecasted in 2014 for an amount of \$89.3K. We received an OSIM report which indicated a higher cost than originally anticipated. \$50K for engineering costs was approved in 2013 per Report PW-2013-003 and the engineering work will be carried forward to 2014 of which \$9,303.06 in costs were incurred in 2013.
Plow truck-303 single axle		225,000					175,000				50,000			Truck to be replaced with single axle and to be funded from Equipment Replacement Working Reserve. Included in the 2015 Capital Forecast for \$250K. Moved to 2014 as it was purchased in 2006 and has an 8 yr lifecycle.
Victoria Rd - 2013		0												This was a structural repair project included in the 2014 Capital Forecast for \$13K. Removed from the budget due to findings from OSIM reports obtained.
Gore Rd-Concession 10 to #35			163,600											This is a paving project.
Gore Rd-2017		10,000	130,000						10,000					This is a structural repair project with engineering to commence in 2014 and the construction in 2015. These figures are from OSIM reports obtained in 2013.
Gore Rd-2018		10,000	130,000						10,000					This is a structural repair project with engineering to commence in 2014 and the construction in 2015. These figures are from OSIM reports obtained in 2013.
Gore Rd-Concession 10 to Village			137,000											This is a paving project.

Roads Department  
2014 Capital Budget and Forecast

							2014 Projects							Comments
Capital Purchases/Projects	Capital Cfwd-2013	2014	2015	2016	2017	2018	Tax Levy	Gas Tax Reserve Fund	Aggregate Levy	In Lieu of Parkland	Working Reserves	DC Reserve Fund	Other (grants)	
Victoria Rd-36 to Leslie			263,800											This is a paving project. This was included in the 2013 Capital Budget forecasted in 2014 for an amount of \$263,800. This has been moved to 2015 because there are other projects with greater priority.
Gilmour Rd-2009		15,000	93,000						15,000					This is a structural repair project with engineering to commence in 2014 and the construction in 2015.
Morrison subdivision			250,000											Currie, OCHS - This is a pavement of roads project. This was included in the 2013 Capital Budget forecasted in 2016 for an amount of \$200,000. This has been moved to 2015 because this project is more urgent than previously anticipated. The estimated costs for the materials have also increased.
Victoria Rd-34 to 36				490,600										This is a paving project. This was included in the 2013 Capital Budget forecasted in 2015. Has been moved to 2016 because of other urgent projects.
Pickup truck - Superintendent				35,000										2011 Pickup truck with a 5 year replacement cycle.
Little's Bridge - 0003			15,000	195,000										This is a structural repair project with engineering to commence in 2015 and construction in 2016.
Watson Rd-Maltby to #34				263,000										This is a paving project.
Watson Rd-#36 to Leslie				221,000										This is a paving project.
Leslie Road - east of Watson Rd.					250,000									This is a drainage repair project.
Ellis Rd-32 to Townline					275,000									This is a paving project which was included in the 2013 Capital Budget forecasted in 2016. This project has been moved to 2017 because there are other projects with greater priority.
Ellis Rd-2010				15,000	70,000									This is a structural repair project which was included in the 2013 Capital Budget forecasted in 2016. This project has been moved to 2017 because there are other projects with greater priority. Engineering to commence in 2016.
Pickup truck-Staff					35,000									This is a 2012 pick-up truck with a 5 yr lifecycle.

Roads Department  
2014 Capital Budget and Forecast

Capital Purchases/Projects	Capital Cfwd-2013	2014	2015	2016	2017	2018	2014 Projects							Comments
							Tax Levy	Gas Tax Reserve Fund	Aggregate Levy	In Lieu of Parkland	Working Reserves	DC Reserve Fund	Other (grants)	
Watson Rd -Leslie to 4057 Watson					127,400									This is a paving project which was included in the 2013 Capital Budget for an amount of 115,000. This amount has increased due to more current costing.
Concession 1 -35 to Sideroad 10					253,000									This is a paving project.
1.5 ton dump truck						75,000								This is a 2008 truck with a 10 yr replacement cycle.
Backhoe						100,000								This was purchased in 2008 truck with a 10 yr lifecycle.
<b>For the three projects below:</b> <b>These projects have increased in cost from the amounts cited in the 2013 Capital Budget because the standards for asphalt thickness are now 130mm rather than 75mm as budgeted in the previous year's budget. Also, these projects are now aimed to be performed in 2018 and not 2017 as the previous budget indicated as there are other projects with greater priority.</b>														
Concession 7						208,900								This project is to pulverize and pave 130mm x 9m wide from McLean to 2A.
Concession 2A						102,500								This project is to pulverize and pave 130mm x 9m wide.
Concession 2						519,300								This project is to pulverize and pave 130mm x 9m wide from 2A to Sideroad 20.
<b>Total Capital Expenditures</b>	<b>69,607</b>	<b>1,186,300</b>	<b>1,182,400</b>	<b>1,219,600</b>	<b>1,010,400</b>	<b>1,005,700</b>	<b>185,000</b>	<b>472,200</b>	<b>52,200</b>	<b>0</b>	<b>341,900</b>	<b>13,880</b>	<b>121,120</b>	



Roads Department  
2014 Capital Budget and Forecast

Contributions to Working Reserves & Reserve	Capital Cfwd-2013	2014	2015	2016	2017	2018	2014 Projects							Comments
							Tax Levy	Gas Tax Reserve	Aggregate Levy	In Lieu of Parkland	Working Reserves	DC Reserve	Other (grants)	
Roads Replacement and Restoration of Aging Infrastructure Working Reserve		50,000	50,000	50,000	50,000	50,000	50,000							See report FIN-2013-006 regarding the definition, utilization and contribution to this working reserve.
Winter Maintenance Reserve Fund		Surplus funds in account number 01-0030-4214	Surplus funds in account number 01-0030-4214	Surplus funds in account number 01-0030-4214	Surplus funds in account number 01-0030-4214	Surplus funds in account number 01-0030-4214							Surplus funds in account number 01-0030-4214	This Reserve Fund was to be set up per Council's resolution dated January 26, 2012 to provide winter maintenance funding as needed to offset unusual/severe winter maintenance costs. The surplus of funds of \$57,409.09 for winter maintenance costs (account number 01-0030-4214) in 2012 had not been transferred to a Winter Maintenance Reserve Fund. We recommend that the 2012 surplus not be transferred in 2013 as this would have to be obtained through the tax levy. Going forward, these transfers will be completed at year-end based on the surplus in account number 01-0030-4214 – Sand/Salt.
Equipment Replacement Working Reserve		100,000	100,000	100,000	100,000	100,000	100,000							
Roads Reserve Fund														Monies received as development charges as set out under Subsection 16(1) of the Development Charges Act.
Federal Gas Tax Rebate Reserve Fund		204,570	204,570	204,570	204,570	204,570							204,570	We received \$205,185.08 in 2013 and assumed a 0.3% decline. Ministry announced Gas Tax Fund would be indexed at 2% per year in \$100M increments. The indexing formula increases the national allocation by 2% per year, but has a 'rounding' provision which increases the actual payment only when the calculation passes the next \$100 million threshold. The benefits of indexing do not reach municipal governments until 2016. Ontario's allocation has declined by approx. \$1.8M (0.2%) from 2013 to 2014 because Ontario did not grow as fast as other provinces from 2006 to 2011 Census. There will also be some re-distribution within Ontario because of population changes in each municipality. Ontario's population has grown by approximately 5.6% between the 2006 to 2011 Census. Puslinch's population has grown less than this amount at 5.08%. Therefore, our allocation will also decrease.
<b>Total Contributions</b>	<b>0</b>	<b>354,570</b>	<b>354,570</b>	<b>354,570</b>	<b>354,570</b>	<b>354,570</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>204,570</b>	

Roads Department  
2014 Capital Budget and Forecast

2009 Development Charges Study*	2014	2015	2016	2017	2018	*this section of the capital budget includes items on the 2009 development charges study that have not been undertaken by the Township. This is here for informational purposes only and for the purpose of linking the development charges study to the Capital budget.
11th Concession Bridge		350,000				2015 timing per the 2009 Development Charges Study with \$90.5K recoverable through development charges. This is for paving of a gravel road.
Morrison	100,000					2011 timing per the 2009 Development Charges Study with \$25.9K recoverable through development charges. This is for paving of a gravel road.
Carter and Farnham		600,000				2015 timing per the 2009 Development Charges Study with \$155.2K recoverable through development charges. This is for paving of a gravel road.
10th Sideroad (Gore and 1st Conc.)		400,000				2015 timing per the 2009 Development Charges Study with \$103.5K recoverable through development charges. This is for paving of a gravel road.
Gilmour Rd.	274,600					2012 timing per the 2009 Development Charges Study with \$71K recoverable through development charges. This is for paving of a gravel road.
Pioneer Trail	350,000					2014 timing per the 2009 Development Charges Study with \$90.5K recoverable through development charges. This is for paving of a gravel road.
7th Concession	3,000,000					2010 timing per the 2009 Development Charges Study with \$776K recoverable through development charges. This is for paving of a gravel road.
11th Concession	700,000					2014 timing per the 2009 Development Charges Study with \$181.1K recoverable through development charges. This is for paving of a gravel road.
30th Sideroad (Gore and 1st Conc.)	700,000					2013 timing per the 2009 Development Charges Study with \$181.1K recoverable through development charges. This is for paving of a gravel road.
20th Sideroad (2nd & 1st Conc.)	800,000					2013 timing per the 2009 Development Charges Study with \$206.9K recoverable through development charges. This is for paving of a gravel road.
Victoria Road	500,000					2011 timing per the 2009 Development Charges Study with \$95.1K recoverable through development charges. This is for paving of a gravel road.
Ellis Road	180,000					2009 timing per the 2009 Development Charges Study with \$5.4K recoverable through development charges. This is for paving of a gravel road.
Calfass Rd.	300,000					2014 timing per the 2009 Development Charges Study with \$77.6K recoverable through development charges. This is for paving of a gravel road.
Roads Needs Study	54,928					2016 timing per the 2009 Development Charges Study with \$14,528 recoverable through development charges. This project is not recommended to be undertaken as the Township's Asset Management Plan due to the Ministry on December 31, 2013 and the Pavement Condition Index's completed for Roads serve the same purpose of a Roads Needs Study.
Provision for 4 additional vehicles	270,400					2009 to 2028 timing per the 2009 Development Charges Study with 176.6K recoverable through development charges. We have budgeted the purchase of one half-tonne pickup truck in 2014 as per the Parkland Capital Budget. There have been no other new vehicle purchases from 2009 to present.
<b>Total Capital Expenditures</b>	<b>7,229,928</b>	<b>1,350,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Parkland Department  
2014 Capital Budget and Forecast

Capital Purchases/Projects	Capital Cfwd-2013	2014 Projects												Comments
		2014	2015	2016	2017	2018	Tax Levy	Gas Tax Reserve Fund	Aggregate Levy	In Lieu of Parkland	Working Reserves	DC Reserve Fund	Other (grants)	
Cenotaph Restoration Project	23,069	23,100											23,100	Funding of \$23,100- Veterans Affairs Canada. \$25,300 approved in 2013 per the 2013 Capital Budget (\$11K) and Report ADM-2013-004 (\$14K). \$2,231.04 spent in 2013 for engineering fees.
Parkland Trail Development		37,000								37,000				GWS estimate
Half Tonne Pick-up		30,000								10,410		19,590		Currently, personal vehicles are being used to move Township equipment. 2009 DC Study had a Provision for 4 additional vehicles from 2009-2028 for a total estimated capital cost of \$270.4K with \$176.6K recoverable through development charges (65.3%). Estimate of 30K for a half tonne pick-up truck, therefore, 65.3% or \$19.6K is DC recoverable.
Lawn Tractor				30,000										Tractor bought in 2005 with a 10 yr lifecycle. The previous year's capital budget had a cost of \$15K in 2015 and \$15K in 2016.
Lighting & Poles at Puslinch Community Centre Ball Diamond					200,000									Poles and fixtures were put up in 1967. The 2015 Capital Forecast amount was \$50K. This capital project will be completed in 2017 for both the lighting & poles and will cost a higher amount than originally estimated of \$200K.
Parking Lot & Associated Enhancements (curbing, entrance, lighting)						300,000								\$30K budgeted in 2014 Capital Forecast. Township staff have indicated a cost of \$300K in 2018 for the enhancements to curbing, entrance and lighting.
Splash Pad						275,000								Milburn Park - new splash pad in Fergus cost the Centre Wellington approximately \$275K with total area of 522 sq. metres). This was previously shown as a contribution to a Splash Pad reserve of \$20K starting in 2015 and continuing to 2017.
Playground equipment		The 2013 capital budget had indicated 20K, 10K, and 10K to be spent in 2014, 2015, 2016 respectively. Staff recommend that this project be considered in future capital forecasting.												
Replace Light Standards - Old Morriston				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.
<b>Total Capital Expenditures</b>	<b>23,069</b>	<b>90,100</b>	<b>0</b>	<b>55,000</b>	<b>225,000</b>	<b>575,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>47,410</b>	<b>0</b>	<b>19,590</b>	<b>23,100</b>	

Parkland Department  
2014 Capital Budget and Forecast

Contributions to Working Reserves & Reserve Funds	Capital Cfwd-2013	2014	2015	2016	2017	2018	2014 Projects							Comments
							Tax Levy	Gas Tax Reserve Fund	Aggregate Levy	In Lieu of Parkland	Working Reserves	DC Reserve Fund	Other (grants)	
Parkland Infrastructure Enhancement Working Reserve		100,000	150,000	150,000	100,000	50,000	100,000							These are contributions for items such as development of PCC Lands, Lighting & Poles at PCC Ball Diamond, and development of a Splash Pad which were all included in the 2013 Capital Forecast. The development of a new soccer pitch costs approximately 500K. The splash pad costs approximately \$275K (Centre Wellington Millburn Park Spash Pad total area of 522 sq. metres). The Township is undertaking a development charges study in 2014 to determine whether these projects are recoverable through development charges.
Parkland Equipment Replacement		10,000	10,000	10,000	10,000	10,000	10,000							Contributions for vehicles or other equipment used by the Parkland department
Parkland Indoor Reserve Fund							Monies received as development charges as set out under Subsection 16(1) of the Development Charges Act.							
Parkland Outdoor Reserve Fund														
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.							
<b>Total Contributions</b>	<b>0</b>	<b>110,000</b>	<b>160,000</b>	<b>160,000</b>	<b>110,000</b>	<b>60,000</b>	<b>110,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Parkland Department  
2014 Capital Budget and Forecast

2009 Development Charges Study*	Capital Cfwd 2013	2014	2015	2016	2017	2018	*this section of the capital budget includes items on the 2009 Development Charges Study that have not been undertaken by the Township. This is here for informational purposes only and for the purpose of linking the Development Charges Study to the capital budget.
Soccer Field Lighting		30,000					2012 timing per the 2009 Development Charges Study with \$16,380 recoverable through development charges.
Old Morriston Playground		30,000					2011 timing per the 2009 Development Charges Study with \$16,380 recoverable through development charges.
Fencing		5,000					2010 timing per the 2009 Development Charges Study with \$2,700 recoverable through development charges.
Total Capital Expenditures	0	65,000	0	0	0	0	

Optimist Recreation Centre  
2014 Capital Budget and Forecast

Capital Purchases/Projects	Capital Cfwd-2013	2014	2015	2016	2017	2018	2014 Projects							Comments
							Tax Levy	Gas Tax Reserve	Aggregate Levy	In Lieu of Parkland	Working Reserves	DC Reserve	Other (grants)	
Facility Security		4,600					4,600							
Ice Resurfacer			80,000											Current model is 1977, there was a partial rebuild completed in 1995. In the previous year's capital budget we budgeted \$10K to the Recreation working reserve account number 133180 starting in 2014 and continuing to 2017. After further review, we recommend this project be undertaken in 2015 for a capital cost of \$80K.
Floor Scrubber				8,000										The current floor scrubber is a used model. This is for the cleaning of the concrete pad.
Total Capital Expenditures	0	4,600	80,000	8,000	0	0	4,600	0	0	0	0	0	0	

Optimist Recreation Centre  
2014 Capital Budget and Forecast

Contribution to Working Reserves and Reserve Funds	Capital Cfwd-2013	2014	2015	2016	2017	2018	2014 Projects							Comments
							Tax Levy	Gas Tax	Aggregate Levy	In Lieu of Parkland	Reserves	DC Reserves	Other (grants)	
Equipment Replacement Working Reserve		10,000	10,000	10,000	10,000	10,000	10,000							In the previous Capital Forecast there were amounts to be contributed to the Ice Resurfacer of \$10K from 2014 to 2017. As discussed in Report FIN-2013-006, we recommend establishing an Equipment Replacement Working Reserve for the purpose of funding these types of capital expenditures.
Facility Improvement Working Reserve		20,000	20,000	20,000	20,000	20,000	20,000							
Total Contributions	0	30,000	30,000	30,000	30,000	30,000	30,000	0	0	0	0	0	0	

Recreation Department  
2014 Capital Budget and Forecast

Capital Purchases/Projects	Capital Cfwd-2013	2014	2015	2016	2017	2018	2014 Projects							Comments
							Tax Levy	Gas Tax Reserve Fund	Aggregate Levy	In Lieu of Parkland	Working Reserves	DC Reserve Fund	Other (grants)	
Cabinets - Alf Hales Room	15,000													Evaluation of storage requirements ongoing.
Flooring		40,000								30,000	10,000			Replacing the existing floor with commercial VCT tile and 4" rubber base board. Price includes the removal and disposal of the existing floor; sanding the existing glues to get the floor smooth; supply and installation of Versa Shield Flooring Underlayment floor membrane to protect any moisture issues; and Materials and Labour. Funded through tax levy and \$10K from the Facility Improvement Working Reserve. Request for proposal process to begin in early January 2014 with pricing on the three options as authorized by Council.
Stove Replacement						25,000								Stove - \$15,000 Fire Supression System/Hood - 10,000 The 2013 Capital Forecast had this budgeted as kitchen appliances at 5K for 2015, 2016, and 2017 for a total of \$15K. Upon further review, we have budgeted an amount of 25K in 2018 for this capital item.
Fridge Replacement						15,000								This is the cost for a 48" refridgerator. The 2013 Capital Forecast had this budgeted as kitchen appliances at \$5K for 2015, 2016, and 2017 for a total of 15K. Upon further review, we have budgeted an amount of 25K in 2018 for this capital item.



Recreation Department  
2014 Capital Budget and Forecast

Capital Purchases/Projects	Capital Cfwd-2013	2014	2015	2016	2017	2018	2014 Projects							Comments
							Tax Levy	Gas Tax Reserve Fund	Aggregate Levy	In Lieu of Parkland	Working Reserves	DC Reserve Fund	Other (grants)	
Window Replacement						25,000								The 2013 Capital Forecast had this budgeted as \$20K for 2017. Upon further review, we have budgeted an amount of \$25K in 2018 for this capital item.
Structural Audit		5,000								5,000				An audit on the timing of repair and/or replacement of assets.
Recreation Master Plan		50,000					50,000							Included in 2013 Capital Budget Forecast.
Redo Entire Kitchen						100,000								This is for new cabinets, flooring, plumbing, and bar door. The kitchen was built in 1983. This was budgeted in the prior year capital budget as contributions to renovating entire kitchen reserve for 20K starting in 2014 and continuing to 2017 for a total of \$60K.
Retractable Screen & Projection Equipment		13,150					13,150							obtained quote for parts, equipment, custom installation, and remote programming.
HVAC Replacement			50,000											HVAC system installed in 1983. This is the estimate of the costs associated with the HVAC upgrade. Staff are waiting on a report which will indicate the appropriate costs and timing for this project.
Hall Lighting		5,000								5,000				Cost of \$200 per light * 25 lights Potential for incentives through LAS/Hydro One Programs.
Facility Security		7,800								7,800				
<b>Total Capital Expenditures</b>	<b>15,000</b>	<b>120,950</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>165,000</b>	<b>63,150</b>	<b>0</b>	<b>0</b>	<b>47,800</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	

Recreation Department  
2014 Capital Budget and Forecast

							2014 Projects							Comments
Contribution to Working Reserves and Reserve Funds	Capital C fwd-2013	2014	2015	2016	2017	2018	Tax Levy	Gas Tax	Aggregate Levy	In Lieu of Parkland	Reserves	DC Reserves	Other (grants)	
Equipment Replacement Working Reserve		10,000	10,000	10,000	10,000	10,000	10,000							
Facility Improvement Working Reserve		20,000	20,000	20,000	20,000	20,000	20,000							Budgeted in the 2013 capital budget as contributions to facility reserves for redoing kitchen for 20K starting in 2014 and continuing to 2017 for a total amount of \$80K.
Total Contributions	0	30,000	30,000	30,000	30,000	30,000	30,000	0	0	0	0	0	0	

Fire Department  
2014 Capital Budget and Forecast

Capital Purchases/Projects	Capital Cfwd- 2013	2014	2015	2016	2017	2018	2014 Projects							Comments
							Tax Levy	Gas Tax Reserve Fund	Aggregate Levy	In Lieu of Parkland	Working Reserves	DC Reserve Fund	Other (grants)	
Washroom	45,000													In the 2013 Capital Budget, \$45K was approved for a Washroom renovation. It was staff's decision to postpone this project after a Facility Needs Assessment is conducted for the Administration Office including the Fire Hall and Public Works Area. Staff will utilize these funds for the proposed 2014-2015 Office Renovation/Expansion project of the Administration Office including the Fire Hall and the Public Works area.
Aerial Truck				715,000										Aerial truck purchased in 1990 has a 25 yr. lifecycle. New truck will be much bigger than the current truck, therefore, a portion of the replaced truck can be funded through development charges. Currently, the truck's ladder height is 50 ft but will increase to a minimum of 75 ft. The water tank is 400 gallons but will increase to 500 gallons. The crew cab will also be larger in size. The development charges study will be reviewed in 2014. Starting in 2012, funds have been placed in the Fire working reserve for the purchase of this truck in 2016.
Pickup Truck			60,000											New pick up truck with 10 yr lifecycle. This truck will be used for multiple purposes including command vehicle, fire prevention, education, training, emergency responses and for fire prevention services. In the 2009 Development charges study, the amount for the pickup truck is estimated a total capital cost of 164,800 which is different from the capital cost estimated in the budget. The budgeted amount is more in line with the cost of the pick up truck. This truck's recoverability will be determined through the 2014 development charges study.

Fire Department  
2014 Capital Budget and Forecast

Capital Purchases/Projects	Capital Cfw-2013	2014 Projects												Comments
		2014	2015	2016	2017	2018	Tax Levy	Gas Tax Reserve Fund	Aggregate Levy	In Lieu of Parkland	Working Reserves	DC Reserve Fund	Other (grants)	
Defibrillators					15,000									2012 Defibrillators - the recommended lifecycle is 5 years as per manufacturer's recommendation. There are 3 defibrillators that will be replaced.
Master Fire Plan		41,196					20,000					21,196		The previous year capital budget had a cost of 50K for the Master Fire Plan. Upon checking the 2009 development charges study, we are reflecting a capital cost of \$41.2K. The other option is to prepare this in house at a cost of 7K which would be funded from the Operating Budget. If performed in house, the plan is to hire a University Student to assist in the Master Plan preparation. The approximate cost to retain a student service would be approximately \$5K (wages) and other miscellaneous costs amounting to \$2K. A government grant is available to workplaces that create new temporary jobs for students.
Radio Communication Interfacing		24,800					24,800							Multi radio cross patch to Guelph, Hamilton, Milton, and Cambridge Fire. Currently we do not have the technology in place to communicate with our Mutual Aid partners. Cost is for product, installation and service.
Satellite Station Building  *these capital requests will be evaluated through the Master Fire Plan Process			903,000											2009 Development Study identified this capital item as the Station 2 Morrision Provision (2,060 sq. ft) at a capital cost of \$323,200 in 2015. The full amount of the capital cost is recoverable through the development charges. The development charges study is scheduled for review in 2014.
Satellite Station Equipment  *these capital requests will be evaluated through the Master Fire Plan Process			49,100											The capital cost for the satellite station equipment includes radios, computers, furniture, bunker gear racks, diesel exhaust extractor, and protective equipment for 4 firefighters. This equipment's recoverability will be determined through the development charges study commencing in 2014.
<b>Total Capital Expenditures</b>	<b>45,000</b>	<b>65,996</b>	<b>1,012,100</b>	<b>715,000</b>	<b>15,000</b>	<b>0</b>	<b>44,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,196</b>	<b>0</b>	

Fire Department  
2014 Capital Budget and Forecast

Contributions to Working Reserves and Reserve Funds	Capital Cfw-2013	2014	2015	2016	2017	2018	2014 Projects							Comments
							Tax Levy	Gas Tax Reserve Fund	Aggregate Levy	In Lieu of Parkland	Working Reserves	DC Reserve Fund	Other (grants)	
Vehicle Replacement Working Reserve		125,000	125,000	100,000	100,000	100,000	125,000							Reserving into the Fire Vehicle Replacement Reserve:  715,000 Aerial Truck in 2016 - 25 year replacement plan  60,000 Pickup Truck in 2015 - 10 year replacement life (this replacement lifecycle is higher than Roads and Building because the frequency of the use of this vehicle will be less than that of the Roads and Building departments).
Equipment Replacement Working Reserve		20,000	20,000	20,000	20,000	20,000	20,000							Reserving into the Fire Equipment Replacement Reserve.
Fire Reserve Fund														Monies received as development charges as set out under Subsection 16(1) of the Development Charges Act.
<b>Total Contributions</b>		<b>145,000</b>	<b>145,000</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>	<b>145,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>2009 Development Charges Study*</b>	<b>Capital Cfw-2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	*this section of the capital budget includes items on the 2009 development charges study that have not been undertaken by the Township. This is here for informational purposes only and for the purpose of linking the development charges study to the Capital budget.							
Full Time Day Crew (4)		44,000					2012 timing per the 2009 Development Charges Study and is fully recoverable through development charges. Staff will not be recommending to include this line item in the 2014 Development Charges Study.							
<b>Total Capital Expenditures</b>	<b>0</b>	<b>44,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>								

Equipment Replacement Schedules - Roads and Fire (in 000's)

Description	Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Fire																				
Pump 32	1985	225																		
Aerial 33	1991					715														
Rescue 35	2000									360										
Pump 31	2005														490					
Tanker 38	2007																360			
Tanker 39	2010																			360
Roads																				
Tandem Dump	2013-301										250									
Tandem Dump	2012-302									250										
Plow truck-303 single axle	2006-303			225									225							
Single Axle Dump	2011-304								250									250		
1.5 ton dump truck	2008-305							75												
Pickup truck - Superintendent	2011-04					35					35					35				
Pickup truck - staff	2012-05						35					35					35			
Backhoe	2008-06							100												
Grader	2000-502													350						
Grader	1999-501											350								
Building																				
Ford Escape	2010				20															
Pickup truck for CBO	2013							35												
Total		225	0	225	20	750	35	210	250	610	285	385	225	350	490	35	395	250	0	360