



REPORT FIN-2014-007

TO: Mayor and Members of Council
FROM: Mary Hasan, Director of Finance/Treasurer
SUBJECT: Proposed 2014 Capital Program

RECOMMENDATIONS

That Report FIN-2014-007 regarding the Proposed 2014 Capital Program be received.

PURPOSE

The purpose of this Report is to provide Council with the Proposed 2014 Capital Program including changes from the previous Capital Budget presented to Council on the December 3, 2013 meeting.

The 2013 (actual) and 2014 (estimated) Balances in Working Reserves and Reserve Funds are discussed in Report FIN-2014-009. The 2013 Completed Capital Projects are discussed in Report FIN-2014-010.

DISCUSSION

Changes from December 3, 2013 meeting

There have been some changes in the Proposed 2014 Capital Budget from the December 3, 2013 meeting which are summarized below.

Administration Department

- Office renovation/expansion was previously budgeted in 2015. After further consideration by Township staff, this project is now budgeted in 2016.
- The Facility Security project in the amount of \$11,300 was previously partially funded through taxation levy for \$8,300. This version of the Capital Budget has been changed to include the following funding sources for the 2014 projected cost of \$11,300.
 - \$3,390 (30% of project cost) funded from the Building Surplus Reserve Fund.

- \$7,910 funded from the Administration Office Repairs and Restoration Working Reserve.
- The Information Technology Software Upgrade project including the redesign of the Website has been changed to include the following funding sources for the 2014 project.
 - \$21,980 funded through taxation levy
 - \$20,670 (30% of project cost) funded through Building Surplus Reserve Fund
 - \$26,250 funded through grants (Rural Economic Development and County Accessibility Grant).
- The implementation of the Business Retention & Expansion Project has been included in this version of the Capital Budget at a capital cost of \$25,000 with \$2,500 funded through taxation levy, \$12,500 funded through the Rural Economic Development program, and \$10,000 funded through the County of Wellington.
- Computer equipment purchases of \$5,000 budgeted in 2014 for the new Council as required were previously funded through the Corporate Information Technology Hardware Working Reserve but are now funded through taxation levy.

Finance Department

- The Development Charges Background Study has increased slightly to \$16,000 given the quote received by the successful proponent.
- The budgeted amount of \$10,000 for the Conservation Energy & Demand Management Plan due July 2014 has been removed as appropriate training has been obtained by Township staff to undertake this project and develop the plan.

Building Department

- No changes noted from previous version

Roads Department

- The Traffic Calming – Streetscaping Morriston project has a capital carry-forward amount that differs slightly from the previous version based on actual costs incurred in 2013 for the design of this project. A cost of \$37,500 is included in 2014 and funded with taxation levy and \$37,500 budgeted for the 2015 Capital

Forecast. The total cost of \$75,000 is for the construction of this project based on discussions with MacKinnon & Associates. There are also additional maintenance costs that would affect the operating budget and will need to be considered in 2015 prior to approving this project.

- The Cook's Bridge project was budgeted at \$15,000 in the previous version of the Capital Budget. This project's projected cost has increased to \$36,452 with \$10,000 funded from taxation levy and \$26,452 funded through the Gas Tax Reserve Fund.
- The capital carry-forward amount for 256 Brock Road has changed minimally from the previous version due to actual expenditures incurred in 2013. The actual 2014 construction project will be funded through the Roads Replacement and Restoration of Aging Infrastructure Working Reserve rather than the Gas Tax Reserve Fund as shown in the previous Capital Budget version.
- Leslie Rd #6 to Victoria was previously funded from the Roads Replacement and Restoration of Aging Infrastructure Working Reserve but now will be funded through the Gas Tax Reserve Fund.
- Leslie Road 2014 was previously funded from the Gas Tax Reserve Fund and Aggregate Levy but will now be funded through the Roads Replacement and Restoration of Aging Infrastructure Working Reserve.
- French's Bridge engineering capital carry-forward is minimally different from the amount noted in the previous Capital Budget appendices due to actual costs incurred in 2013. In the previous version of the Capital Budget this project was to be funded from the Small, Rural and Northern Municipal Infrastructure Fund. The Township was denied funding for this grant. Therefore, this project will be funded through the Gas Tax Reserve Fund and the Development Charges Reserve Fund as it is DC eligible per the 2009 Development Charges Study.
- The plow truck was previously funded through taxation levy (\$175K) and the Roads Equipment Replacement Working Reserve (\$50K). This has changed to taxation levy funding of \$145K and Roads Equipment Replacement Working Reserve funding of \$80K respectively.
- Gore Road – 2017, Gore Road – 2018, and Gilmour Road - 2009 engineering costs budgeted for 2014 of \$10,000, \$10,000 and \$15,000 respectively were

previously funded through the Aggregate Levy but now funded through taxation levy.

- A Brush Chipper costing approximately \$20,000 has been added as a 2014 Capital Project funded through the Development Charges Reserve Fund.

Parkland Department

- The Cenotaph Restoration Project previously had a capital carry-forward of \$23,069 which included the amounts from the 2013 Operating Budget. The Capital Carry-forward of \$14,000 in the most recent version of the Capital Budget is the amount that should be carried forward in the Capital Budget. The remaining amount is carried forward in the Operating Budget as this is where it was originally budgeted for.
- The Parkland Trail was previously budgeted in 2014 but is now budgeted in 2015 and will be evaluated through the Master Recreation Plan process.
- The Half Tonne Pickup in the previous version of the Capital Budget has been deleted as this vehicle is now included in the operating budget as a lease in 2014.
- The Splash Pad budgeted in the previous version of the Capital Budget has been deleted in this version of the Capital Budget.

ORC Department

- A Roof Structure to be placed over the outside Refrigeration Condenser Unit has been added as a 2014 Capital Project for a projected cost of \$5,000 funded from Taxation Levy.
- Replacement of the Refrigeration Unit has been added as a 2014 Capital Project for a projected cost of \$69,000 funded from the Cash in Lieu of Parkland Reserve Fund and the Recreation Working Reserve as per Council Resolution Number 2014-010.

Recreation Department

- The previous version of the Capital Budget included a Structural Audit as a Capital Budget item for 2014 for a cost of \$5,000. This has been budgeted in the Operating Budget for the Municipal Office including the Roads and Fire areas, Puslinch Community Centre, and the Badenoch Community Centre.

- The Recreation Master Plan was previously budgeted at \$50,000 completely funded through the Taxation Levy. Based on discussions with Watson & Associates, 75% of the costs can be recoverable through the Studies Development Charge.
 - Taxation Levy funded – \$12,500
 - Studies Development Charge Reserve Fund Funded - \$37,500
- Hall Lighting was previously funded through the Cash in Lieu of Parkland Reserve Fund, however, the \$5,000 budgeted in 2014 is now funded through grants (\$2,500) and taxation levy (\$2,500). There is a potential for incentives through the LAS/Hydro One Programs. Also, we have applied for funding through the TD Bank Environmental Funding Program.

Fire Department

- The previous version of the Capital Budget did not include the 2013 Capital Carry-forward amount for the SCBA Compressor & Cascade Cylinders project for \$29,491. This amount is included based on the actual expenditures incurred in 2013 for this project.
- The Aerial Truck and Pickup Truck will be evaluated through the Master Fire Plan Process to determine the most efficient and cost effective method to utilize Township Fire Fleet. The Pickup Truck was originally budgeted at \$60,000 in the previous version of the Capital Budget. This cost has decreased to \$30,000 based on further review conducted by Township staff.
- Radio Communication Interfacing was previously funded as \$24,800 from the taxation levy. The current version of the Capital Budget includes \$19,800 funded through Taxation Levy and \$5,000 through the Fire Equipment Replacement Working Reserve.
- The Satellite Station Building and Satellite Station Equipment will be evaluated through the Master Fire Plan Process. These projects were originally budgeted in 2015 but have now changed to being budgeted in 2016.

Changes in Contributions to Working Reserves

- Administration Office Repairs/Restoration previously had a contribution of \$50,000 in 2014. This has been changed to contributions of \$10,000 and \$50,000 in 2014 and 2015 respectively.

- All other Working Reserve contributions have decreased by 35% of what was originally presented at the December 3, 2013 meeting.

Questions Raised by Council at the December 3, 2013 Meeting

- When is the deadline for Washroom Accessibility?
 - 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 Built 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.
- What are the costs of contracting lawn care out to a contractor versus performing lawn care services for Township property in-house?
 - Proposed contracting costs for lawn care only (ie. no landscaping, etc.) is approximately \$55,250 per year
 - 2013 In-house and contracted lawn care cost for lawn care and ball diamond maintenance was approximately \$29,342
 - Please note that an analysis has not yet been completed with respect to the cost of acquisition and maintenance of newly purchased equipment. This will be done in preparation for the 2015 Capital Budget.
- What portion of the costs for the parking lot & associated enhancements (curbing, entrance, lighting) project budgeted for 2018 can we recoup through the Cost Sharing Agreement with the County of Wellington?

- 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.
- How much will the Whistle Stop Cooperative Preschool contribute to the Cabinets in the Alf Hales room project?
 - In January 2012, Whistle Stop Cooperative Preschool indicated that they would contribute \$2,000 towards the costs of the new cabinets in the Alf Hales room.
 - A determination with respect to the proceedings of the Alf Hales Room will be provided after the Township receives the results of the Structural Audit to be completed in 2014.

The tax levied capital program has changed based on the following from the 2010 Approved Capital Budget to the 2013 Approved Capital Budget.

	2010	2011	2012	2013
Administration	0	0	30,000	63,000
Fire	310,500	28,000	115,000	137,000
Building	30,000	0	30,000	38,600
Roads	1,087,024	787,800	1,052,400	1,159,000
ORC	1,920,733	315,000	313,600	60,000
Recreation	70,000	0	257,500	305,000
Total Capital Expenditures	\$3,418,257	\$1,130,800	\$1,798,500	1,762,600
Puslinch Optimist Club – MURF	358,165	18,820	0	0
Federal Share of MURF	716,328	105,000	104,500	0
Provincial Share of MURF	716,328	105,000	104,500	0
	2010	2011	2012	2013
Provincial Share of Storage Shed	84,000	0	0	0
Federal Share of Storage Shed	84,000	0	0	0
Previous Year Surplus	0	0	0	115,000
Total Grant Funding	\$1,958,821	\$228,820	\$209,000	\$115,000
Administration	0	0	0	63,000
Building	0	0	0	38,600
Fire	250,000	0	0	15,000
Roads	180,000	0	0	0
Recreation	70,000	0	62,500	0
Gas Tax Fund	0	\$95,611	95,611	441,185
Cash in Lieu of Parkland	0	0	0	175,000
Total Reserve Funding	\$500,000	\$95,611	\$158,111	\$732,785
Tax Levied Funding for Capital Program	\$959,436	\$806,369	\$1,431,389	\$914,815

2014 Proposed Capital Budget and 2013 Approved Capital Budget Funding Comparisons

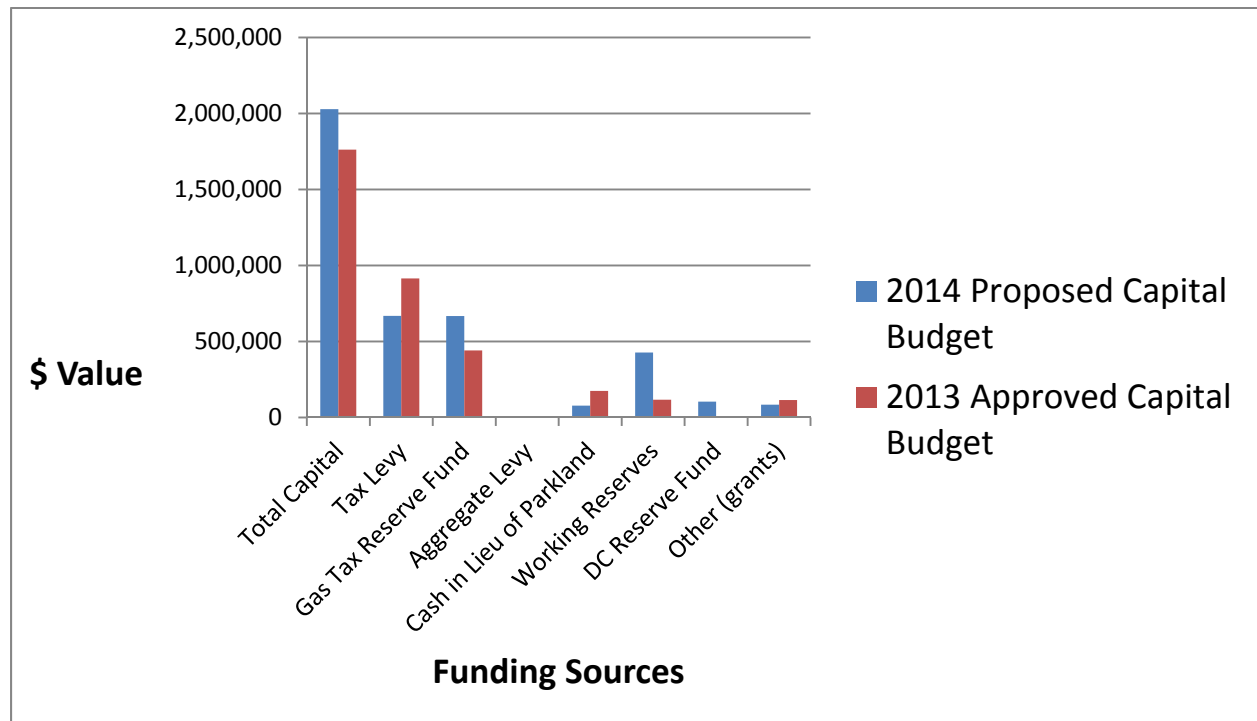
The total capital projects and contributions to reserves proposed in the 2014 budget amounts to \$2,023,598. The funding for this amount is in the chart below:

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 Expenditures	130,200	29,480	0	0	0	41,970	0	58,750
Administration – Contribution to Reserves	26,250	26,250	0	0	0	0	0	0
Building– Capital Expenditures	0	0	0	0	0	0	0	0
Finance – Capital Expenditures	16,000	4,960	0	0	0	0	11,040	0
Roads – Capital Expenditures	1,265,252	227,500	667,572	0	0	336,300	33,880	0
Roads – Contribution to Reserves	97,500	97,500	0	0	0	0	0	0
Parkland– Capital Expenditures	23,100	0	0	0	0	0	0	23,100
Parkland – Contribution to Reserves	71,500	71,500	0	0	0	0	0	0
Optimist Recreation Centre – Capital Expenditures	78,600	9,600	0	0	39,801	29,199	0	0
Optimist Recreation Centre - Contribution to Reserves	19,500	19,500	0	0	0	0	0	0
Recreation – Capital Expenditures	115,950	28,150	0	0	37,800	10,000	37,500	2,500
Recreation - Contribution to Reserves	19,500	19,500	0	0	0	0	0	0
Fire– Capital Expenditures	65,996	39,800	0	0	0	5,000	21,196	0
Fire– Contribution to Reserves	94,250	94,250	0	0	0	0	0	0
Total	2,023,598	667,990	667,572	0	77,601	422,469	103,616	84,350

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:

Department	Capital Budget Totals	Tax Levy	Gas Tax Reserve Fund	Aggregate Levy	Cash in Lieu of Parkland	Working Reserves	DC Reserve Fund	Other (grants)
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
Total	1,762,600	914,815	441,185	0	175,000	116,600	0	115,000

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.

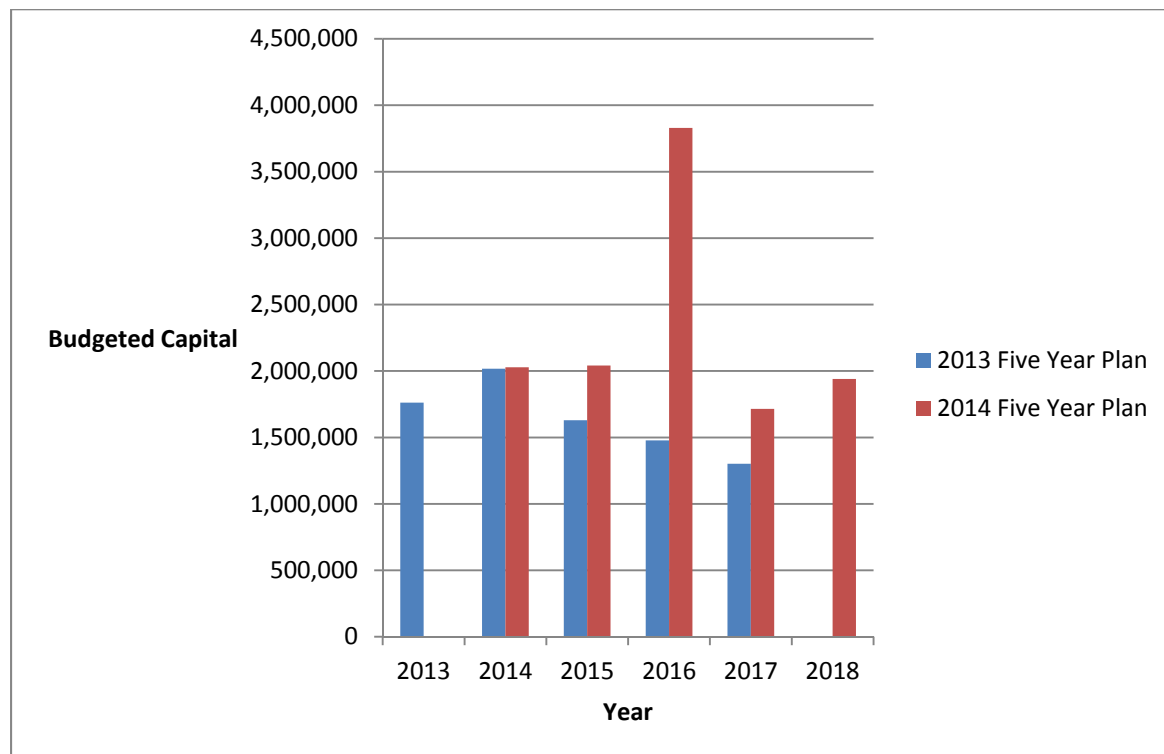


2014 and 2013 Five Year Capital Budget and Forecast Totals

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
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
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
Roads		1,362,752	1,369,900	1,369,600	1,160,400	1,155,700
Parkland		94,600	197,000	215,000	335,000	360,000
ORC		98,100	110,000	38,000	30,000	30,000
Recreation		135,450	80,000	30,000	30,000	195,000
Fire		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		265,998	13,302	1,787,800	-2,114,300	225,300
5 year total						11,556,298
yearly average						2,311,260

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

In future budget years, it is recommended that the full amount of the Aggregate Levy be transferred to the Aggregate Levy Reserve Fund as a source of funding for Roads projects.

Township staff recognize that there is a significant increase in capital expenditures projected in 2016 relating to the following:

- Office renovation/expansion project for the Municipal Office including the Fire and Public Works areas budgeted at \$365,000 subject to the results of the Facility Needs Assessment to be conducted in 2014.
- Purchase of Aerial Truck in the Fire Department amounting to \$715,000 subject to the results of the Master Fire Plan to be conducted in 2014.
- Purchase of the Satellite Station Building in the Fire Department amounting to \$903,000 subject to the results of the Master Fire Plan to be conducted in 2014.
- Purchase of the Satellite Station Equipment in the Fire Department amounting to \$49,100 subject to the results of the Master Fire Plan to be conducted in 2014.

This increase will be analyzed further through the Asset Management Plan process, Structural Audits to be conducted in 2014, the 2014 Development Charges Study,

Facility Needs Assessment to be conducted in 2014, and the Master Fire Plan process. We understand that an analysis needs to be conducted on appropriately allocating these capital expenditures over multiple time periods based on the priority of each item indicated. Also, appropriate planning will take place through the contribution to Working Reserves in order to avoid a significant taxation impact in a given year.

The Township's 2014 Proposed Capital Program is proposed to be approximately \$2,023,598. The 2013 Approved Capital Budget totalled \$1,762,600. Therefore, the 2014 proposed program is approximately \$260,998 greater than the 2013 approved program.

The amount of taxes levied for the 2014 Proposed Capital Program is approximately \$667,990. 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 \$246,825 less than the 2013 approved program.

The amount of contributions to Capital Working Reserves in the 2014 Proposed Capital Program funded through Taxation Levy is approximately \$328,500. The amount of contributions to Capital Working Reserves in the 2013 Capital Program funded through Taxation Levy was \$100,000. Therefore, the total contributions to Capital Working Reserves in the 2014 proposed program is approximately \$228,500 greater than the 2013 approved program.

Applicable Legislation and Requirements

Municipal Act, 2001

Attachments

Capital Budget Appendices

Administration Department
2014 Capital Budget and Forecast

Capital Purchases/Project	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)
Office renovation/expansion including accessibility				365,000										Estimate of Costing Only (amount to be confirmed through the completion of a Facility Needs Assessment) 320K for material and labour costs associated with office renovation/expansion including adhering to accessibility requirements; 45K for an expert to manage the project; Eligible for \$10K/year for the County Accessibility Grant. Note: The Washroom/Storage addition at the PCC amounted to \$323,848.
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 2016 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								11,300				Includes Roads, Fire department and Administrative areas. 30% funded from Building Surplus Reserve Fund and 70% funded from Administration Office Repairs and Restoration Working Reserve.

Administration 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)	
Information Technology Software Upgrade eg. Website Functionality, Keystone - Financial Report Integration; GIS Integration; Access Database - Building; Records Tracking, New Township Website	34,600	68,900					21,980					20,670		26,250	30% of project cost taken from Building Surplus Reserve Fund. 8.6K from Building Tracking Software budgeted in 2013 from the Building Surplus Reserve Fund. 26K from Administration Working Reserve budgeted in 2013. New Township website: Accessibility requirement deadline of June 2014. Approved for RED program grant and County Accessibility Grant
Business Retention & Expansion Plan - Implementation		25,000					2,500							22,500	As per the delegation by Genny Smith, GS Consulting (Council Resolution No. 2014-040) regarding Township of Puslinch 2014 BR+E Implementation Project. Application for RED program for \$12,500 of project cost, County of Wellington contribution of 10,000, with the remainder funded through taxation levy.
Computer Equipment Purchases - 2014		5,000					5,000								Equipment for new council as required.
Computer Equipment Purchases - 2018						20,000									Typical 4 year replacement cycle of laptops.
Total Capital Expenditures	34,600	130,200	15,000	365,000	0	20,000	29,480	0	0	0	0	41,970	0	58,750	

Administration 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)
Administration Office Repairs/Restoration		10,000	50,000				10,000							
Corporate Accessibility		6,500	10,000	10,000	10,000	10,000	6,500							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 on or before January 1, 2025.
Corporate IT Software		6,500	10,000	10,000	10,000	10,000	6,500							
Corporate IT Hardware		3,250	5,000	5,000	5,000	5,000	3,250							
Corporate Studies Reserve Fund														Monies received as development charges as set out under Subsection 16(1) of the Development Charges Act.
Total Contributions	0	26,250	75,000	25,000	25,000	25,000	26,250	0	0	0	0	0	0	

2009 Development Charges Study*	Capital Cfwd-2013	2014	2015	2016	2017	2018	*this section of the capital budget includes items on the 2009 development charges study that have not been undertaken by the Township. This is here for informational purposes only and for the purpose of linking the development charges study to the Capital budget.
Zoning By-law Review		109,857					2012 timing per the 2009 Development Charges Study with \$50,811 recoverable through development charges. Note: Township staff will consider the review of the Zoning By-law as part of the 10 year Capital Forecast.
Total Capital Expenditures	0	109,857	0	0	0	0	

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)
Building Tracking Software	8,600													
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.
Total Capital Expenditures	8,600	0	20,000	0	0	35,000	0	0	0	0	0	0	0	

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.

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		16,000					4,960					11,040		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 a portion of the cost through the Corporate Studies Development Charge Reserve Fund.
Total Capital Expenditures	0	16,000	0	0	0	0	4,960	0	0	0	0	11,040	0	

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)
Traffic Calming - Streetscaping Morriston	10,014	37,500	37,500				37,500							\$15k budgeted in 2013 Capital Budget for the design of this project. \$4,986 spent in 2013 for field pick up fees and design fees. Based on discussions with MacKinnon & Associates, the current estimated construction cost is roughly \$75,000. Maintenance 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.
Used Tractor		-												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)		-												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		36,452					10,000	26,452						Additional costs for Cooks Bridge. Not all costs are eligible for Gas Tax Funding.
256 Brock Road	48,760	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.

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)
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. This was included in the 2014 Capital Forecast for \$260.2K.
Leslie Rd-2014		111,000									111,000			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 based on OSIM reports received from Gamsby in 2013.

Roads Department
2014 Capital Budget and Forecast

Capital Purchases/Projects	Capital Cfwd-2013	2014 Projects						Tax Levy	Gas Tax Reserve Fund	Aggregate Levy	In Lieu of Parkland	Working Reserves	DC Reserve Fund	Other (grants)	Comments
		2014	2015	2016	2017	2018	2019								
French's bridge - 0007	29,849	135,000						121,120				13,880		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 Gas Tax Reserve. 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.	
Plow truck-303 single axle		225,000					145,000				80,000			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							
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)	Comments
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 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)		
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 is a 2008 truck with a 10 yr lifecycle.
Brush Chipper		20,000										20,000			Based on discussions with Watson & Associates, this is 100% development charge recoverable. The DC study is undergoing review commencing February 2014.
<p>For the three projects below: 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.</p>															
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.
Total Capital Expenditures	88,623	1,265,252	1,219,900	1,219,600	1,010,400	1,005,700	227,500	667,572	0	0	336,300	33,880	0		

Roads Department
2014 Capital Budget and Forecast

Contributions to Working Reserves & Reserve	Capital Cfwd-2013	2014					2014 Projects							Comments	
		2014	2015	2016	2017	2018	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		32,500	50,000	50,000	50,000	50,000	32,500								See report FIN-2013-006 regarding the definition, utilization and contribution to this working reserve.
Winter Maintenance Reserve Fund		50,000	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. We recommend that \$50,000 of the Corporation's Surplus be allocated to the Winter Maintenance Reserve Fund.	
Equipment Replacement Working Reserve		65,000	100,000	100,000	100,000	100,000	65,000								
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		203,528	203,528	203,528	203,528	203,528							203,528	We received \$205,185 in 2013. 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.	
Total Contributions	0	351,028	353,528	353,528	353,528	353,528	97,500	0	0	0	0	0	203,528		

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.
Total Capital Expenditures	7,229,928	1,350,000	0	0	0	

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	14,000	23,100											23,100	Funding of \$23,100- Veterans Affairs Canada. \$25,300 approved in 2013 per the 2013 Operating Budget (\$11K) and through Capital Projects that were awarded under budget - Report ADM-2013-004 (\$14K). \$2,231.04 spent in 2013 for engineering fees.
Parkland Trail Development *will be evaluated through the Master Recreation Plan			37,000											GWS estimate.
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. 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
Lighting & Poles at Puslinch Community Centre Ball Diamond *will be evaluated through the Master Recreation Plan					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. 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.
Playground equipment		The 2013 capital budget had indicated 20K, 10K, and 10K to be spent in 2014, 2015, 2016 respectively. Staff recommend that these be evaluated through the Master Recreation Plan Process.												
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.
Total Capital Expenditures	14,000	23,100	37,000	55,000	225,000	300,000	0	0	0	0	0	0	23,100	

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		65,000	150,000	150,000	100,000	50,000	65,000								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. The Township is undertaking a development charges study in 2014 to determine whether these projects are recoverable through development charges.
Parkland Equipment Replacement		6,500	10,000	10,000	10,000	10,000	6,500								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.								
Total Contributions	0	71,500	160,000	160,000	110,000	60,000	71,500	0	0	0	0	0	0	0	

2009 Development Charges Study*	Capital Cfwd-2013	2014	2015	2016	2017	2018	*this section of the capital budget includes items on the 2009 Development Charges Study that have not been undertaken by the Township. This is here for informational purposes only and for the purpose of linking the Development Charges Study to the capital budget.								
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 C fwd-2013						2014 Projects							Comments
		2014	2015	2016	2017	2018	Tax Levy	Gas Tax Reserve	Aggregate Levy	In Lieu of Parkland	Working Reserves	DC Reserve	Other (grants)	
Facility Security		4,600					4,600							
Roof Structure		5,000					5,000							To place a roof over the outside Refrigeration Condenser Unit.
Replacement of Refrigeration Unit		69,000								39,801	29,199			Contract Cost - Total Refrigeration Limited - \$64,312 Additional Incidental Costs Incurred - \$4,688 Currently a balance of \$29,199 in the ORC project Working Reserve for funds unspent from 2012 and 2013. Remainder to be funded from Cash in Lieu of Parkland Reserve Fund as per Council Resolution Number 2014-010.
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 of the rink.
Total Capital Expenditures	0	78,600	80,000	8,000	0	0	9,600	0	0	39,801	29,199	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		6,500	10,000	10,000	10,000	10,000	6,500							In the previous Capital Forecast there were amounts to be contributed to the Ice Resurfacers 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		13,000	20,000	20,000	20,000	20,000	13,000							
Total Contributions	0	19,500	30,000	30,000	30,000	30,000	19,500	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. In January 2012, Whistle Stop Cooperative Preschool indicated that they would contribute \$2,000 towards the costs of the new cabinets in the Alf Hales room.
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 the In Lieu of Parkland Reserve Fund of 30K and \$10K from the Facility Improvement Working Reserve.
Stove Replacement						25,000								Stove - \$15K; Fire Supression System/Hood - 10K 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.
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.

Recreation 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)	
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.
Recreation Master Plan		50,000					12,500					37,500		Based on discussions with Watson & Associates, 75% of this project cost can be recoverable through the Studies Development Charge.
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. This project is contingent on the results of the Structural Audit commencing in 2014.
Hall Lighting		5,000					2,500						2,500	Cost of \$200 per light * 25 lights Potential for incentives through LAS/Hydro One Programs. Applied for funding opportunity through TD Bank's Environmental Funding Program.
Facility Security		7,800								7,800				
Total Capital Expenditures	15,000	115,950	50,000	0	0	165,000	28,150	0	0	37,800	10,000	37,500	2,500	

Recreation Department
2014 Capital Budget and Forecast

Contribution to Working Reserves and Reserve Funds	Capital C fwd-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		6,500	10,000	10,000	10,000	10,000	6,500							
Facility Improvement Working Reserve		13,000	20,000	20,000	20,000	20,000	13,000							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	19,500	30,000	30,000	30,000	30,000	19,500	0	0	0	0	0	0	

Fire Department
2014 Capital Budget and Forecast

Capital Purchases/Projects	Capital Cfwd-2013	2014 Projects						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)	
SCBA Compressor & Cascade Cylinders	29,491													
Washroom	45,000													\$45K approved for a Washroom renovation in 2013. Staff decided to postpone this project after a Facility Needs Assessment is conducted for the Administration Office including the Fire Hall and Roads areas. Staff to utilize these funds for the proposed 2014 to 2016 Office Renovation/Expansion project. The approved 2013 funds of \$45,000 will be transferred to the Administration Office Repairs & Restoration Working Reserve - Report FIN-2014-009.
Aerial Truck *these capital requests will be evaluated through the Master Fire Plan Process to determine the most efficient and cost effective method to utilizing Township Fire fleet.				715,000										Aerial truck purchased in 1990 has a 25 yr. lifecycle. New truck will be bigger than the current truck, therefore, a portion of the replaced truck funded through development charges. Currently, the truck's ladder height is 50 ft but to increase to a minimum of 75 ft. The water tank is 400 gallons but to increase to 500 gallons. The crew cab will also be larger in size. The DC study will be reviewed in 2014. In 2012, funds have been placed in the Fire working reserve for the purchase of this truck in 2016.
Pickup Truck *these capital requests will be evaluated through the Master Fire Plan Process to determine the most efficient and cost effective method to utilizing Township Fire fleet.			30,000											New pick up truck with 10 yr lifecycle. Truck to be used for multiple purposes including command vehicle, fire prevention, education, training, emergency responses and fire prevention services. In the 2009 DC study, the amount for the pickup truck was shown as \$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 DC study.

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)
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					19,800				5,000			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. Fire Equipment Replacement Working Reserve to fund.
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 development charges in the 2009 study.
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.
Total Capital Expenditures	74,491	65,996	30,000	1,667,100	15,000	0	39,800	0	0	0	5,000	21,196	0	

Fire Department
2014 Capital Budget and Forecast

Contributions to Working Reserves and 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)
Vehicle Replacement Working Reserve		81,250	125,000	100,000	100,000	100,000	81,250							Reserving into the Fire Vehicle Replacement Reserve: 715,000 Aerial Truck in 2016 - 25 year replacement plan 30,000 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		13,000	20,000	20,000	20,000	20,000	13,000							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.
Total Contributions		94,250	145,000	120,000	120,000	120,000	94,250	0	0	0	0	0	0	
2009 Development Charges Study*	Capital Cfwd-2013	2014	2015	2016	2017	2018	*this section of the capital budget includes items on the 2009 development charges study that have not been undertaken by the Township. This is here for informational purposes only and for the purpose of linking the development charges study to the Capital budget.							
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.							
Total Capital Expenditures	0	44,000	0	0	0	0								

Badenoch Community 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 Fund	Aggregate Levy	In Lieu of Parkland	Working Reserves	DC Reserve Fund		Other (grants)
Drainage & Plumbing														Presented in the Operating Budget
Total Capital Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0	

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