



## **REPORT FIN-2014-005**

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TO: Mayor and Members of Council

FROM: Mary Hasan, Director of Finance/Treasurer

SUBJECT: 2014 Operating Budget

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### **RECOMMENDATIONS**

That Report FIN-2014-005 regarding the 2014 Operating Budget, be received; and

That Council approve the revised proposed Operating Budget and Capital Budget meeting dates of: Wednesday, February 5, 2014 (no change); Wednesday, February 19, 2014 (Final Approval – deleted); Tuesday, March 4, 2014 at 9:00 am (added); and Wednesday March 19, 2014 (Final Approval – added); and

That the Township's website be updated to include the respective meeting dates.

### **DISCUSSION**

#### **Proposed Budget Approval Date**

The current Operating Budget and Capital Budget approval date is set for February 19, 2014. Staff recommends that the Operating Budget and Capital Budget be approved on a revised date of March 19, 2014, and that an additional combined Operating and Capital Budget meeting be held on March 4, 2014.

#### **Revised Operating Budget Format**

#### **Cost Centres**

The 2014 Operating Budget has the following cost centres:

- Corporate (new) – Included throughout the budget template in previous years
- Administration
- Elections (new) – included in Administration in previous years
- Finance (new) – included in Administration in previous years
- Building
- Source Protection Municipal Implementation Fund (new) – new grant program

- Planning (new) – included in Building in previous years
- By-law (new) – included in Building in previous years
- Roads
- Parkland (new) – included in Recreation in previous years
- Optimist Recreation Centre
- Recreation
- Fire
- Library (new) – included in Administration in previous years
- Badenoch (new) - included in Recreation in previous years
- Committees – Recreation Committee, Heritage Committee, Committee of Adjustment, and Planning Advisory Committee

## **Revenues**

The previous Operating Budget included revenues as miscellaneous revenue line items for each department. These revenues were classified in a separate section and not included with the department's expenditures to provide an overall snapshot of the department's revenues and expenses.

## **Recoveries Detail**

In the past it was the practice to include expenses and recoveries related to engineering, environmental, legal, and public notice expenses in one expense general ledger account.

The Township's User Fee By-law provides for the recovery of engineering, environmental, legal, and public notice expenses by invoicing the relevant party that the expenditures are incurred for.

Outlined below are some examples:

- Advertising expenses that are recovered include public notification costs associated with tax sales and notices of public meeting for various Planning applications.
- Engineering and environmental expenses that are recovered relate to monitoring reports obtained for the gravel pits, work performed by engineering and environmental firms for developers, and work conducted for site alteration applications and pool permit applications.
- Legal fees that are recovered include recoveries for Site Plan and Subdivision Agreements.

## Budget Format

The new budget includes a section for revenues and expenditures specific to that cost centre. See below for an excerpt from the Administration Operating Budget.

### Administration Operating Budget - 2014

#### REVENUES

##### User Fees

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0015-1110	Signature of Commissioner and FOI Requests				

##### Recoveries

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0015-1130	Engineering and Environmental Fees Recovered				
01-0015-1140	Legal Fees Recovered				
01-0015-1150	Recoveries from Staff Events				

#### EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0010-4000	FT Wages - Gen Gov't				
01-0010-4001	PT Wages - Gen Gov't				
01-0010-4002	OT Wages – Gen Gov't				

Separating out these cost centres and including revenues, recoveries, and expenditures on a departmental basis is beneficial for the following reasons:

- Increased accountability for staff responsible for the revenues and expenditures in their cost centre
- Greater alignment with the Township's User Fees By-law
- Increased specificity and detail for revenues and expenditures on a cost centre basis
- A more standard way of reflecting costs and revenues across the organization allowing more standardized reporting opportunities
- Increased transparency
- Is a Common Municipal practise

### **Transfers**

The previous Operating Budget format included the transfers between Capital Working Reserves and Capital Reserve Funds. For example, when money was taken out of a Capital Working Reserve or Capital Reserve Fund for a capital project, this was included with the Operating Budget.

Contributions from Reserves for Capital Projects have been excluded from the Proposed Operating Budget because capital expenditures funded from Working Reserves and Reserve Funds will be included in the Capital Budget and Forecast as applicable using the funding sources columns. A report will be prepared to Council during future Budget deliberations on the balances in each of the Working Reserves and Reserve Funds which outlines the impact on the reserves based on the Capital Budget presented.

It is important to keep these items separate from the Operating Budget as these are one-time costs and should be included as part of the Capital budgeting process.

### **Canada & Provincial Grants/Subsidies**

The previous Operating Budget format included the grants/subsidies obtained for Capital projects. These types of grants have been excluded from the Operating Budget and are instead, included as funding sources in the Capital Budget. Examples from the 2013 approved Capital Budget include the following:

- \$10,000 of grant funding was obtained from the County of Wellington for the accessible washrooms project at the Community Centre.
- \$180,000 was budgeted for the Aggregate Levy as an offset to the Operating Budget. As discussed in Reports FIN-2013-006 and FIN-2013-009, it is recommended that the Aggregate Levy be used to fund roads projects and to be

included as a discretionary reserve fund rather than included as a revenue line item that offsets the operations of the Township. It is recommended that this policy be phased into the Capital Budget process in future years.

- \$205,185 was obtained in Federal Gas Tax revenues. These funds are provided for capital projects and therefore should be included in Capital deliberations.

By excluding these Capital items from the Operating Budget, we are segregating Operating expenditures and revenues from Capital expenditures and revenues. This provides a better overall picture of the Operations of the Township. For Capital transactions, a report will be prepared during Capital Budget deliberations on the Capital Surplus/Deficit for closed projects as well as the balances in the Working Reserves and Reserve Funds.

### **2013 Surplus/Deficit**

The previous Operating Budget had a line item for the previous year's surplus/deficit to offset the current year's taxes. As discussed in Report FIN-2013-006, this practise is not recommended by staff of the Township. It is recommended that this line item be phased out and will be reviewed further during future budget deliberations.

### **Gravel Pit Appeals**

In 2013, the Township budgeted \$125,000 for gravel pit appeals. This budgeted amount was for gravel pit appeals above and beyond the amount paid out in 2013 related to the Dufferin Aggregates. In 2012, \$180,000 was offset from the 2012 Operating Budget and the Audited Financial Statements as an accrued liability related to this gravel pit appeal which was paid out in 2013.

It is recommended that the \$125,000 budgeted in 2013 be utilized for the purpose of paying future aggregate settlements as this is what it was originally budgeted for. This amount should be excluded from the calculation of the projected Operating Surplus.

### **Business Retention and Expansion Project**

The contracted amount to be paid out for the work completed on the Business Retention and Expansion Project is \$13,500.00. The Township paid out an amount of \$4,120 in 2013. The report provided by the consultant will be forthcoming in the Spring of 2014.

It is recommended that the remaining balance of \$9,380 budgeted in 2013 be utilized for the purpose of paying out the remaining costs as this is what it was originally budgeted for. This amount should be excluded from the calculation of the Operating Surplus.

## **Pay Equity Consultant Fees**

The budgeted amount to be paid out for the work completed on the Pay Equity Study is \$20,000. This work has commenced. It is recommended that this amount be utilized for the purpose of what it was originally budgeted for. This amount should be excluded from the calculation of the projected Operating Surplus.

## **Cenotaph Restoration Project:**

In the 2013 Operating Budget, the Township budgeted \$22,000 in expenses and 11,000 in revenues for the Cenotaph Restoration Project. Total engineering expenditures in 2013 related to this project amounted to \$2,231. Therefore, the total amount that should be excluded from the calculation of the projected Operating Surplus is \$8,770. Please note that the \$14,000 of additional funding approved in Report ADM-2013-004 will be included as part of the Capital Budget surplus deliberations.

## **Building Cost Centre**

### **Allocation of Indirect Costs**

The 2014 Operating Budget includes the allocation of indirect costs applicable to the Township as a whole at a rate of 30% to the Building Department. The allocation percentage to the Building department was determined to be 30% based on headcount.

An example of this is with Office Supplies and Equipment applicable to the Township as a whole.

2014 Total Budget – \$15,600 (to be allocated between Finance and Building)

Amount allocated to Finance – \$10,920 (70% of \$15,600)

Amount allocated to Building – \$4,680 (30% of 15,600)

Costs that are directly attributable to each department will be allocated to that respective department's Operating Budget.

### **Use of Building Surplus Reserve Fund**

It is proposed that a transfer be made from the Building Surplus Reserve Fund to offset any budgeted deficit in the Building Department's operations. The current balance of the Building Surplus Reserve Fund is \$498,372. After the 2012 year-end audit, \$344,000 was contributed to this Reserve Fund due to the surplus in this cost centre. The significant contribution in 2012 was due to there being significantly greater building permit revenues obtained in 2012 compared to the amounts budgeted.

## **Elections Cost Centre**

The elections cost centre includes a Working Reserve. We recommend contributing to this account commencing the 2015 Budget in order to ensure appropriate planning has taken place for the costs associated with an Election year. By contributing to this reserve, it will allow for greater stabilization of the tax levy for the next election.

## **Base Budget Increases**

A new form has been created for base budget increases. Examples of what this form should be used for include additional staffing needs and special project needs (ie. through professional consultants). This will be provided to Council during budget deliberations in order to project the expenses, revenues and provide appropriate rationale for investing in these added expenditures. Please see Appendix A for a copy of this template.

## **Future Funding Trends**

### **Ontario Municipal Partnership Fund (OMPF)**

Based on communications from the Association of Municipalities of Ontario (AMO), the total OMPF envelope will continue to decrease in forthcoming years. A further \$25 million cut will occur in 2014 dropping total allocations to \$550 million. The Fund was \$575 million in 2013 and \$598 million in 2012. If the government continues with its fiscal plan for the OMPF, continued cuts should be expected in 2015 to reach \$500 million by 2016.

While all recipient municipalities will continue to receive some funding, there will be negative impacts for most communities. Individual municipal reductions for the coming year will be primarily determined as a percentage of 2013 allocations and scaled based on the relative fiscal health of each municipality.

The four grant components for 2014 will likely be the core funding elements for future years. Discontinued grant components include policing and offsets for provincial farmland and managed forest property taxation policies.

Which grant components will be cut in 2015 and 2016 has yet to be determined. For context, below are historical OMPF allocations to the sector.

<b>Historical OMPF Allocation by Grant (in millions of \$)</b>						
Component	2010	2011	2012	2013	2014	2015
Social Services Grant	84	25	25	0	<b>0</b>	<b>0</b>
Policing Grant	82	92	94	0	<b>0</b>	<b>0</b>
Farmland and Managed Forests Grant	47	47	46	0	<b>0</b>	<b>0</b>
Assessment Equalization Grant	150	147	147	0	<b>149</b>	<b>?</b>
Northern Communities Grant	84	85	86	0	<b>79</b>	<b>?</b>
Rural Communities Grant	158	159	162	0	<b>138</b>	<b>?</b>
Northern and Rural Fiscal Circumstances Grant	0	0	0	0	<b>50</b>	<b>?</b>
Transitional and Stabilization Grants (incl. Northern & Rural Social Program)	45	42	38	0	<b>134</b>	<b>?</b>
<b>TOTAL OMPF</b>	<b>650</b>	<b>597</b>	<b>598</b>	<b>575</b>	<b>550</b>	<b>525</b>

The Township's allocation for 2014 is \$402,700 of which \$397,400 is from the Rural Communities Grant and \$5,300 is from the Northern and Rural Fiscal Circumstances Grant. The Township's 2013 allocation was \$404,000. This represents a minimal decrease.

### **Financial Implications**

The financial implications are discussed throughout this report.

### **Applicable Legislation and Requirements**

Municipal Act, 2001

### **Attachments**

Sample Base Budget Increase Form

Corporate Operating Budget

Administration Operating Budget

Elections Operating Budget

Finance Operating Budget

**TOWNSHIP OF PUSLINCH  
2014 OPERATING BUDGET**

**2014 REQUESTED BASE BUDGET INCREASES**

Department  Priority

**1 - Purpose of Expenditure**

**2 - Need**

**3 - Benefit of the Investment**

**4 - Risk Assessment**

**5 - Financial Impact**

One-time request for 2014 Budget only?

**Revenues Earned/Reserves Utilized**

	Revenues	Reserves	Beginning Balance in Reserves	Ending Balance in Reserves
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Total Revenues/Reserves</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Expenses Incurred**

<input type="text"/>	<input type="text"/>
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**Total Expenses** **\$0**

**Net Expense/(Revenue)** **\$0**

Furniture/Fixtures Required for new staff?	<input type="text"/>
Computer Required for new staff?	<input type="text"/>
Fleet Vehicle Required for new staff?	<input type="text"/>

## Corporate Operating Budget - 2014

### REVENUES

#### User Fees

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0017-7710	Sale of Flags	50.00	22.12	-	\$44.25 (net of HST) per Township flag \$22.12 (net of HST) per Canadian flag
	<b>SUB TOTAL</b>	<b>50.00</b>	<b>22.12</b>	<b>0.00</b>	
01-0017-7770	Other Revenues	500.00	679.23	700.00	1.) sale of snacks (pop, chips, chocolate bars, etc.) 2.) Photocopy charges - \$0.25 net of HST/page 3.) Sale of flags - \$44.25 net of HST per Township flag and \$22.12 net of HST per Canadian flag
	<b>SUB TOTAL</b>	<b>500.00</b>	<b>679.23</b>	<b>700.00</b>	

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

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0017-2310	Mun Tax Assistance	16,034.09	15,987.20	16,137.99	12 ministry properties
01-0017-2320	Host Kilmer (Service Ontario)	5,035.00	5,172.22	16,045.04	Increase due to higher assessment value on 2 new properties One 357 outstanding that will be processed in 2014 summing to \$3,154.90.
01-0017-2330	Ontario Hydro	12,147.19	12,147.19	12,147.19	calculated by the acre
01-0017-2600	City of Guelph	20,156.77	20,357.94	23,307.32	
01-0017-2700	University of Guelph	1,055.94	1,084.71	1,190.19	
01-0017-2800	CN Railway	1,135.26	1,135.27	1,135.27	calculated by the acre
01-0017-2900	CP Railway	7,853.91	7,853.91	7,853.91	calculated by the acre
01-0017-2500	Puslinch Landfill	3,445.82	3,480.22	3,480.22	
01-0017-2340	Greater Toronto Transit	6,452.00	6,627.77	6,812.00	this amount has not yet been paid - will be paid in 2014.
01-0017-2360	Ministry of Public Works and Governmental Services	-	-	4,578.12	2012, 2013, and 2014 PILs assessments
	<b>SUB TOTAL</b>	<b>73,315.98</b>	<b>73,846.43</b>	<b>92,687.25</b>	
	<b>TOTAL</b>	<b>73,865.98</b>	<b>74,547.78</b>	<b>93,387.25</b>	

## Corporate Operating Budget - 2014

### REVENUES CONT'D

#### Provincial Grants/Subsidies

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

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

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

**Corporate Operating Budget - 2014**

**REVENUES CONT'D**

**Supplemental Taxation Billings and Taxation Write-offs**

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0014-1220	Supplemental Billings	-	-	63,500.00	MPAC has advised us that we should not expect as much supplementary taxes in the next few years as MPAC has been catching up on assessments, therefore we have budgeted more conservatively in 2014 to account for this.  This was included in account number 01-0010-4501 - Taxes Written Off in previous years. 2013 - \$90,848 2012 - \$63,511 2011 - \$138,413
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>63,500.00</b>	

### Corporate Operating Budget - 2014

**Interest Income**

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0017-7672	Interest on General	46,000.00	71,844.45	49,615.00	2013 - \$71,844; 2012 - \$45,979; 2011 - \$31,022
01-0017-7675	Interest on Grading	1,000.00	1,237.87	1,128.00	2013 - \$1,238; 2012 - \$1,109; 2011 - \$1,038
01-0017-7676	Education/County Development Charges	100.00	256.45	171.00	2013 - \$256; 2012 - \$173; 2011 - \$84
<b>SUB TOTAL</b>		<b>47,100.00</b>	<b>73,338.77</b>	<b>50,914.00</b>	

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0013-8110	2013 Surplus/Deficit	567,230.00		-	Per Report FIN-2013-006, it is recommended that Council adopt a policy to allocate any budget surplus to the Township's Working Reserves for the purpose of meeting future liabilities.
<b>SUB TOTAL</b>		<b>567,230.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>TOTAL CORPORATE REVENUE</b>		<b>1,457,195.98</b>	<b>971,191.08</b>	<b>1,011,294.25</b>	

### Corporate Operating Budget - 2014

**EXPENDITURES**

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

## Administration Operating Budget - 2014

### REVENUES

#### User Fees

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

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

## Administration Operating Budget - 2014

### EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0010-4000	FT Wages - Gen Gov't	420,000.00	362,898.49	200,656.00	Based on contracts and/or 2013-029 Remuneration By-law
01-0010-4001	PT Wages - Gen Gov't	112,425.00	125,531.94	118,700.00	Based on 2013-029 Remuneration By-law
01-0010-4001	PT Wages - Cleaning	10,175.00	-	-	Included in PT Wages - Gen Gov't above - \$2,824/year
01-0010-4002	OT Wages - Gen Gov't	-	-	-	
01-0010-4100	FT Benefits - Gen Gov't	143,000.00	110,252.59	34,530.00	
01-0010-4101	PT Benefits - Gen Gov't	-	-	8,810.00	This was part of account number 01-0010-4100
01-0010-4102	Manulife Benefits - Gen Gov't	-	-	36,280.00	This was part of account number 01-0010-4100 2.6% increase from the previous year
01-0010-4103	WSIB	-	-	5,239.00	
01-0010-4200	Office Supplies & Equipment	21,000.00	20,463.51	1,000.00	Office wide expenses are in Finance department. Remaining is based on actuals directly attributable to this department. Operational software/hardware upgrades and support from IT consultants are budgeted in Finance based on actuals. Hardware purchases such as laptops etc. are capital items and incorporated in the Capital Budget. 2013 laptop purchases - \$6,885 2013 software upgrades/support - \$556
01-0010-4201	Hydro	3,500.00	3,782.58	-	allocated between Finance and Building
01-0010-4202	Heat	2,000.00	1,464.24	-	allocated between Finance and Building
<b>SUB TOTAL</b>		<b>712,100.00</b>	<b>624,393.35</b>	<b>405,215.00</b>	

## Administration Operating Budget - 2014

### EXPENDITURES

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

## Administration Operating Budget - 2014

### EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0010-4309	Professional Development	13,500.00	10,684.52	16,800.00	Based on 2013 actual for administration staff including Council Computer Software Training; Management Training; Mandatory Legislative Training Total 2014 Budget not directly attributable to Administration - \$4,000 Amount allocated to Administration - \$2,800 Amount allocated to Building - \$1,200
01-0010-4311	Membership and Subscription Fees	6,000.00	5,316.98	5,430.00	Association of Municipalities of Ontario Ontario Good Roads Association Wellington County Clerks & Treasurers Federation of Canadian Municipalities AMCTO Full Membership (2)
01-0010-4312	Employee Travel - Meals	2,000.00	440.57	600.00	Based on 2013 actual for administration staff including Council
01-0010-4313	Employee Travel - Accom/Parking	6,500.00	5,367.45	6,000.00	Based on 2013 actuals for administration staff
01-0010-4314	Employee Travel - Air Fare	-	373.75	-	
01-0010-4315	Insurance	33,000.00	40,910.36	51,030.00	Deductible increase from 5K to 25K - budgeted \$18,800/year for deductible. Premium - \$28,020 * 15% increase = \$32,223
01-0010-4316	Advertising	8,700.00	8,075.38	3,700.00	Notice of Board & Committee Vacancies - Trees for Puslinch Request for Proposal Notices Notice of Fall Fair Notice of Application for Appropriation to Expropriate
<b>SUB TOTAL</b>		<b>69,700.00</b>	<b>71,169.01</b>	<b>83,560.00</b>	

## Administration Operating Budget - 2014

### EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0010-4317	Water Monitoring	20,000.00	11,570.52	17,650.00	Water Quality Monitoring for Carroll Pond - budgeted at \$13,500 for 2014 per contract with Gamsby Gamsby Actuals Groundwater Monitoring - budgeted at \$4,150 for 2014
01-0010-4320	Contract Services	30,000.00	39,342.04	1,720.00	allocated between Finance and Building Amounts directly attributable to Administration: Taste Real Norm Gamble Council Orientation
01-0010-4322	Emergency Management	5,000.00	2,477.83	-	allocated between Finance and Building
01-0010-4323	Environmental Service - Garbage Bags	8,500.00	8,542.08	-	allocated between Finance and Building
01-0010-4500	Service Charges	5,200.00	5,100.78	-	allocated between Finance and Building
01-0010-4502	Other written off (non collectable inv's)	500.00	323.03	-	allocated in Finance
01-0010-4600	Grants	34,450.00	34,597.65	-	allocated in Finance
	<b>SUB TOTAL</b>	<b>103,650.00</b>	<b>101,953.93</b>	<b>19,370.00</b>	
	<b>TOTAL ADMINISTRATION EXPENDITURES</b>	<b>1,085,250.00</b>	<b>956,506.64</b>	<b>583,060.00</b>	

## Elections Operating Budget - 2014

### EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0120-4000	FT Wages - Elections	-	-	-	
01-0120-4001	PT Wages - Elections	-	-	3,500.00	11 DRO's @ \$160, 11 poll clerks @ 135. advanced DRO and poll clerk @ 540
01-0120-4002	OT Wages - Elections	-	-	-	
01-0120-4100	Benefits - Elections	-	-	-	
01-0120-4200	Office Supplies & Equipment	-	-	2,800.00	Printing of ballots - 1,800 (27 cents @ 5,800 electors) Supplies (1,000)
01-0120-4301	Postage	-	-	3,800.00	0.65 * 5800 electors
01-0120-4304	Professional Fees - Audit	-	-	-	Compliance Audit Committee Costs to be incurred in 2015 if required.
01-0120-4307	Nomination Fees	-	-	-	in and out
01-0120-4309	Professional Development	-	-	650.00	AMCTO Training Session
01-0120-4316	Advertising	-	-	6,000.00	Wellington Advertiser & Pioneer : Nominations, Candidate Information Session, Compliance Audit, Voters' List, List of Candidates, Election Day Information
01-0120-4320	Contract Services	-	-	7,350.00	Voterview (Voters' List Automation) Voter Cards Candidate Information Session
01-0013-3115	Contibution from Elections Working Reserve	-	-	-	
01-0013-3115	Contibution to Elections Working Reserve	-	-	-	To begin contributing in 2015 Budget.
		<b>0.00</b>	<b>0.00</b>	<b>24,100.00</b>	

## Finance Operating Budget - 2014

### REVENUES

#### User Fees

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0015-3120	Tax Certificates	6,500.00	5,880.00	6,000.00	\$60/certificate * 100 certificates budgeted for 2014 2013 - 98 issued 2012 - 119 issued 2011 - 89 issued
01-0015-1170	NSF Fees	\$5,000 was budgeted for Lottery Licences, FOI requests, Council Packages, NSF fees, Tender Fees and Invoice Administration Fees all in account number 01-0015- 3140.	Actual is included as part of Administration Operating Budget	1,000.00	\$40/NSF cheque * 25 based on previous years
01-0015-1180	Invoice Administration Fee			1,000.00	\$25/Invoice * 40 based on previous years
<b>SUB TOTAL</b>		<b>6,500.00</b>	<b>5,880.00</b>	<b>6,000.00</b>	

#### Other Sales

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0015-1160	Advertising Fees Recovered	-	-	500.00	recouped tax sale advertising charges
01-0017-7780	Garbage bags	9,000.00	9,083.00	9,100.00	2013 - 9,083 2012 - 9,007 2011 - 8,243
<b>SUB TOTAL</b>		<b>9,000.00</b>	<b>9,083.00</b>	<b>9,600.00</b>	
<b>TOTAL</b>		<b>15,500.00</b>	<b>14,963.00</b>	<b>15,600.00</b>	

## Finance Operating Budget - 2014

### REVENUES CONTINUED

#### Provincial Grants/Subsidies

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0015-5290	Ministry of Agriculture, Food and Rural Affairs - Asset Management Plan Funding	22,272.00	22,762.84	-	One time funding for development of Asset Management Plan
	<b>SUB TOTAL</b>	<b>22,272.00</b>	<b>22,762.84</b>	<b>0.00</b>	
	<b>TOTAL FINANCE REVENUE</b>	<b>37,772.00</b>	<b>37,725.84</b>	<b>15,600.00</b>	

## Finance Operating Budget - 2014

### EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0100-4000	FT Wages - Finance	-	-	216,446.00	Based on contracts and/or 2013-029 Remuneration By-law
01-0100-4001	PT Wages - Finance	-	-	0.00	
01-0100-4002	OT Wages - Finance	-	-	0.00	
01-0100-4100	FT Benefits - Finance	-	-	38,560.00	
01-0100-4101	PT Benefits - Finance	-	-	-	
01-0100-4102	Manulife Benefits - Finance	-	-	21,900.00	This was part of account number 01-0010-4100 2.6% increase from the previous year
01-0100-4103	WSIB Benefits	-	-	4,849.00	This was part of account number 01-0010-4315
01-0100-4180	Structural Audit	-	-	2,500.00	
01-0100-4199	Computer Software & Hardware Operational Upgrades/Support from IT Consultant	-	-	1,750.00	This was allocated in Administration Office Supplies in previous years. This includes invoices from HLB (computer systems and software) and RKD (website support) Total Budget - 2,500 Amount allocated to Finance - 1,750 Amount allocated to Building - 750
<b>SUB TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>286,005.00</b>	

## Finance Operating Budget - 2014

### EXPENDITURES CONTINUED

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0100-4200	Office Supplies	-	-	11,200.00	Expense is based on actuals directly attributable to this department and to the office as a whole (such as paper purchases, etc.) . 2013 Actual - Administration - 20,581 2014 Total Budget - 15,600 Amount allocated to Finance - 10,920 Amount allocated to Building - 4,680 Directly attributable to Finance - 280 Operational software/hardware upgrades and support from IT consultant are budgeted in Finance and Building based on actuals. Hardware purchases such as laptops etc. are capital items and incorporated in the Capital Budget.
01-0100-4201	Hydro	-	-	5,600.00	Assumed a 4% rate increase based on Maclean's article "Ontario electricity rates to keep rising as long-term energy plan released". 2013 Total Actual Admin - 3,783; 2013 Total Actual Building - 3,783; 2014 Total Budget - \$8,000 Amount allocated to Finance - \$5,600; Amount allocated to Building - \$2,400
01-0100-4202	Heat	-	-	1,510.00	Assumed a 3% rate increase based on Natural Gas Rate Updates - Ontario Energy Board. 2013 Total Actual Admin - 1,465, Building - 1,446, Fire - 1,465 2014 Total Budget - 4,525 Amount allocated to Finance - 1,510 Amount allocated to Building - 1,510 Amount allocated to Fire - 1,510
01-0100-4215	Cleaning, Maintenance, Building Supplies	-	-	6,150.00	One-time non-recurring cost related to insulation in Finance wall This was allocated in Administration in previous years. 2013 Total Actual Admin - 3,980, Building - 723 2014 Total Budget - 4,500 Amount allocated to Finance - 3,150 Amount allocated to Building - 1,350
<b>SUB TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>24,460.00</b>	

## Finance Operating Budget - 2014

### EXPENDITURES CONTINUED

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0100-4216	Kitchen Supplies and Equipment	-	-	2,380.00	This was allocated in Administration in previous years. 2014 Non-Recurring Purchases - Fridge 2013 Total Actual - Administration - 2,359 2014 Total Budget - 3,400 Amount allocated to Finance - 2,380 Amount allocated to Building - 1,020
01-0100-4222	Outdoor Maintenance of Building	-	-	1,820.00	This was allocated in Administration in previous years. 2013 Actual - 1,250 Total Budget - 2,600 (includes window cleaning, work done on outside structures of the building, and grounds maintenance such as grass cutting). Amount allocated to Finance - 1820 Amount allocated to Building - 780
01-0100-4301	Postage	-	-	6,650.00	This was allocated in Administration in previous years. Admin - 2013 Actual - \$7,098 Building - 2013 Actual - \$2,058 Fire - 2013 Actual - \$50 Total - 9,206 Total Budget - 9,500 Amount allocated to Finance - 6,650 Amount allocated to Building - 2,850
01-0100-4304	Professional Fees - Audit	-	-	17,850.00	This was allocated in Administration in previous years. Admin - 2013 Actual - \$25,032.96 Total Budget - \$25,500 Amount allocated to Finance - \$17,850 Amount allocated to Building - \$7,650
01-0100-4308	Mileage	-	-	700.00	Based on 2013 actual for Finance staff
	<b>SUB TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>29,400.00</b>	

## Finance Operating Budget - 2014

### EXPENDITURES CONTINUED

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0100-4302	Communication (phone, fax, intern)	-	-	8,415.00	Office wide expenditures allocated between Finance and Building (including phone, fax, internet services). The increase in this expense relates to the syncing of the cell phones to the server. 2013 Total Actual Admin - 7,680; Building - 1,325 Total 2014 Budget - 10,903 Amount allocated to Finance - \$7,640 Amount allocated to Building - \$3,280 Total Directly attributable to Finance - \$775
01-0100-4309	Professional Development	-	-	3,600.00	MFOA 4 Day Conference Taxation Training and Deputy Treasurer Training
01-0100-4311	Membership and Subscription Fees	-	-	1,870.00	MFOA 2014 Membership CPA, CA membership dues Municipal Employer Pension Center of Ontario Ontario Municipal Tax and Revenue Association LAS annual subscription for EPT database
01-0100-4312	Employee Travel - Meals	-	-	200.00	Based on 2013 actual for Finance staff
01-0100-4313	Employee Travel - Accomodations	-	-	700.00	Based on 2013 actual for Finance staff
01-0100-4316	Advertising	-	-	4,300.00	Tax Sale Notifications on Newspaper Tax Installment Due Dates - Interim Tax Installment Reminder - Final User Fees Public Meeting Development Charges Public Meeting Budget Advertisement Grant Process Request for Proposal Notices 2013 Yearend Financial Statements/MPMP Report
<b>SUB TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>19,085.00</b>	

## Finance Operating Budget - 2014

### EXPENDITURES CONTINUED

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0100-4320	Contract Services	-	-	50,190.00	This was allocated in Administration in previous years - 2014 Admin Actual - \$39,544; Building Actual - \$4,355 Includes Access, TOMRUMs, Keystone Security Alarm System, RKD Website Database Hosting, EasyPay, HLB, Sentex Communications (internet service provider), Guelph Business Machines (photocopier service provider), Pitney Bowes (postage), Schooley Mitchell (telecommunications), Keystone Computer Resources, CIT Financial (photocopier rental), debit machine rental charges, and professional consultant fees
01-0010-4322	Emergency Management	-	-	1,820.00	Emergency phone lines in Council Chambers - 2014 Actual - \$2,478 Assumed a 2% increase 2014 Budget - 2,600 Amount allocated to Finance - \$1,820 Amount allocated to Building - \$780
01-0100-4323	Environmental Service - Garbage Bags	-	-	9,000.00	based on 2013 actuals
01-0100-4500	Bank Service Charges	-	-	3,640.00	This was allocated in Administration in previous years. Total Budget - 5,200 Amount allocated to Finance - 3,640 Amount allocated to Building -1,560
01-0100-4502	Other written off (non collectible inv's)	-	-	6,500.00	Uncollectible invoices from previous years.
01-0100-4503	Debt Interest Repayment	-	-	24,219.00	This was budgeted in Roads - Contract Services Account in previous years. Obtained this amount from the Carroll Pond debt continuity schedule.
01-0012-1200	Principle Repayment	-	-	101,000.00	This was budgeted in Roads - Contract Services Account in previous years. Obtained this amount from the Carroll Pond debt continuity schedule.
01-0100-4504	False Alarm Fees from County	-	-	885.00	Included in account number 01-0020-4215 in previous years. 2013 invoiced amounts - \$885 - These are County invoices for false alarm calls and are added to tax roll.
<b>SUB TOTAL</b>		-	-	<b>197,254.00</b>	

## Finance Operating Budget - 2014

### EXPENDITURES CONTINUED

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0100-4600	Grants	-	-	34,250.00	Sunrise - \$2,500 Wellington County Plowmans - \$100 Kiwanis Music Festival - \$200 Aberfoyle Agricultural Society - \$750 Wellington Farm & Safety - \$125 Wellington Festival & Events - \$2,500 Friends of Mill Creek - Grand River - \$1,250 Community Oriented Policing Centre - \$500 Puslinch Lake Conservation - \$25,000 In Memory - \$250 Puslinch Kodiak's - \$1,000 Puslinch Red Cross - \$75
	<b>SUB TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>34,250.00</b>	
	<b>TOTAL FINANCE EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>590,454.00</b>	