



REPORT FIN-2014-008

TO: Mayor and Members of Council

FROM: Mary Hasan, Director of Finance/Treasurer

SUBJECT: 2014 Proposed Budget

RECOMMENDATIONS

That Report FIN-2014-008 regarding the 2014 Proposed Budget be received.

PURPOSE

The purpose of this Report is to provide Council with the following:

- Changes from the Operating Budget presented on February 5, 2014.
- A summary of the Grants requested
- A comparison of 2013 Actual Operating Expenditures incurred versus 2014 Budgeted Operating Expenditures.
- A recommendation for the utilization of the Township General Fund surplus of \$603,341.
- Base Budget Increases and their effect on the Taxation Levy.
- 2014 Pay Equity
- 2014 Cost of Living Estimates
- 2014 Proposed Operating and Capital Budget and its impact on the Taxation Levy.

DISCUSSION

Changes from Operating Budget Presented on February 5, 2014

Assessment Growth

Assessment growth was shown as a revenue line item in the Corporate Operating Budget (page 3 of the Operating Budget appendices). This has been eliminated in the current version of the Operating Budget. When determining the percentage taxation levy increase from 2013 to 2014, the increased assessment growth of \$245,322 is incorporated within this calculation.

On an ongoing basis in future budget deliberations, staff will provide the projected assessment growth through a report to Council.

2013 Surplus

There is a line item in the 2014 Operating Budget named 2013 Surplus (page 4 of the Operating Budget appendices). In the previous version of the Operating Budget there was no amount included within this line item. We recommend that the following 2014 non-recurring costs be funded from the 2013 Surplus:

- 2014 Election cost of \$24,650
 - It is also recommended that an Elections Working Reserve be developed in 2014 with \$5,000 to be contributed to this Working Reserve in 2014. This contribution should be funded from taxation levy as it is recommended that this be an ongoing contribution on a yearly basis. This will avoid future one-time tax increases related to the Election. Staff will assess this amount in 2015 to ensure it is in line with actual Election costs after this year's election.
- New signage on Township Roads of \$6,000; this is the final year in which these new signs will be installed on Township Roads. This project began in 2013 per a 2012 Council Resolution.
- 2013 Repairs to Olympia – the invoices were received in 2014 amounting to approximately \$5,000. As these relate to a 2013 expense, they should be taken from the 2013 Surplus.
- Wall insulation in Finance office's wall of \$3,000

Roads

The Waste Removal line item on the Roads Operating Budget has decreased from \$2,000 (February 5, 2014 version of Operating Budget – page 37 of Operating Budget Appendices) to \$1,000 (current version of Operating Budget) in order to be in line with actual expenditures in 2013.

The Shop Overhead line item on the Roads Operating Budget has decreased from \$21,500 (February 5, 2014 version of the Operating Budget – page 37 of Operating Budget Appendices) to \$13,000 (current version of Operating Budget) in order to be in line with actual expenditures in 2013.

The Contract Services line item on the Roads Operating Budget has decreased from \$45,381 (February 5, 2014 version of the Operating Budget – page 38 of Operating Budget Appendices) to \$40,381 (current version of Operating Budget) in order to be in line with actual expenditures in 2013.

Parkland

The Equipment Maintenance and Supplies line item on the Parkland Operating Budget has decreased from \$8,000 (February 5, 2014 version of the Operating Budget – page 40 of Operating Budget Appendices) to \$5,000 (current version of Operating Budget) based on further investigation performed by Township staff.

The Maintenance Grounds line item on the Parkland Operating Budget has decreased from \$34,800 (February 5, 2014 version of the Operating Budget – page 40 of Operating Budget Appendices) to \$15,000 (current version of Operating Budget) based on further investigation performed by Township staff.

Optimist Recreation Centre

The total ORC Revenue has increased from \$78,900 (February 5, 2014 version of the Operating Budget – page 41 of Operating Budget Appendices) to \$95,003 (current version of Operating Budget) based on further investigation performed by Township staff.

The Contract Services line has decreased from \$1,000 (February 5, 2014 version of the Operating Budget – page 43 of Operating Budget Appendices) to \$0 (current version of the Operating Budget) as these costs will be included as part of the Refrigeration Unit capital project.

The Equipment Maintenance and Supplies line has increased from \$13,000 (February 5, 2014 version of the Operating Budget – page 42 of Operating Budget Appendices) to \$18,000 (current version of the Operating Budget) due to the 2013 Repairs to the Olympia invoices which were received in 2014 amounting to \$5,000. This increase has been funded from the 2013 Surplus.

Puslinch Community Centre

The total Puslinch Community Centre Revenue has increased from \$70,581 (February 5, 2014 version of the Operating Budget – page 44 of Operating Budget Appendices) to \$72,888 (current version of Operating Budget) based on further investigation performed by Township staff.

The line item Outdoor Maintenance of Building has decreased from \$12,100 (February 5, 2014 version of the Operating Budget – page 48 of Operating Budget Appendices) to \$2,100 (current version of the Operating Budget) because an amount of \$10,000 was budgeted in here for the implementation of the structural audit recommendations. As this is a Base Budget Increase, this is included in Base Budget Increases discussed below and should be voted on separately.

Fire

The total Fire Revenue has decreased from \$62,400 (February 5, 2014 version of the Operating Budget – page 49 of the Operating Budget Appendices) to \$60,900 (current version of the Operating Budget) due to the anticipated timing of the implementation of fees for Open Burning Permits.

The line item Group Benefits has decreased from \$14,200 (February 5, 2014 version of the Operating Budget – page 50 of Operating Budget Appendices) to \$12,780 (current version of the Operating Budget) because an amount of \$1,420 was budgeted in here for the Great West Life Group Benefits and Jardine Lloyd Thompson 24 hour benefit coverage associated with the Auxiliary Firefighter Program. As this is a Base Budget Increase, this is included in Base Budget Increases discussed below and should be voted on separately.

The line item WSIB has decreased from \$8,110 (February 5, 2014 version of the Operating Budget – page 50 of Operating Budget Appendices) to \$7,350 (current version of the Operating Budget) because an amount of \$760 was budgeted in here for the WSIB benefits associated with the Auxiliary Firefighter Program. As this is a Base Budget Increase, this is included in Base Budget Increases discussed below and should be voted on separately.

The line item Professional Development has decreased from \$19,000 (February 5, 2014 version of the Operating Budget – page 53 of Operating Budget Appendices) to \$17,060 (current version of the Operating Budget) because an amount of \$1,940 was budgeted in here for the Professional Development training associated with the Auxiliary Firefighter Program. As this is a Base Budget Increase, this is included in Base Budget Increases discussed below and should be voted on separately.

The line item Clothing Safety Allowance has decreased from \$21,500 (February 5, 2014 version of the Operating Budget – page 55 of Operating Budget Appendices) to \$19,640 (current version of the Operating Budget) because an amount of \$1,860 was budgeted in here for the clothing requirements of the Auxiliary Firefighters. As this is a Base Budget Increase, this is included in Base Budget Increases discussed below and should be voted on separately.

Badenoch

The line item Building Maintenance Costs has decreased from \$5,200 (February 5, 2014 version of the Operating Budget – page 57 of Operating Budget Appendices) to \$500 (current version of the Operating Budget) because an amount of \$4,700 was budgeted in here for the plumbing and drainage costs at Badenoch. As this is a Base Budget Increase, this is included in Base Budget Increases discussed below and should

be voted on separately. Staff is not recommending funding this item from Surplus as it is anticipated through the Structural Audit process, that there will be ongoing costs associated with the maintenance of this facility.

The line item Exterior Maintenance Costs has been added as a budgetary item due to the soccer pitch damage costs of \$500.

Legal

The 2014 budgeted Legal costs have decreased from the Operating Budget presented on February 5, 2014 due to Township staff's recommendation of utilizing \$100,000 of the 2013 Surplus to create a Legal Contingency Working Reserve to account for major unrecoverable legal matters in the Administration, Planning, and By-law departments.

In the future, staff will analyze these reserves and recommend optimum reserve level balances and ongoing funding requirements. We recommend contributing \$5,000 additional monies from the taxation levy into the Legal Contingency Working Reserve in 2014 similar to our recommendation for the Elections Working Reserve.

Administration

In the previous version of the Operating Budget, \$50,000 was budgeted for Administration Legal (page 8 of Operating Budget appendices). This version has a decreased amount of \$10,000 budgeted.

Planning

In the previous version of the Operating Budget, \$31,000 was budgeted for Planning and Development Legal (page 29 of Operating Budget appendices). This version has a decreased amount of \$20,000 budgeted.

By-law

In the previous version of the Operating Budget, \$16,000 was budgeted for By-law Legal (page 33 of Operating Budget appendices). This version has a decreased amount of \$6,000 budgeted.

Insurance

The 2014 budgeted Insurance costs have decreased by \$25,800 from the Operating Budget presented on February 5, 2014 due to Township staff's recommendation of utilizing \$50,000 of the 2013 Surplus to create an Insurance Contingency Working Reserve to account for the unrecoverable portion of insurance claims in the Administration, Roads, and Fire departments.

In the future, staff will analyze these reserves and recommend optimum reserve level balances and ongoing funding requirements. We recommend contributing \$5,000 additional monies from the taxation levy into the Insurance Contingency Working Reserve in 2014 similar to our recommendation for the Elections Working Reserve and Legal Contingency Working Reserve.

Administration

In the previous version of the Operating Budget, \$56,030 was budgeted for Administration Insurance costs (page 9 of the Operating Budget appendices). This version has a decreased amount of \$32,230 budgeted.

Roads

In the previous version of the Operating Budget, \$90,300 was budgeted for Roads Insurance costs (page 38 of the Operating Budget appendices). This version has a decreased amount of \$89,300 budgeted.

Fire

In the previous version of the Operating Budget, \$14,338 was budgeted for Fire Insurance costs (page 54 of the Operating Budget appendices). This version has a decreased amount of \$13,338 budgeted.

Contract Services

Administration

We have added an amount of \$700 from the previous Operating Budget provided on the February 5, 2014 meeting date (page 10 of the Operating Budget appendices) for other disbursements related to the Business Retention and Expansion project that were not initially budgeted for (mileage, photocopying, etc.).

Finance & Building

We have added an amount of \$5,250 (Finance – page 18 of Operating Budget Appendices) and \$2,250 (Building – page 25 of Operating Budget Appendices) from the previous Operating Budget provided on the February 5, 2014 meeting date for professional consultant fees related to the IT Architecture upgrades for the Township which were not initially budgeted for.

Structural Audits

The structural audits in the Administration Office including the Roads and Fire areas, Badenoch Community Centre and Puslinch Community Centre were included in the

Operating Budget presented on February 5, 2014. As this is a Base Budget Increase, this is included in Base Budget Increases discussed below and should be voted on separately.

Grants

The previous version of the Operating Budget had an amount of \$34,450 budgeted for grants based on the 2013 budgeted figures (page 19 of Operating Budget appendices). This copy of the Operating Budget has an amount of \$64,700 budgeted for grants based on the grant requests received in 2014.

The Badenoch Grant is budgeted in the Badenoch Cost Centre (see page 57 of the Operating Budget appendices). This copy of the Operating Budget has an amount of \$3,500 budgeted for this grant based on the grant request received in 2014.

	2013 Budget	2014 Requests
Sunrise Therapeutic Riding & Learning Centre	\$2,500	\$5,000
Wellington County Plowmens Association	\$100	No response
Kiwanis Music Festival	\$200	\$200
Aberfoyle Agricultural Society	\$750	\$3,000
Puslinch Red Cross	\$75	Declined
County of Wellington Festivals and Events	\$2,700	Note A
Wellington County Farm and Home Safety Association	\$125	\$500
Friends of Mill Creek-Grand River	\$1,250	\$5,000
Community Oriented Policing Centre	\$500	\$750
Puslinch Lake Conservation	\$25,000	\$50,000
In Memory	\$250	\$250
Puslinch Kodiak's	\$1,000	No response
Subtotal of Grants budgeted in the Finance Cost Centre	\$34,450	\$64,700
Badenoch Community Centre (budgeted in Badenoch Cost Centre)	\$1,750	\$3,500
Total Grants	\$36,200	\$68,200

It is recommended that Council determine the amounts to be budgeted for grants in 2014.

2013 Actuals Compared to 2014 Budgeted

Refer to Schedule D which outlines on a departmental basis, the changes from **2013 Actual Expenditures to 2014 Budgeted Expenditures**. Per Schedule D, the difference is approximately \$355,911.

The driving factors for the increase in expenditures from 2013 actuals to 2014 budget relate to the following items:

- Annualization of approximately \$108K of full-time staff salaries and \$17K of part-time staff salaries
 - Director of Finance position commenced in July 2013
 - Zoning/By-law Officer began in April 2013 as a FTE position rather than a PTE
 - Recreation Administration Assistant began in July 2013 as a FTE position rather than a PTE position
 - ORC PT wages have increased due to evening and weekend coverage at the ORC
 - Fire PT wages have increased due to increased training and calls in 2014 compared to 2013.

- Annualization of approximately \$87K of benefits related to new FTE positions whereas OMERs and Manulife Benefits are paid out. Additional increases relate to rate increases as discussed below:
 - 2.6% increase in Manulife Benefit premiums
 - Increase in Canada Pension Plan (CPP) Maximum Contribution Rate from 2013 to 2014
 - Increase in Employment Insurance (EI) contribution rate of 1.20% to 1.40% from 2013 to 2014.

- Insurance increase of approximately \$24K due to an anticipated increase in premiums.

- Engineering/Environmental increase of approximately \$29K and Advertising increase of approximately \$16K.
 - Incorporated new Planning and By-law cost centres for engineering/environmental costs and advertising costs that are recoverable. These expenses are now separated from the recovery portion. The practise in the past was to include both the expense and recovery in one account.

- Professional Development increase of approximately \$19K

- 2014 Election costs of \$30K.

- 2014 Source Water protection expenses budgeted for \$15K.

2013 Surplus

The 2013 Surplus amounted to \$603,341 per the 2013 Draft Financial Statements prepared by RLB LLP Chartered Accountants and Business Advisors.

It is recommended that the 2013 Surplus be used to fund the following items which are not included in the Base Budget Increase forms as they have been approved by Council:

- 2014 budgeted Election expenditures amounting to \$24,650 be funded from the 2013 Surplus as this is an expenditure that occurs every four years. Contributions will be made to the Elections Working Reserve to budget for the next Election in order to prevent a significant tax increase in the Election year.
- 2014 budgeted new signage on Township Roads of \$6,000 be funded from the 2013 Surplus as this is a **non-recurring** expenditure.
- 2014 budgeted new wall insulation in Finance office wall of \$3,000 be funded from the 2013 Surplus as this is a **non-recurring** expenditure.
- 2013 repairs to the Olympia in the Optimist Recreation Centre for which invoices were received in late 2014 of \$5,000. As this relates to a 2013 expense, it should be funded from the 2013 Surplus.

It is recommended that the 2013 Surplus be used to fund the following additional recommended items:

- A Winter Maintenance Reserve Fund of \$50,000 be created to offset unusual/severe winter maintenance costs. Also, annual operating surpluses from the accounts below should be transferred into this fund when savings are recognized. The following two accounts were affected significantly in the Roads Department due to the poor winter weather in 2013.

1. Fuel – 01-0030-4203

Budget - \$76,300

Actual – \$93,223

Deficit – \$(16,923)

2. Sand/Salt – 01-0030-4214

Budget - \$183,000

Actual - \$220,344

Deficit - \$(37,344)

- \$160,000 be transferred from the General Bank Account (account number 01-0011-1310) to the Grading Bank Account (account number 01-0011-1310) and

be funded from the 2013 Surplus. In the Second Regular 2007 Council Meeting on December 19, 2007, the following Motion No. 8 was carried:

THAT: The Council in and for the Corporation of the Township of Puslinch does hereby authorize the transfer of \$160,000.00 from the Grading Account No. 01-0011-1330 to the General Account No. 01-0011-1310 for the purpose of bridge financing.

- \$100,000 be transferred to a Legal Contingency Working Reserve for the purpose of offsetting major unbudgeted legal claims/matters.
- \$50,000 be transferred to an Insurance Contingency Working Reserve for the purpose of offsetting the unrecoverable portion of insurance claims.
- The one-time non-recurring Base Budget Increases of \$22,500 be funded from the 2013 Surplus.

This is summarized below in a chart format.

2013 Surplus Utilization	Amount \$
2014 Election	24,650
New Signage on Township Roads	6,000
Finance Office Wall Insulation	3,000
2013 Repairs to the Olympia in the ORC	5,000
2013 Surplus Utilization	Amount \$
Winter Maintenance Reserve	50,000
Transfer to Grading Account from General Account	160,000
Legal Contingency Working Reserve	100,000
Insurance Contingency Working Reserve	50,000
Non-recurring Base Budget Increases	22,500
Total	\$ 421,150
2013 General Fund Surplus	\$ 603,341
Remainder of 2013 Surplus	\$ 182,191

It is recommended that the remaining 2013 Surplus of \$182,191 be allocated to the various Capital Reserves as discussed in Report FIN-2013-006.

	% Allocation	\$ Value
Administration	Total - 12%	
Administration Office Repairs and Restoration	3%	\$5,466
Corporate Accessibility	3%	\$5,466
Corporate IT Software	3%	\$5,466
Corporate IT Hardware	3%	\$5,466
Roads	Total - 55%	
Roads Replacement and Restoration of Aging Infrastructure	28%	\$51,013
Equipment Replacement	27%	\$49,191
Parkland	Total - 5%	
Parkland Infrastructure Enhancement	2.5%	\$4,555
Parkland Equipment Replacement	2.5%	\$4,555
Optimist Recreation Centre	Total - 5%	
Equipment Replacement	2.5%	\$4,555
Facility Improvement	2.5%	\$4,555
Recreation	Total - 5%	
Equipment Replacement	2.5%	\$4,555
Facility Improvement	2.5%	\$4,555
Fire	Total - 18%	
Vehicle Replacement	9%	\$16,397
Equipment Replacement	9%	\$16,396
Total	100%	\$182,191

Base Budget Increases – Effect on Taxation Levy

The base budget increases and their effect on the taxation levy are shown in Schedule C. Also, Schedule B includes the details of these base budget increases in a Base Budget Increase form.

2014 Pay Equity Study

We are estimating an increase in wages of approximately \$40,000 which will be funded through taxation levy based on the results of the Pay Equity Study.

2014 Cost of Living Increase

Summarized below are the cost of living increases being considered or approved by the municipalities of the County of Wellington. The average cost of living increase in the County of Wellington amounted to 1.43%.

Erin	2.00%
Minto	0.70%
Wellington North	1.50% per union contract Note A
Centre Wellington	1.60%
Guelph Eramosa	1.00%
County of Wellington	2.00% Note A
Average	1.43%

Note A - Denotes approved amounts

Summarized below is the salary dollar impact as well as the tax rate percentage impact of cost of living increases ranging from 0.75% to 1.50%. There is a total which includes the Building Department and a total which excludes the Building Department. This is because a cost of living increase in the Building Department would not have a tax rate impact as all Building Department expenses must equal revenues, otherwise, excess expenditures are funded from the Building Surplus Reserve Fund.

Cost of Living % Inc.	0.75%	1%	1.25%	1.40%	1.50%
Estimated Salary & Benefits \$ Impact – excl. Building Department	13,763	18,350	22,938	25,690	27,525
Estimated Salary & Benefits \$ Impact – incl. Building Department	15,433	20,578	25,722	28,809	30,867
Total Required Taxation Levy Before Cost of Living Increase	3,225,585	3,225,585	3,225,585	3,225,585	3,225,585
Tax Rate %	0.43%	0.57%	0.71%	0.80%	0.85%

Financial Implications

Implications on Taxation Levy for 2014

Cost of Living Inc. %	0.75% COL	1.00% COL	1.25% COL	1.40% COL	1.50% COL	
	2014 - Tax Levy	2014 - Tax Levy	2014 - Tax Levy	2014 - Tax Levy	2014 - Tax Levy	2013 – Tax Levy
Base Budget – Operating	\$2,497,475	\$2,497,475	\$2,497,475	\$2,497,475	\$2,497,475	\$2,127,685
Capital Taxation	\$667,990	\$667,990	\$667,990	\$667,990	\$667,990	\$914,815
Total Base Levy	\$3,165,465	\$3,165,465	\$3,165,465	\$3,165,465	\$3,165,465	\$3,042,500
Base Budget Inc.	\$20,120	\$20,120	\$20,120	\$20,120	\$20,120	Not Available
Pay Equity Estimate	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	Not Applicable
Subtotal	\$3,225,585	\$3,225,585	\$3,225,585	\$3,225,585	\$3,225,585	\$3,042,500
Cost of Living	\$13,763	\$18,350	\$22,938	\$25,690	\$27,525	1.75%
Total Taxation	\$3,239,348	3,243,935	3,248,523	3,251,275	3,253,110	\$3,042,500

2014 Tax Impact on Average/Typical Single Family Property – OPTA Tax Tools

Below is the tax rate impact for the average Single Family Assessment values from OPTA Tax Tools.

Cost of Living	Assessment	Township Tax Rate	Township Portion of Tax \$	Tax Rate % Inc.
2013	536,000	0.00174756	\$936.69	
2014 – 0.75%	562,000	0.00172179	\$967.65	3.30%
2014 – 1.00%	562,000	0.00172423	\$969.02	3.45%
2014 – 1.25%	562,000	0.00172667	\$970.39	3.60%
2014 – 1.40%	562,000	0.00172813	\$971.21	3.68%
2014 – 1.50%	562,000	0.00172911	\$971.76	3.74%

Therefore, based on the analysis above, the Township Tax Rate has decreased from 2013 to 2014 by a rate ranging from 1.06% to 1.47%. On the other hand, average Single Family Assessment growth has increased from 2013 to 2014 by 4.85%. The result is a tax rate increase ranging from 3.30% to 3.74%.

Applicable Legislation and Requirements

Municipal Act, 2001

Attachments

Schedule A – Operating Budget by Department

Schedule B – Base Budget Increase Forms

Schedule C – Base Budget Increases Funding Sources

Schedule D – 2013 Actual Compared to 2014 Budget

Schedule A: Operating Budget by Department

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
	SUB TOTAL	50.00	22.12	0.00	

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
	SUB TOTAL	500.00	679.23	700.00	

Payments in Lieu of Taxes¹

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

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.
	SUB TOTAL	584,000.00	637,664.26	617,239.00	

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	
	SUB TOTAL	185,000.00	185,640.27	186,254.00	
	TOTAL	769,000.00	823,304.53	803,493.00	

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
	TOTAL	0.00	0.00	63,500.00	

Corporate Operating Budget - 2014

Interest Income

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

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0013-8110	2013 Surplus	567,230.00	627,133.00	38,650.00	<p>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.</p> <p>We recommend that in 2014, the following items be funded from the 2013 Surplus as they are one-time and non-recurring.</p> <p>Election - \$24,650</p> <p>Roads - New Signage on Township Roads per Council Resolution in 2012- \$6,000</p> <p>Finance - New Wall Insulation - \$3,000</p> <p>ORC - 2013 Repairs to Olympia - invoices received in 2014 - \$5,000</p>
SUB TOTAL		567,230.00	627,133.00	38,650.00	
TOTAL CORPORATE REVENUE		1,457,195.98	1,594,202.19	1,049,944.25	

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	-62,793.02	66,479.00	<p>Gravel Pit Write-offs 2014 - Puslinch budgeted \$125K in 2013 that was unused, therefore, this amount has been included in the 2014 budget but is subtracted out in the "Transfer to Operating Carry-forward account). This amount was budgeted for the 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)</p> <p>Write-offs (not including gravel pits) 2013 - \$25,939; 2012 - \$36,087; 2011 - \$65,409</p> <p>Additional Significant Write-offs in 2014 based on Minutes of Settlement: Nestle - 2009 to 2014 - \$24,000</p>
01-0010-4700	Conservation Authorities Levy Payment	141,793.00	141,783.00	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>
TOTAL CORPORATE EXPENDITURES		266,793.00	78,989.98	209,983.00	

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
SUB TOTAL		5,000.00	7,389.83	215.00	

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.
SUB TOTAL		0.00	0.00	5,500.00	
TOTAL ADMINISTRATION REVENUE		5,000.00	7,389.83	5,715.00	

Administration Operating Budget - 2014

EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0010-4000	FT Wages - Gen Gov't	420,000.00	362,898.49	190,656.00	Based on contracts and/or 2013-029 Remuneration By-law
01-0010-4001	PT Wages - Gen Gov't	112,425.00	122,833.92	118,700.00	Based on 2013-029 Remuneration By-law
01-0010-4001	PT Wages - Cleaning	10,175.00	-	-	Included in PT Wages - Gen Gov't above - \$2,824/year
01-0010-4002	OT Wages - Gen Gov't	-	-	-	
01-0010-4100	FT Benefits - Gen Gov't	143,000.00	110,252.59	34,335.00	
01-0010-4101	PT Benefits - Gen Gov't	-	-	8,810.00	This was part of account number 01-0010-4100
01-0010-4102	Manulife Benefits - Gen Gov't	-	-	38,000.00	This was part of account number 01-0010-4100 2.6% increase from the previous year
01-0010-4103	WSIB	-	-	5,015.00	
01-0010-4200	Office Supplies & Equipment	21,000.00	20,970.15	2,600.00	Office wide expenses are in Finance department. Remaining is based on actuals directly attributable to this department. Operational software/hardware upgrades and support from IT consultant are budgeted in Finance based on actuals. Hardware purchases such as laptops etc. are capital items and incorporated in the Capital Budget. 2013 laptop purchases - \$6,885 2013 software upgrades/support - \$556 2014 Laptop Purchase (1)
01-0010-4201	Hydro	3,500.00	3,782.58	-	allocated between Finance and Building
01-0010-4202	Heat	2,000.00	1,464.24	-	allocated between Finance and Building
SUB TOTAL		712,100.00	622,201.97	398,116.00	

Administration Operating Budget - 2014

EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
					Total Budget - 200
					Amount allocated to Administration - 140
01-0010-4204	Water Protection	300.00	194.08	140.00	Amount allocated to Building - 60
01-0010-4215	Cleaning, Maint & supplies for Bldg	10,000.00	3,979.87	-	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	7,097.65	-	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	63,495.93	10,000.00	Corporate Legal
01-0013-3190	Legal Contingency Working Reserve	-	-	5,000.00	
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	11,095.87	-	In Contracted Services - 01-0100-4320 and allocated between Finance and Building.
01-0010-4307	Events and Other	8,000.00	10,588.79	11,500.00	Staff Appreciation Events, Township Pins, Inaugural. Mayor's Levy to be budgeted in 2015
01-0010-4308	Mileage	10,000.00	6,437.15	5,500.00	Based on 2013 actual for administration staff including Council
	SUB TOTAL	199,800.00	165,190.82	39,915.00	

Administration Operating Budget - 2014

EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0010-4309	Professional Development	13,500.00	10,684.58	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	5,373.75	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	32,230.00	Deductible increase from 5K to 25K - budgeted \$18,800/year for legal claim deductibles. -Budgeted 5K for property damage deductibles Premium - \$28,020 * 15% increase = \$32,223
01-0013-3195	Insurance Contingency Working Reserve	-	-	5,000.00	
01-0010-4316	Advertising	8,700.00	8,075.38	3,700.00	Notice of Board & Committee Vacancies - Green Legacy Request for Proposal Notices Notice of Fall Fair Notice of Application for Appropriation to Expropriate
SUB TOTAL		69,700.00	71,175.37	69,760.00	

Administration Operating Budget - 2014

EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0010-4317	Water Monitoring	20,000.00	11,570.52	17,650.00	Water Quality Monitoring for Carroll Pond - budgeted at \$13,500 for 2014 per contract with Gamsby Gamsby Actuals Groundwater Monitoring - budgeted at \$4,150 for 2014
01-0010-4320	Contract Services	30,000.00	39,542.03	2,420.00	allocated between Finance and Building Amounts directly attributable to Administration: Taste Real Norm Gamble Council Orientation Other disbursements (mileage, photocopying, etc. for BRNE)
01-0010-4322	Emergency Management	5,000.00	2,477.83	-	allocated between Finance and Building
01-0010-4323	Environmental Service - Garbage Bags	8,500.00	8,542.08	-	allocated to Finance
01-0010-4500	Service Charges	5,200.00	5,091.82	-	allocated between Finance and Building
01-0010-4502	Other written off (non collectable inv's)	500.00	- 663.90	-	allocated in Finance
01-0010-4600	Grants	34,450.00	34,597.65	-	allocated in Finance
	SUB TOTAL	103,650.00	101,158.03	20,070.00	
	TOTAL ADMINISTRATION EXPENDITURES	1,085,250.00	959,726.19	527,861.00	

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	-	-	4,350.00	0.75 * 5800 electors (new rate effective March 31, 2014)
01-0120-4304	Professional Fees - Audit	-	-	-	Compliance Audit Committee Costs to be incurred in 2015 if required.
01-0120-4307	Nomination Fees	-	-	-	in and out
01-0120-4309	Professional Development	-	-	650.00	AMCTO Training Session
01-0120-4316	Advertising	-	-	6,000.00	Wellington Advertiser & Pioneer : Nominations, Candidate Information Session, Compliance Audit, Voters' List, List of Candidates, Election Day Information
01-0120-4320	Contract Services	-	-	7,350.00	Voterview (Voters' List Automation) Voter Cards Candidate Information Session
01-0013-3115	Contibution from Elections Working Reserve	-	-	-	
01-0013-3115	Contibution to Elections Working Reserve	-	-	5,000.00	
		0.00	0.00	29,650.00	

Finance and Information Technology 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
SUB TOTAL		6,500.00	5,880.00	8,000.00	

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	8,970.00	9,100.00	2013 - 9,083 2012 - 9,007 2011 - 8,243
SUB TOTAL		9,000.00	8,970.00	9,600.00	
TOTAL		15,500.00	14,850.00	17,600.00	

Finance and Information Technology 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
	SUB TOTAL	22,272.00	22,762.84	0.00	
	TOTAL FINANCE REVENUE	37,772.00	37,612.84	17,600.00	

Finance and Information Technology Operating Budget - 2014

EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0100-4000	FT Wages - Finance	-	-	206,446.00	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	-	-	38,365.00	
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	-	-	4,625.00	This was part of account number 01-0010-4315
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
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.
SUB TOTAL		0.00	0.00	284,286.00	

Finance and Information Technology Operating Budget - 2014

EXPENDITURES CONTINUED

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
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	Non-recurring 2014 expense - insulation in Finance office's 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
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
SUB TOTAL		0.00	0.00	15,640.00	

Finance and Information Technology Operating Budget - 2014

EXPENDITURES CONTINUED

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
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	-	-	7,735.00	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 Assumed a 20% increase due to the increase of the cost from \$0.63 to \$0.75 based on the Government of Canada Website. Total Budget - 11,050 Amount allocated to Finance - 7,735 Amount allocated to Building - 3,315
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
	SUB TOTAL	0.00	0.00	28,105.00	

Finance and Information Technology Operating Budget - 2014

EXPENDITURES CONTINUED

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0100-4302	Communication (phone, fax, intern)	-	-	8,765.00	Office wide expenditures allocated between Finance and Building (including phone, fax, internet services). The increase in this expense relates to the new phone system which connects and syncs to the server. Cost for labour to connect each device, cost of server and labour, and costs of breaking the contract with the current service provider. Total 2014 Budget - 11,420 Amount allocated to Finance - \$7,990 Amount allocated to Building - \$3,430 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
SUB TOTAL		0.00	0.00	19,435.00	

Finance and Information Technology Operating Budget - 2014

EXPENDITURES CONTINUED

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0100-4320	Contract Services	-	-	55,440.00	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
01-0100-4322	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. Maturity Date - July 2, 2018
01-0012-1200	Principle Repayment	Budgeted - Roads Contract Services	97,000.00	101,000.00	This was budgeted in Roads - Contract Services Account in previous years. Obtained this amount from the Carroll Pond debt continuity schedule. Maturity Date - July 2, 2018
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.
SUB TOTAL		-	97,000.00	202,504.00	

Finance and Information Technology Operating Budget - 2014

EXPENDITURES CONTINUED

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0100-4600	Grants	-	-	64,700.00	Sunrise Therapeutic Riding & Learning Centre - 2013 Budget - \$2,500; 2014 Request - \$5,000 Wellington County Plowmens Association - 2013 Budget - \$100; 2014 Request - No response Kiwanis Music Festival - 2013 Budget - \$200; 2014 Request - \$200 Aberfoyle Agricultural Society - 2013 Budget - \$750; 2014 Request - \$3,000 Puslinch Red Cross - 2013 Budget - \$75; 2014 Request - Declined submission in previous year Wellington County Farm and Home Safety Association - 2013 Budget - \$125; 2014 Request - \$500 Friends of Mill Creek - Grand River - 2013 Budget - \$1,250; 2014 Request - \$5,000 Community Oriented Policing Centre - 2013 Budget - \$500; 2014 Request - \$750 Puslinch Lake Conservation - 2013 Budget - \$25,000; 2014 Request - \$50,000 In Memory - 2013 Budget - \$250; 2014 Request - \$250 Puslinch Kodiak's - 2013 Budget - \$1,000; 2014 Request - No response Badenoch Community Centre - Please see Badenoch Cost Centre- Request of \$3,500, amount provided in 2013 was \$1,750
	SUB TOTAL	0.00	0.00	64,700.00	
	TOTAL FINANCE EXPENDITURES	0.00	97,000.00	614,670.00	

Building Operating Budget - 2014

REVENUES

Building Permit Revenues

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0017-7250	Residential Building Permits	\$350,000 was all budgeted in account number 01-0017-7250.	388,715.80	160,000.00	Minimum permit fee- \$150 Single family dwelling up to 2,421 sq. ft - \$1.40/sq. ft Single family dwelling over 2,421 sq. ft - \$1.85/sq. ft Interior renovations and finished basements - \$0.50/sq. ft Residential deck - \$150 Residential accessory buildings - \$0.70/sq. ft
	Institutional, Commercial & Industrial Building Permits			60,000.00	Construction value up to \$3M - \$10/\$1,000 of construction value Construction value over \$3M - \$7/\$1,000 of construction value
	Demolition Permit			500.00	\$150 flat fee
	Occupancy Permit			5,250.00	\$150 flat fee
	Septic System Permit			20,000.00	Septic system - new - \$600 flat fee Septic system - alter, repair or extend existing system \$450 flat fee
01-0017-7210	Designated Structures Permit			1,600.00	\$400 flat fee
	Tent or Marquee Permit			600.00	\$250 (net of HST) flat fee - 150 (building) and 100 (fire)
01-0017-7240	Deferral of Revocation of Permit			300.00	\$150 flat fee
	Reactivate Abandoned Permit			150.00	\$150 flat fee
	Transfer of Permit			150.00	\$150 flat fee
	Revision to a Permit			3,000.00	Before permit is issued - \$150 After permit is issued - \$300
	Alternate Solution Application			1,750.00	\$350 flat fee
	Conditional Permits			-	20% of permit fee
01-0017-7290	Special Inspection Fee	0.00	-	200.00	\$100 flat fee * 2 budgeted
	SUB TOTAL	350,000.00	388,715.80	253,500.00	
	TOTAL BUILDING REVENUE	350,000.00	388,715.80	253,500.00	

Building Operating Budget - 2014

EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0020-4000	FT Wages - Building	188,441.00	161,779.49	128,073.00	Based on contracts and/or 2013-029 Remuneration By-law Includes current Chief Building Official-100% allocated here Includes Development Administrator - 25% allocated in Building and 75% allocated in Planning & Development Includes Building & By-law Coordinator - 75% allocated in Building and 25% allocated in By-law
01-0020-4001	PT Wages - Building	1,500.00	10,784.06	2,823.00	Cleaning Wages
01-0020-4002	OT Wages - Building	-	-	-	
01-0020-4100	FT Benefits - Building	47,000.00	45,543.43	28,430.00	
01-0020-4101	PT Benefits - Building	-	-	250.00	
01-0020-4102	Manulife Benefits - Building	-	-	14,220.00	This was part of account 01-0020-4100
01-0020-4103	WSIB	-	-	3,210.00	This was part of account 01-0020-4315
01-0020-4199	Computer Software & Hardware Operational Upgrades/Support	-	-	750.00	This was allocated in Office Supplies in previous years. Total Budget - 2,500 Amount allocated to Finance - 1,750 Amount allocated to Building - 750
SUB TOTAL		236,941.00	218,106.98	177,756.00	

Building Operating Budget - 2014

EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0020-4200	Office Supplies	6,160.00	6,885.34	7,680.00	Expense is based on actuals directly attributable to this department and to the office as a whole (such as paper purchases, etc.) . 2014 Total Budget - 15,600 Amount allocated to Finance - 10,920 Amount allocated to Building - 4,680 Amount directly attributable to building - 3,000
01-0020-4201	Hydro	3,405.00	3,782.58	2,400.00	Assumed a 4% rate increase based on Maclean's article "Ontario electricity rates to keep rising as long-term energy plan released". Total Budget - \$8,000 Amount allocated to Administration - \$5,600 Amount allocated to Building - \$2,400
01-0020-4202	Heat	2,564.00	1,445.64	1,510.00	Assumed a 3% rate increase based on Natural Gas Rate Updates - Ontario Energy Board. Total Budget - 4,525 Amount allocated to Administration - 1,510 Amount allocated to Building - 1,510 Amount allocated to Fire - 1,510
01-0020-4203	Fuel	6,800.00	7,436.43	10,000.00	2013 Actual - \$7,437 2012 Actual - \$4,213 2014 Budget - \$10,000 - Ford Escape was not as highly utilized and CBO official had vehicle for 8 months of the year. Also, assumed a 6% rate increase from the website "Tomorrow's Gas Price Today" - Price for gas in Guelph one year ago was approximately 118.9 cents/litre, today it is approximately 125.9 cents/litre. allocated between Building, Roads, Fire, and Parkland based on actual usage by each department.
SUB TOTAL		18,929.00	19,549.99	21,590.00	

Building Operating Budget - 2014

EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
					Total Budget - 200 Amount allocated to Finance - 140 Amount allocated to Building - 60
01-0020-4204	Water Protection	-	-	60.00	
01-0020-4208	Signage	2,700.00	1,757.31	-	now budgeted in By-law and Planning and Development
					This was allocated in Administration in previous years. Total Budget - 4,500 Amount allocated to Finance - 3,150 Amount allocated to Building - 1,350
01-0020-4215	Cleaning, Maint & supplies for Bldg	540.00	722.79	1,350.00	
					This was allocated in Administration in previous years. 2013 Actual - 2,358 2014 Non-recurring Purchases - Fridge Total Budget - 3,400 Amount allocated to Finance - 2,380 Amount allocated to Building - 1,020
01-0020-4216	Kitchen Supplies and Equipment	-	-	1,020.00	
01-0020-4220	Vehicle Maintenance	1,600.00	1,642.85	1,700.00	
					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
01-0020-4222	Outdoor Maintenance of Building	-	-	780.00	
					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
01-0020-4304	Professional Fees - Audit	-	-	7,650.00	
	SUB TOTAL	4,840.00	4,122.95	12,560.00	

Building Operating Budget - 2014

EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0020-4301	Postage	2,258.00	2,057.80	3,315.00	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 Assumed a 20% increase due to the increase of the cost from \$0.63 to \$0.75 based on the Government of Canada Website. Total Budget - 11,050 Amount allocated to Finance - 7,735; Amount allocated to Building - 3,315
01-0020-4302	Communication(phone, fax, intern)	5,211.00	1,324.51	4,205.00	Office wide expenditures allocated between Finance and Building (including phone, fax, internet services). The increase in this expense relates to the new phone system which connects and syncs to the server. Cost for labour to connect each device, cost of server and labour, and costs of breaking the contract with the current service provider. Total 2014 Budget - 11,420 Amount allocated to Finance - \$7,990 Amount allocated to Building - \$3,430 Total Directly Attributable to Building - \$775
01-0020-4303	Professional Fees-Legal	26,000.00	22,109.87	20,000.00	
01-0020-4305	Professional Fees - Engineering	30,000.00	31,577.24	10,000.00	Gerald from RSM and Mike from Guelph Eramosa - would decrease to 3K if building inspector position is approved.
01-0020-4308	Mileage	618.00	679.48	500.00	
01-0020-4311	Membership and Subscription Fees	1,200.00	834.49	1,680.00	Ontario Building Code Binder and Amendment Ontario Onsite Waste Water Association Membership Municipal Law Enforcement Officers' Association (2) Ontario Building Officials Association Wellington-Waterloo and District Chapter Ontario Building Code Officials Association Ontario Association Property Standards Ontario Association of Certified Technicians and Technologists
SUB TOTAL		65,287.00	58,583.39	39,700.00	

Building Operating Budget - 2014

EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0020-4309	Professional Development	3,400.00	2,988.53	4,670.00	HRAI 2014 Residential Commissioning HRAI 2014 Residential Integrated Combo Systems Registration Ontario Onsite Wastewater Association Annual Conference & Tradeshow Part I Municipal Law Enforcement Foundations Course Ontario Building Officials Association Annual Meeting and Training Health and Safety Training Courses Allocated Between Administration and Building Department: Computer Software Training Total 2014 Budget not directly attributable to Administration - \$4,000 Amount allocated to Administration - \$2,800 Amount allocated to Building - \$1,200
01-0020-4312	Employee Travel - Meals	600.00	294.39	500.00	based on actuals for Building department staff.
01-0020-4313	Employee Travel - Accomodations	2,280.00	959.86	1,840.00	Ontario Building Officials Association Sept 26 to Oct. 2 Conference Ontario Onsite Wastewater Association Conference HRA1 2014 Residential Commissioning HRA1 2014 Residential Integrated Combo Systems
01-0020-4315	Insurance	17,000.00	17,417.79	15,780.00	Premium - \$13,721 * 15% increase = \$15,780
01-0020-4316	Advertising	300.00	404.59	1,500.00	New job postings
01-0020-4318	Vehicle Plates	170.00	232.00	264.00	based on new rates effective December 1, 2013
01-0020-4319	Permits	200.00	178.59	-	This will now be budgeted in by-law as it relates to costs of purchasing dog tags.
01-0020-4320	Contract Services	4,000.00	4,355.00	23,760.00	This was allocated in Administration in previous years. 30% of Contract Services Allocated to Building and 70% allocated to Finance.
01-0020-4321	Clothing, Safety Allowance	450.00	128.21	600.00	
01-0020-4322	Emergency Management	-	-	780.00	Assumed a 2% increase for Emergency Line in Council Chambers 2014 Budget - 2,600 Amount allocated to Finance - \$1,820 Amount allocated to Building - \$780
01-0020-4324	Livestock Loss	5,900.00	4,416.59	-	This is now allocated in the By-law cost centre.
	SUB TOTAL	34,300.00	31,375.55	49,694.00	

Building Operating Budget - 2014

EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0020-4500	Service Charges	-	-	1,560.00	Bank Service Charges were allocated in Administration in previous years. Total Budget - 5,200 Amount allocated to Finance - 3,640 Amount allocated to Building -1,560
01-0013-3150	Contribution from Building Reserve Fund	-	-	36,620.00	Contribute from Building Reserve Fund to balance out expenses compared to revenues: Total Expenditures - 302,860 Total Building Permit Revenues - 253,500 Source Water Protection Revenues Less Expenses - (27,740 - 15,000) = 12,740
01-0013-3150	Contribution to Building Reserve Fund	-	56,976.94		Revenues and Expenses must equal in 2013 - the surplus in the Building Cost Centre is allocated to the Building Surplus Reserve Fund.
	SUB TOTAL	0.00	56,976.94	-35,060.00	
	TOTAL BUILDING EXPENDITURES	360,297.00	388,715.80	266,240.00	

Source Protection Municipal Implementation Fund Operating Budget - 2014

REVENUES

Provincial Grants/Subsidies

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0015-5270	Source Protection Municipal Implementation Fund	0.00	0.00	27,740.00	Up to \$15,000 to be provided in 2015 if collaborating with 4 or more other municipalities. Another \$17,260 to be provided in 2016 upon completion of the final report to the Ministry.
TOTAL Source Protection Municipal Implementation Fund Revenue		0.00	0.00	27,740.00	

EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0160-4207	Public Education Costs	-	-	5,000.00	
01-0160-4305	Professional Fees	-	-	10,000.00	Updating of Official Plan and Zoning By-laws Creation of Business Processes for application review and threat verification work
TOTAL Source Protection Municipal Implementation Fund Expenditures		0.00	0.00	15,000.00	

Planning and Development Operating Budget - 2014

REVENUES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0015-1190	Engineering, Environmental, and Legal Fees Recovered	-	-	61,000.00	This was all included as part of account number 01-0010-4305 in previous years. County planner fees are not charged back to developers. Engineering & Environmental fees recovered from developers. Legal recoveries for Site Plan and Subdivision Agreements.
01-0015-1191	Advertising Fees Recovered	-	-	3,500.00	For Notices of Public Meeting
01-0015-3240	Zoning Compliance Letter	5,000.00	4,719.25	3,750.00	\$75/letter * 50 letters budgeted for 2014 2013 - 51 issued
01-0015-1200	Minor Variance Application	\$25K budgeted for minor variances, part lot control exemptions, site plan control, and zoning By-law Amendment applications in account number 01-0015-5810.		5,500.00	\$550 administration fee plus disbursements & third party fees * 10 budgeted for 2014 2013 - 12 2012 - 8 2011 - 19 (9 of them were from Mini Lakes)
01-0015-1210	Part Lot Control Exemption By-law			-	\$500 administration fee plus disbursements & third party fees
01-0015-1220	Site Plan Control			6,000.00	\$2,000 administration fee plus disbursements & third party fees * 3 budgeted for 2014. 2013 - 4 2012 - 3 2011 - 6
01-0015-1230	Zoning By-law Amendment			10,000.00	\$2,000 administration fee plus disbursements & third party fees * 5 budgeted for 2014 2013 - 7
01-0017-7760	Zoning By-law #19/85	100.00	30.00	-	\$40 (net of HST)/copy
01-0015-1240	Zoning By-law Amendment - Aggregate Applications	-	-	-	\$6,000 administration fee plus disbursements & third party fees
01-0015-1250	Mobile Food Service	-	-	-	Operator - \$100/license Owner - \$200/license
TOTAL PLANNING REVENUE		30,100.00	35,224.25	89,750.00	

Planning and Development Operating Budget - 2014

EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0130-4000	FT Wages - Planning & Development	-	-	43,162.00	Includes 3/4 of Development Administrator
01-0130-4001	PT Wages - Planning & Development	-	-	-	
01-0130-4002	OT Wages - Planning & Development	-	-	-	
01-0130-4100	FT Benefits - Planning & Development	-	-	8,360.00	
01-0130-4101	PT Benefits - Planning & Development	-	-	-	
01-0130-4102	Manulife Benefits - Planning & Development	-	-	4,950.00	This was part of account 01-0020-4100 2.6% increase from the previous year.
01-00130-4103	WSIB	-	-	970.00	This was part of account 01-0020-4315
01-0130-4200	Office Supplies	-	-	250.00	budgeted in 01-0060-4200 PAC cost centre in previous years
01-0130-4208	Signage	-	-	1,000.00	Minor Variance and Zoning Application Signage
01-0130-4303	Professional Fees - Legal	-	-	20,000.00	Site Plan and Subdivision Agreements
01-0130-4305	Professional Fees - Engineering & Environmental	-	-	60,000.00	
01-0130-4308	Mileage	-	-	250.00	
01-0130-4309	Professional Development	-	-	500.00	Committee of Adjustment Conference
01-0130-4311	Membership and Subscription Fees	-	-	450.00	Ontario Association of Committee of Adjustment (OACA) AMCTO Membership
01-0130-4312	Employee Travel - Meals	-	-	50.00	
01-0130-4313	Employee Travel - Accomodations	-	-	350.00	
	SUB TOTAL	0.00	0.00	140,292.00	

Planning and Development Operating Budget - 2014

EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0130-4316	Advertising	Previously budgeted in account number 01-0060-4316 which is the PAC Committee Cost Centre for 1,500.	-	4,000.00	Zoning By-law/Official Plan Amendment Notice of Public Meeting Job Posting Advertising
01-0130-4317	Professional Fees - Water Monitoring	-	-	1,925.00	This was all budgeted in Administration 01-0010-4305 in the previous year. Mini Lakes Sewage Treatment System Quarterly and Annual Reporting. A total of 5 reports are reviewed per year 2012 Actual - 2,467 2013 Actual - 1,383
01-0130-4320	Contract Services	Previously budgeted in account number 01-0060-4305 which is the PAC Committee Cost Centre for 5,000.	-	5,000.00	2013 budgeted and actual amounts are in 01-0060-4305 - County Planner Professional Services Fees 2013 Budget - 5,000 2013 Actual - 2,601 2014 Budget - 5,000
SUB TOTAL		-	-	10,925.00	
TOTAL PLANNING EXPENDITURES		-	-	151,217.00	

By-law Operating Budget - 2014

REVENUES

User Fees

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0015-1000	Lottery Licences	\$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.	Actual is included as part of Administration Cost Centre	140.00	Lottery Licences - 3% of the prize's value - budgeted 7 licences * \$20/request 2013 - 6 lottery licences issued 2012 - 7 lottery licences issued 2011 - 8 lottery licences issued
01-0017-7220	Dog Tags	12,000.00	9,160.00	8,500.00	\$25 flat fee * 340 budgeted tags 2013 - 343 2012 - 437 2011 - 468
	Kennel Licence			3,500.00	\$175 flat fee * 20 budgeted tags 2013 - 23 2012 - 28 2011 - 25
01-0015-1260	Fence Viewer's Application	-	-	-	\$300/application
SUB TOTAL		12,000.00	9,160.00	12,140.00	

By-law Operating Budget - 2014

REVENUES

User Fees

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0017-7270	Septic Compliance Letter	\$5,000 budgeted in acct # 01-0015-3240 (see planning cost centre)	Actual revenue is shown in Planning Cost Centre	3,375.00	\$75 flat fee * 45 budgeted for 20142013 - 47 issued
	Special Occasion Permit Letters	-	-	150.00	\$75 flat fee * 2 budgeted
	Pool Enclosure Permit	-	-	1,750.00	\$350 per permit * 5 budgeted
01-0017-7280	Inspection Permit - LCBO	-	-	200.00	\$100 flat fee * 2 budgeted
01-0017-7230	Municipal addressing signs	1,500.00	720.00	720.00	\$40 (net of HST) flat fee * 18 budgeted
	SUB TOTAL	1,500.00	720.00	6,195.00	

Provincial Grants/Subsidies

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0015-5240	Ontario Wildlife Damage Compensation	2,000.00		1,500.00	Based on number of livestock kills
	SUB TOTAL	2,000.00	-	1,500.00	

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0017-7410	Guelph Humane Society Fees	1,000.00	911.25	1,000.00	Guelph Humane Society receipts (includes board fees and fines)
01-0015-1270	Engineering, Environmental and Legal Fees Recovered	-	-	2,000.00	Site alteration application and pool permit recoverable fees.
01-0015-1280	Site Alteration Agreement Revenues	Budgeted as part of acct # 01-0015-3140.	-	2,000.00	\$0.06 per tonne of fill as per Site Alteration Agreement.
	SUB TOTAL	1,000.00	911.25	5,000.00	
	TOTAL BY-LAW REVENUE	16,500.00	10,791.25	24,835.00	

By-law Operating Budget - 2014

EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0140-4000	FT Wages - By-law	-	-	11,945.00	Includes 1/4 of Building & By-law Coordinator
					all allocated in 01-0020-4001 in previous years.
01-0140-4001	PT Wages - By-law	-	-	3,000.00	Dog Control Officer Poundkeeper Fenceviewer Livestock Valuer
01-0140-4002	OT Wages - By-law	-	-	-	
01-0140-4100	FT Benefits - By-law	-	-	2,285.00	
01-0140-4101	PT Benefits - By-law	-	-	210.00	This was part of account number 01-0020-4100
					This was part of account 01-0020-4100
01-0140-4102	Manulife Benefits	-	-	1,650.00	2.6% increase from the previous year.
					all allocated in 01-0020-4315 in previous years.
01-0140-4103	WSIB	-	-	270.00	
01-0140-4200	Office Supplies	-	-	250.00	
01-0140-4208	Signage	-	-	1,800.00	Per signage by-law
					Site Alteration Agreement Registration
01-0140-4303	Professional Fees - Legal	-	-	6,000.00	By-law enforcement legal
					Site Alteration Applications
01-0140-4305	Professional Fees - Engineering & Environmental	-	-	9,000.00	Pool Permits/Grading Inspections/Plot Plan Reviews
01-0140-4308	Mileage	-	-	250.00	
	SUB TOTAL	-	-	36,660.00	

By-law Operating Budget - 2014

EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0140-4309	Professional Development	-	-	1,020.00	Part II - Municipal Law Enforcement Advanced Course
01-0140-4311	Membership and Subscription Fees	-	-	110.00	Municipal Law Enforcement Officers' Association
01-0140-4312	Employee Travel - Meals	-	-	50.00	
01-0140-4313	Employee Travel - Accomodations	-	-	250.00	
01-0140-4316	Advertising	-	-	7,000.00	Dog Tag Renewals Advertising for Public Meetings for Regulatory By-laws Job advertisements
01-0140-4319	Permits	-	-	200.00	costs of purchasing dog tags
01-0140-4320	Contract Services			4,665.00	Guelph Humane Society Contract
01-0140-4324	Livestock Loss	-	-	2,000.00	2013 actual - \$0 2012 actual - \$473
	SUB TOTAL	-	-	15,295.00	
	TOTAL BY-LAW EXPENDITURES	-	-	51,955.00	

Roads Operating Budget - 2014

REVENUES

User Fees

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0015-1290	Oversize-Overweight Load Permits	-	-	200.00	\$400/year \$100/trip
01-0015-3310	Entrance Permit	4,000.00	2,800.00	3,600.00	\$225 flat fee * 16 projected 2013 - 14 issued 2012 - 21 issued 2011 - 15 issued
01-0015-2000	Third Party Cost Recovery	-	-	-	actual costs incurred
01-0015-2100	Third Party Cost Recovery Administration Fee	-	-	-	\$100/invoice
TOTAL ROADS REVENUE		4,000.00	2,800.00	3,800.00	

EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0030-4000	FT Wages - Roads	332,885.00	326,756.59	327,746.00	Based on contracts and/or 2013-029 Remuneration By-law
01-0030-4001	PT Wages - Roads	25,948.00	25,774.75	28,020.00	2 part-time seasonal staff
01-0030-4002	OT Wages - Roads	32,764.90	30,441.38	32,700.00	
01-0030-4100	FT Benefits - Roads	124,000.00	102,118.61	60,932.00	
SUBTOTAL		515,597.90	485,091.33	449,398.00	

Roads Operating Budget - 2014

EXPENDITURES CONT'D

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0030-4101	PT Benefits - Roads	-	-	2,460.00	all allocated in 01-0030-4100 in previous years.
01-0030-4102	Manulife Benefits	-	-	50,100.00	all allocated in 01-0030-4100 in previous years - 2.6% increase
01-0030-4103	WSIB	-	-	9,040.00	all allocated in 01-0030-4315 in previous years.
01-0030-4200	Office Supplies	1,000.00	389.59	500.00	based on 2013 actuals
01-0030-4201	Hydro	7,500.00	5,299.43	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".
01-0030-4202	Heat	3,700.00	4,995.45	5,150.00	assumed a 3% rate increase based on Natural Gas Updates for Union Gas - Ontario Energy Board.
01-0030-4203	Fuel	76,300.00	93,223.17	98,820.00	Assumed a 6% rate increase from the website "Tomorrow's Gas Price Today" - Price for gas in Guelph one year ago was approximately 118.9 cents/litre, today it is approximately 125.9 cents/litre. Reviewed the increase for the past 3 years and determined a 6% projected increase is reasonable. allocated between Building, Roads, Fire, and Parkland based on actual usage by each department. 2013 Actual - \$93,224 2012 Actual - 74,112
01-0030-4205	Equipment Maintenance & Supplies	47,100.00	52,088.02	47,100.00	2013 Actual - 52,011 2012 Actual - 46,661
01-0030-4208	Signage	14,000.00	11,732.25	14,000.00	2013 Actual - 11,733 2012 Actual - 7,833 \$6,000 of this amount is funded from the 2013 Surplus as it is non-recurring new signage on Township roads.
01-0030-4209	Pavement Markings	14,800.00	12,642.66	14,800.00	2013 actual - 12,643 2012 actual - 14,369
	SUBTOTAL	164,400.00	180,370.57	247,570.00	

Roads Operating Budget - 2014

EXPENDITURES CONT'D

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0030-4210	Railway Maintenance	5,100.00	-	5,100.00	11 Railway Crossings - budgeted for 1 potential maintenance activity 2013 actual - 0 2012 actual - 75
01-0030-4212	Maintenance Gravel	90,000.00	73,050.55	80,000.00	half of Twp roads are gravelled each year 2013 actual - 73,051 2012 actual - 86,787
01-0030-4213	Calcium	44,100.00	33,245.86	44,100.00	Dust control on gravel roads 2013 actual - 33,246 2012 actual - 42,785
01-0030-4214	Sand/Salt	183,000.00	220,344.25	183,000.00	Any surplus from this account goes to the Winter Maintenance Reserve Fund - no surplus in 2013. 2013 actual - 220,345 2012 actual - 125,591
01-0030-4217	Waste Removal	2,000.00	909.43	1,000.00	Debris clean up and oil clean up - Vendors - A1 Sanitation and County of Wellington 2013 actual - 910 2012 actual - 1,394
01-0030-4218	Shop Overhead	21,500.00	12,524.26	13,000.00	Supplies and maintenance for shop 2013 actual - 12,525 2012 actual - 12,056
01-0030-4219	Road Maintenance supplies	37,400.00	34,703.96	37,400.00	2013 actual - 34,704 2012 actual - 38,341
01-0030-4221	Speed Monitor	-	-	500.00	This was budgeted in Admin in previous years. Agreement with Guelph Eramosa on shared costs of speed monitor
01-0030-4224	Sidewalk Repairs	10,000.00	11,497.60	12,360.00	
01-0030-4302	Communication(phone, fax, intern)	3,200.00	3,074.05	2,600.00	
	SUBTOTAL	396,300.00	389,349.96	379,060.00	

Roads Operating Budget - 2014

EXPENDITURES CONT'D

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
					Individual projects outside of Capital Budget. 2013 actual - 4,341 2012 actual - 6,638
01-0030-4305	Professional Fees - Engineering	6,000.00	4,340.12	6,000.00	
01-0030-4308	Mileage	0.00	0.00	100.00	
					2013 actual - 1,247 2012 actual - 1,334
01-0030-4309	Professional Development	1,420.00	1,246.86	1,420.00	
					2013 actual - 757 2012 actual - 757 Includes memberships to Ontario Road Supervisors Association (2) and County of Wellington Road Supervisor Association (2).
01-0030-4311	Membership and Subscription Fees	800.00	756.16	800.00	
01-0030-4312	Employee Travel - Meals	-	-	100.00	
					Premium - \$77,651 * 15% increase = \$89,300 Contingent Claims (ie. potential deductible paid out) - 1,000
01-0030-4315	Insurance	82,400.00	87,203.29	89,300.00	
01-0030-4316	Advertising	500.00	599.16	750.00	
01-0030-4318	Vehicle Plates	5,300.00	5,209.00	6,400.00	based on new rates effective December 1, 2013
					Conservation Permits for doing Culvert Repairs (Hamilton, Halton and Grand River Conservation Authorities) Commercial Vehicle Operator's Registration (CVOR) Permit
01-0030-4319	Permits	3,500.00	-	2,000.00	
					Carroll Pond Debt principle payments and interest payments are now budgeted in the Finance Cost Centre.
01-0030-4320	Contract Services	171,000.00	61,736.23	40,381.00	
01-0030-4321	Clothing, Safety Allowance	750.00	623.27	750.00	\$150 per remuneration by-law * 5 full-time staff
					Occurs every 2 yrs - starting in 2016 commence contribution to bridge inspection working reserve.
01-0030-4326	Bridge Inspections	10,300.00	7,424.42	-	
					Reyner Electric Bills Hydro One Bills
01-0030-4400	Street Lights: Repairs and Hydro Bills	45,000.00	43,052.55	45,000.00	
	SUBTOTAL	326,970.00	212,191.06	193,001.00	
	TOTAL ROADS EXPENDITURES	1,403,267.90	1,267,002.92	1,269,029.00	

Parkland Operating Budget - 2014

REVENUES

User Fees

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0015-2200	Horse Paddock Rental	-	-	-	\$200 (net of HST)/day
01-0015-2300	Picnic Shelter	-	-	-	\$20 (net of HST)/hour to a maximum of \$80/reservation
01-0015-2400	Aberfoyle/Morrison Ball Park/ Morrison Meadows	-	-	300.00	\$20 (net of HST)/hour before 8:30 pm \$30 (net of HST)/ hour after 8:30 pm \$150 (net of HST)/day \$40 (net of HST) for extra dragging and lining
01-0015-2500	Sports Facility User Fees			3,000.00	\$10 (net of HST)/ resident \$25 (net of HST)/ non-resident
01-0015-2550	Parkland - Insurance Proceeds			50.00	
TOTAL REVENUE		0.00	0.00	3,350.00	

Parkland Operating Budget - 2014

EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0110-4000	FT Wages - Parkland	-	-	-	
01-0110-4001	PT Wages - Parkland	-	-	19,656.00	Based on 2013 actual hours. all allocated in 01-0070-4001 in previous years.
01-0110-4002	OT Wages - Parkland	-	-	-	
01-0110-4100	FT Benefits - Parkland	-	-	-	
01-0110-4101	PT Benefits - Parkland	-	-	385.00	
01-0110-4103	WSIB	-	-	445.00	all allocated in 01-0070-4315 in previous years.
01-0110-4203	Fuel	-	-	2,650.00	Allocated between Building, Roads, Fire, and Parkland based on actual usage by each department. Assumed a 6% rate increase from the website "Tomorrow's Gas Price Today" - Price for gas in Guelph one year ago was approximately 118.9 cents/litre, today it is approximately 125.9 cents/litre. Reviewed the increase for the past 3 years and determined a 6% projected increase is reasonable.
01-0110-4205	Equipment Maintenance and Supplies	-	-	5,000.00	Includes equipment rental (tractor and lawn mower) plus other maintenance performed on Township equipment.
01-0110-4222	Maintenance Grounds	-	-	15,000.00	General Maintenance for all of Township Property. Any work performed on Municipal Property is allocated to that cost centre.
01-0110-4308	Mileage	-	-	500.00	
01-0110-4316	Advertising	-	-	150.00	Request for Proposal Notices
01-0110-4320	Contract Services	-	-	29,700.00	Rolling, Aerating, Fertilizing - Hayden Snow Removal - Forestell Campbell's Portable Toilets - Badenoch & Arkell Park
		0.00	0.00	73,486.00	

ORC Operating Budget - 2014

REVENUES

User Fees

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0015-2600	Ice Rental - Prime	These revenues were all budgeted in account # 01-0015-3730 in the 2013 budget for a total amount of \$73,000.		50,000.00	\$155 (net of HST)/hour
01-0015-2700	Ice Rental - Non-Prime			7,650.00	\$78 (net of HST)/hour
01-0015-2800	Arena Summer Rentals			20,000.00	\$65 (net of HST)/hour
01-0015-2900	Gymnasium Rental			14,000.00	\$26 (net of HST)/hour
01-0015-3225	Insurance Proceeds			97,955.53	1,853.00
	Rink Board Advertising	-	-	-	\$350 (net of HST)/year
01-0015-3000	Ball Diamond Advertising	-	-	-	\$175 (net of HST)/season
	SUB TOTAL	73,000.00	97,955.53	93,503.00	

Other Revenue

01-0015-3100	ORC Drink Machine	These revenues were all budgeted in account # 01-0015-3730 in the 2013 budget for a total amount of \$73,000.	-	1,500.00	2013 - 1,547 2012 - 1,040
	SUB TOTAL	-	-	1,500.00	
	TOTAL ORC REVENUE	73,000.00	97,955.53	95,003.00	

ORC Operating Budget - 2014

EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0080-4000	FT Wages - ORC	50,000.00	50,717.57	54,517.00	Based on remuneration by-law and contracts
01-0080-4001	PT Wages - ORC	10,175.00	18,256.64	24,769.00	
01-0080-4002	OT Wages - ORC	-	984.21	1,000.00	
01-0080-4100	FT Benefits - ORC	800.00	10,919.37	9,852.00	
01-0080-4101	PT Benefits - ORC	-	-	2,175.00	
01-0080-4102	Manulife Benefits	-	-	6,710.00	assumed a 2.6% increase from previous year
01-0080-4103	WSIB	-	-	1,800.00	all allocated in 01-0080-4315 in previous years.
01-0080-4200	Office Supplies	500.00	236.94	500.00	
01-0080-4201	Hydro	22,000.00	25,303.34	26,350.00	Assumed a 4% rate increase based on Maclean's article "Ontario electricity rates to keep rising as long-term energy plan released".
01-0080-4202	Heat	5,000.00	4,330.63	4,465.00	assumed a 3% rate increase based on Natural Gas Rate Updates - Ontario Energy Board.
01-0080-4203	Fuel	50.00	51.42	3,000.00	Propane for Olympia - November to March - Air Liquide supplier - This was previously budgeted in account number 01-0080-4205 and has been subtracted from that account.
01-0080-4204	Water Protection	950.00	398.43	800.00	Includes invoices from SGS, Wyckomar, Campus Hardware - for any items that are water related.
01-0080-4205	Equipment Maintenance & Supplies	13,000.00	14,156.79	18,000.00	TSSA registration and Olympia repairs less propane for Olympia of 3,000 that is now budgeted in account number 01-0080-4203 - Fuel. Includes maintenance of refrigeration unit 2013 Olympia Repairs - Invoices received in 2014
01-0080-4208	Signage	500.00	77.46	200.00	
01-0080-4215	Bldg-Cleaning, Maint,Supplies Interior	13,000.00	10,263.77	13,000.00	cleaning of windows, concrete repairs, eavedrough cleaning
	TOTAL	115,975.00	135,696.57	167,138.00	

ORC Operating Budget - 2014

EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0080-4217	Waste Removal	-	-	600.00	Total Budget - 3,000 (invoices range from 200 to 300 dollars per month depending on the number of garbage pick-ups in a given month). Amount allocated to ORC - 20% - 600 Amount allocated to Rec -80% - 2400
01-0080-4222	Bldg-Cleaning, Maint,Supplies Exterio	10,000.00	6,195.98	10,000.00	
01-0080-4302	Communication(phone, fax, intern)	1,500.00	2,271.10	1,960.00	Internet and syncing of the cell phones to the server.
01-0080-4305	Professional Fees-Engineering	12,000.00	603.01	-	
01-0080-4308	Mileage	1,000.00	106.26	500.00	
01-0080-4309	Professional Development	1,000.00	741.83	1,200.00	Certified Ice Technician Course
01-0080-4311	Membership and Subscription Fees	150.00	127.20	150.00	Ontario Recreation Facilities Association
01-0080-4312	Employee Travel - Meals	-	-	150.00	
01-0080-4315	Insurance	15,000.00	16,709.97	17,590.00	Premium Frank Cowan Insurance - $\$13,684 * 1.15\% = \$15,737$ Pearson Dunn Insurance - $\$1,611 * 1.15\% = \$1,853$
01-0080-4316	Advertising	-	-	500.00	
01-0080-4319	Permits	-	-	-	no TSSA permits
	TOTAL	40,650.00	26,755.35	32,650.00	
	TOTAL ORC EXPENDITURES	156,625.00	162,451.92	199,788.00	

Recreation Operating Budget - 2014

REVENUES

User Fees

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0015-3110	Archie MacRobbie Hall - Prime	These revenues were all budgeted in account # 01-0015-3720 in the 2013 budget for a total amount of \$75,000.	71,726.04	24,000.00	Friday and Saturday-\$479 (net of HST)/day
01-0015-3115	Archie MacRobbie Hall - Non-Prime			24,000.00	Sunday-\$357 (net of HST)/day Sunday to Thursday-\$215 (net of HST)/4 hours Mon to Thurs- \$365 (net of HST)/day
01-0015-3130	Alf Hales Room			3,500.00	\$25 (net of HST)/hr
01-0015-3160	Licensed Events Using Patio			1,000.00	\$55 (net of HST) flat fee
01-0015-3170	Commercial Rentals			3,000.00	\$750 (net of HST)/day * 4 rentals per year
01-0015-3180	Bartenders			11,500.00	\$115 (net of HST)/7 hours \$20 (net of HST)/per hour of overtime
01-0015-3190	Pop, Glasses, & Ice			2,870.00	ice, cups and fountain pop package - \$1.30 (net of HST)/pound 9 oz glasses - \$6 (net of HST)/package of 100 14 oz glasses - \$6 (net of HST)/package of 50 Ice - \$2 (net of HST)/bag
01-0015-3200	Kitchen Facilities			315.00	\$105 (net of HST)/4 hours * 3 rentals per year \$25 (net of HST)/hour after 4 hours
01-0015-3250	Insurance Proceeds			1,853.00	
01-0015-3220	Advertising Sign			850.00	\$32 (net of HST) for two lines/week \$63 (net of HST) for four lines/week
SUBTOTAL		75,000.00	71,726.04	72,888.00	

Recreation Operating Budget - 2014

REVENUES CONTINUED

Provincial Grants/Subsidies

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0015-5250	Recreation Conditional Grants	8,500.00	6,720.74	5,123.10	2013 Actual consists of: Funding obtained from Province for Small Water Works ORC Claim # 8
SUB TOTAL		8,500.00	6,720.74	5,123.10	
TOTAL RECREATION REVENUE		83,500.00	78,446.78	78,011.10	

EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0070-4000	FT Wages - Recreation	-	-	47,775.00	Based on remuneration by-law
01-0070-4001	PT Wages - Recreation	66,050.00	68,660.25	45,925.00	Bartenders and Facility Maintenance Staff Chair Maintenance Costs (cleaning of chairs) of \$1,850 included here. Transition for Customer Service Representative Position
01-0070-4002	OT Wages - Recreation	-	-	170.00	bartender overtime
01-0070-4100	FT Benefits - Recreation	4,500.00	4,114.13	5,910.00	
01-0070-4101	PT Benefits - Recreation	-	-	3,875.00	
01-0070-4102	Manulife Benefits - Recreation	-	-	7,080.00	This was part of account number 01-0010-4100 2.6% increase from the previous year
01-0070-4103	WSIB	-	-	2,060.00	This was part of account number 01-0070-4315
SUB TOTAL		70,550.00	72,774.38	112,795.00	

Recreation Operating Budget - 2014

EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0070-4200	Office Supplies	1,000.00	1,917.85	500.00	2013 - 1,918 2012 - 1,720 2013 includes a non-recurring laptop purchase of \$1,454
01-0070-4201	Hydro	16,000.00	13,352.34	13,900.00	Assumed a 4% rate increase based on Maclean's article "Ontario electricity rates to keep rising as long-term energy plan released".
01-0070-4202	Heat	4,000.00	3,150.39	3,245.00	assumed a 3% rate increase based on Natural Gas Rate Updates - Ontario Energy Board.
01-0070-4203	Fuel	2,000.00	2,867.65	1,000.00	Assumed a 6% rate increase from the website "Tomorrow's Gas Price Today" - Price for gas in Guelph one year ago was approximately 118.9 cents/litre, today it is approximately 125.9 cents/litre. allocated between Building, Roads, Fire, and Parkland based on actual usage by each department. 2014 Budget amount includes the fuel for the generator - the previous year amount includes expenses that are now budgeted in the Parkland Cost Centre as they are associated with the fuel for cutting of the grass of Parkland infrastructure for the Township.
01-0070-4204	Water Protection	7,000.00	4,191.58	4,200.00	based on 2013 actuals Additional testing needs to be in done in 2017 - 5 year rotation.
01-0070-4205	Equipment Maintenance & Supplies	4,000.00	967.13	-	This is now budgeted as part of Parkland
	Subtotal	34,000.00	26,446.94	22,845.00	

Recreation Operating Budget - 2014

EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
					One-time Costs in 2013: Supply and Installation of Fire Alarm Panel - Wilson Fire Security Outdoor Portable Toilets - Chantler's Environmental Service Campbell's Portable Toilets at Badenoch Park now budgeted in Parkland Cost Centre. Picnic Table Purchases Dehumidifier Carpet Moisture Test 2014 Budget: Plumbing costs Cleaning - Swan Dust Control Supplies for Building - G.T. French Paper Limited Supplies for Building - Campus Hardware Limited Cleaning Materials for Building - Cushings Vacuum Furnace Maintenance - Airwave Climate Care Electrical Repairs - Shooter Electric Fire Security Costs - Wilson Fire Security Building Security Costs - Fraser Lock & Safe New doors into big hall sink and countertop of kitchen Dry wall work in cloak room
01-0070-4215	Bldg-Cleaning, Maint,Supplies Interior	17,000.00	14,308.67	12,100.00	
01-0070-4216	Kitchen Supplies and Equipment	6,000.00	5,868.34	5,000.00	Significant cost in 2013 relates to dishwasher machine leaking repair costs.
01-0070-4217	Waste Removal	4,500.00	2,816.72	2,400.00	Total Budget - 3,000 (charge per invoice varies on a monthly basis but ranges from 200-300 dollars depending on the number of garbage pick-ups in a given month) Amount allocated to ORC - 20% - 600 Amount allocated to Rec -80% - 2400
01-0070-4302	Communication(phone, fax, intern)	2,000.00	1,248.73	3,330.00	The increase in this expense relates to the syncing of the cell phone to the server and internet
	SUBTOTAL	29,500.00	24,242.46	22,830.00	

Recreation Operating Budget - 2014

EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0070-4222	Outdoor Maintenance of Building	67,000.00	37,110.22	2,100.00	Significant expenses now in the Parkland Cost Centre One Time Expenses in 2013: 1.) Shooter Electric - electricity work on parking lot and War Monument as damaged during excavation around well and repairs to parking lot lighting 2.) NewLaw Roofs - extra costs associated with Roof repair 3.) Lodder Brothers Limited - Watermain between well and building reported to have a leak 2014 Budget: Window Cleaning; Supplies - Campus Hardware Limited; Robt Noble - Septic System Costs; Patio Fence Maintenance
01-0070-4305	Professional Fees-Engineering	2,000.00	669.74	-	The 2013 expenses related to the work performed for the proposed trail.
01-0070-4308	Mileage	2,000.00	817.68	250.00	
01-0070-4309	Professional Development	-	182.15	750.00	Parks and Recreation of Ontario Conference
01-0070-4311	Membership and Subscription Fees	-	213.70	225.00	Parks and Recreation of Ontario Membership
01-0070-4312	Employee Travel - Meals	-	-	150.00	
01-0070-4313	Employee Travel - Accomodations	-	-	450.00	
01-0070-4315	Insurance	18,000.00	18,401.93	19,616.00	Premium Frank Cowan Insurance - \$15,446*1.15% = 17,763 Pearson Dunn Insurance - \$1,611 * 1.15% = \$1,853
01-0070-4316	Advertising	500.00	637.63	3,500.00	Promotion of Recreation Centre. It is recommended that the Community Assessment be a part of the Recreation Master Plan. Job Posting
01-0070-4320	Contract Services	-	-	3,700.00	Abell Pest Control - Semi-Annual - previously budgeted in 01-0070-4215 Fire Alarm Monitoring Service - H&L Security Systems - Annual - previously budgeted in 01-0070-4215 County of Wellington - Events Guide - was previously budgeted in 01-0010-4600
01-0070-4325	Badenoch Community Centre	2,250.00	2,259.53	-	budgeted in the Badenoch Cost Centre
SUBTOTAL		91,750.00	60,292.58	30,741.00	
TOTAL RECREATION EXPENDITURES		225,800.00	183,756.36	189,211.00	

Fire Operating Budget - 2014

REVENUES

User Fees

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0015-3241	Tent or Marquee Permit	-	-	400.00	\$250 (net of HST) flat fee - \$150 allocated to the Building Department \$100 allocated to the Fire Department
01-0015-3230	Open Burning Permit	-	-	4,500.00	\$20/permit per year * 450 permits/year * 50% Reduced by 1/2 due to timing of implementation.
01-0015-3235	Burning Permit Violations	-	-	2,050.00	\$410/hr/truck * 5 violations per year
01-0015-3245	Fire Extinguisher Training	-	-	495.00	\$15 (net of HST)/person * 33 people per year
01-0015-3260	Fireworks Permits	-	-	400.00	\$100/permit * 4 permits per year
01-0015-3210	Information/Fire Reports	500.00	58,201.80	375.00	\$75 (net of HST)/report * 5 reports per year
01-0015-3270	Occupancy Load	-	-	200.00	\$100 flat fee * 2 per year
01-0015-3280	Fire Safety Plan Review	-	-	960.00	\$120/plan * 8 plans per year
01-0015-3290	Post Fire Watch	-	-	410.00	\$410/hr/truck * 1 per year
01-0015-3300	Boarding up or Barricading	-	-	-	\$410/hr/truck
01-0015-3320	Key Boxes	-	-	300.00	\$100 (net of HST)/box * 3 per year
01-0015-3330	Inspections	-	-	1,200.00	Daycare & Homeday Care Inspections- \$100 (net of HST)/inspection Industrial/Commercial/Institutional/Assembly/Apartment - \$100 (net of HST) base inspection and \$25 (net of HST) plus each tenant/occupant/apartment unit
01-0015-3340	Motor Vehicle Emergency Responses	-	-	49,200.00	\$410/hr/truck * 120
01-0015-3350	Fire Alarm False Alarm Calls	-	-	410.00	\$410/hr/truck * 1 per year
	TOTAL FIRE REVENUE	500.00	58,201.80	60,900.00	

Fire Operating Budget - 2014

EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0040-4001	PT Wages - Fire Dept	338,800.00	319,275.20	340,000.00	2013 - \$319,068 2012 - \$328,300 2011 - 314,004 Increase is due to the following: 1.) 3 new recruits in 2013 compared to 7 new recruits in 2014 with training required for the new recruits 2.) Increased training in 2014 due to the National Fire Protection Agency Transition 3.) Staff preparation for Master Fire Plan 4.) Calls for the month of January 2014 have doubled compared to the previous year.
01-0040-4001	PT Wages - Cleaning	-	-	-	Included in PT Wages - Fire above for a total amount of 2,715/year.
01-0040-4100	PT Benefits - Fire Dept	36,000.00	33,748.98	29,860.00	
01-0040-4102	Group Benefits	-	-	12,780.00	GWL Jardine Lloyd Thompson
01-0040-4103	WSIB	-	-	7,350.00	This was part of account number 01-0040-4315
01-0040-4200	Office Supplies	10,000.00	4,729.18	7,800.00	2013 - 4,730 2012 actual- 9,201 - Panda Voice Vendor - \$4,340 - non-recurring 2014 Budget is based on 2013 actuals less items that should be in subscriptions and contract services. Additional items in 2014: Office Furniture for One Office
01-0040-4201	Hydro	5,000.00	4,643.32	4,900.00	Assumed a 4% rate increase based on Maclean's article "Ontario electricity rates to keep rising as long-term energy plan released".
01-0040-4202	Heat	1,500.00	1,464.21	1,510.00	Assumed a 3% rate increase based on Natural Gas Rate Updates - Ontario Energy Board. Total Budget - 4,525 Amount allocated to Administration - 1,510 Amount allocated to Building - 1,510 Amount allocated to Fire - 1,510
SUBTOTAL		391,300.00	363,860.89	404,200.00	

Fire Operating Budget - 2014

EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0040-4203	Fuel	10,000.00	10,143.94	10,755.00	Assumed a 6% rate increase from the website "Tomorrow's Gas Price Today" - Price for gas in Guelph one year ago was approximately 118.9 cents/litre, today it is approximately 125.9 cents/litre. allocated between Building, Roads, Fire, and Parkland based on actual usage by each department. 2013 Actual - 10,144 2012 Actual - 9,222
01-0040-4204	Water Protection	250.00	97.69	100.00	based on 2013 actuals
01-0040-4206	Oxygen & Medical Supplies	3,400.00	1,236.06	1,910.00	Lindte Oxygen USP Dal Rental Allied Medical Instruments Motion Specialties
01-0040-4207	Public Education	6,000.00	5,254.09	5,300.00	Dean Deluca Fire Safety Canada National Fire Prevention Association - Fire Codes Taylor Made Enterprises The Wellington Advertiser
01-0040-4215	Cleaning, Maint & supplies for Bldg	6,500.00	3,282.22	5,000.00	Items to Exclude from this account in 2014: R&R Disposal & Services - budgeted in 01-0040-4320 - Contracted Services Rochester Midland Limited - budgeted in 01-0040-4320 - Contracted Services 2014 Budget Campus Hardware Limited - Building Supplies Furnace Costs - Airwave Climatecare Guelph Paper Company - Building Supplies Swan Dust Control - Cleaning Toilet Repairs - Lodder Brothers Limited ODCC Corp - O'Brien Fabrications Sureway International Non recurring 2014 item - replacement of heater unit for building
	SUBTOTAL	26,150.00	20,014.00	23,065.00	

Fire Operating Budget - 2014

EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0040-4216	Kitchen Supplies and Equipment	1,600.00	1,196.57	1,200.00	based on 2013 actuals.
01-0040-4220	Vehicle Maintenance	20,000.00	27,332.90	25,000.00	based on 2013 actuals - non recurring 2014 item is the pump 32 top cabinet replacement for \$4,200.
01-0040-4301	Postage	50.00	50.00	-	allocated between Building and Finance
					Non-recurring 2013 items: A.J Stone SCBA Breathing Apparatus purchase Revised Account Allocations Compressed Breathing Air Analysis - Research & Productivity Council - included in 01-0040-4320 - Contracted Services Purolator Courier Expenses - included in 01-0040-4302 - Communications 2014 Budget Amount: Acklands Grainger Inc. A.F. Pollution Abatement A.J. Stone Company Limited Battlefield Equipment Rentals Berrn Consulting Limited Campus Hardware Limited Canadian Safety Equipment Inc. Century Vallen Custom Diving Services Darch Fire Dependable Emergency Vehicles Firetech Georgian Bay Fire & Safety H&R Machine Township of Centre Wellington Wilson Fire Security
01-0040-4205	Equipment Maintenance & Supplies	38,000.00	37,083.82	21,100.00	2014 expenses - hose replacement
	SUBTOTAL	59,650.00	65,663.29	47,300.00	

Fire Operating Budget - 2014

EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
					One-time Non-recurring Costs: Purchase of 5 Pagers from MRC Wireless Reprogramming of all radios with new code plug - MRC Wireless Antenna Ice Damage - MRC Wireless Repair Antenna - MRC Wireless Portable with Blue Tooth Head Set - MRC Wireless OMEGA Communications - 5 pagers purchased Radio License - Receiver General for Canada - now included as part of 01-0040-4319 - Permits City of Guelph Dispatch Agreement - now included as part of 01-0040-4320 - Contract Services Fire Paging Service - Terry Green - Annual Fee - now included as part of 01-0040-4320 - Contract Services 2014 Budget Calculation: Sentex (internet); New Cell Phone Cost for syncing to servers Purolator Bell Canada Skycom - Cabling MRC Wireless Maintenance OMEGA Communication purchase of two pagers Portable with Blue Tooth Head Set - MRC Wireless Replacement of portable destroyed in fire
01-0040-4302	Communication(phone, fax, intern)	20,000.00	25,807.79	16,000.00	
10-0040-4303	Professional Fees-Legal	2,000.00	-	-	this account will no longer be budgeted for - all Corporate legal is budgeted in Administration.
01-0040-4308	Mileage	8,000.00	6,466.16	9,000.00	Based on 2013 actual plus mileage for recruit training that has traditionally been done in house and Fire College Training in Gravenhurst.
01-0040-4309	Professional Development	19,000.00	12,456.06	17,060.00	Additional training in 2014 due to training program transition from Ontario Fire College to National Fire Protection Agency. 7 physicals for the new recruits medical training outside contractor Guelph Fire Department Fire Blast Training Fire Blast Trainers - 2 trainers 8 courses at the Fire College
	SUBTOTAL	49,000.00	44,730.01	42,060.00	

Fire Operating Budget - 2014

EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0040-4311	Membership and Subscription Fees	1,400.00	1,647.89	1,700.00	Ontario Association of Fire Training Officers Ontario Association of Fire Chiefs Wellington County Fire Chiefs Association Ontario Fire Chiefs' Administrative Assistant Association Fire Marshall's Public Safety Membership Heart and Stroke Foundation Annual Instructor Fee Wellington Dufferin Fire Prevention Membership Wellington Dufferin Mutual Aid Membership Ontario Municipal Management Institute Membership
01-0040-4312	Employee Travel - Meals	-	-	700.00	based on 2013 actuals.
01-0040-4313	Employee Travel - Accomodations	-	-	1,500.00	based on 2013 actuals.
01-0040-4315	Insurance	21,000.00	17,552.10	13,338.00	Premium - \$11,598 * 15% increase = \$13,338 Deductible for equipment - \$1,000
01-0040-4316	Advertising	-	1,115.40	1,700.00	Request for Proposals Notice of Public Meeting (ie. new by-laws passed)
01-0040-4319	Permits	100.00	-	475.00	Receiver General for Canada - Radio License - Annual
	SUBTOTAL	22,500.00	20,315.39	19,413.00	

Fire Operating Budget - 2014

EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0040-4320	Contract Services	10,400.00	10,685.58	24,625.00	Rochester Midland Limited - Handsfree Restroom Quarterly Billing - previously budgeted in 01-0040-4215 Firehouse Support Contract Renewals (2) - Previously budgeted in 01-0040-4200 - Office Supplies and Equipment Firehouse software subscription renewal - Previously budgeted in 01-0040-4200 - Office Supplies and Equipment Research & Productivity Council - Compressed Breathing Air Analysis - Previously budgeted in 01-0040-4205) R&R Disposal Services Limited - Bi-annually - Previously budgeted in 01-0040-4215 MRC Wireless System Access Usage Fees - Yearly- Previously budgeted in 01-0040-4302 City of Guelph Dispatch Agreement - Yearly- Previously budgeted in 01-0040-4302 Terry Green Fire Paging Services for unlimited paging - Yearly - Previously budgeted in 01-0040-4302 HLB System Solutions - Annual Contract Fee
01-0040-4321	Clothing, Safety Allowance	25,000.00	10,809.32	19,640.00	Clothing for new recruits Cleaning of Firesafety Clothing
	SUBTOTAL	35,400.00	21,494.90	44,265.00	
	TOTAL FIRE EXPENDITURES	584,000.00	536,078.48	580,303.00	

Library Operating Budget - 2014

REVENUES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0010-4224	Library Costs Recovered from County	All budgeted in acct number 01-0010-4221 for 5,000	All actuals in acct number 01-0010-4221	1,600.00	SGS costs (50%), plowing costs (17%)
TOTAL REVENUE FOR LIBRARY		-	-	1,600.00	

EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0010-4221	Library Rent for Historical society	All budgeted in acct number 01-0010-4221 for 5,000	5,573.81	4,600.00	Rent - Quarterly payment to County of Wellington
01-0010-4223	Library Water Monitoring			1,600.00	
TOTAL EXPENDITURES FOR LIBRARY		5,000.00	5,573.81	6,200.00	

Badenoch Operating Budget - 2014

EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0150-4180	Structural Audit	-	-	2,500.00	
01-0150-4200	Building (Interior) Maintenance Costs	budgeted in 01-0070- 4325	Actual in 01- 0070-4325	500.00	new light on side of Building for ramp emergency exit - \$500 Plumbing Costs Proposal 1 using ABS - \$1,625 and PVC - 2,300 Proposal 2 using PVC - \$4,700 Recommend not doing the plumbing until Structural Audit is completed.
01-0150-4201	Exterior Maintenance Costs			500.00	Soccer Pitch damage - \$500
01-0150-4204	Water Protection			120.00	
01-0150-4325	Badenoch Comm Ctr Grant			3,500.00	Per Grant Request
	SUBTOTAL	-	-	7,120.00	

Committees Operating Budgets - 2014

EXPENDITURES

Recreation Committee

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0075-4001	PT Wages - Recreation Committee	-	-	5,070.00	5 members - monthly meetings @ 84.50/meeting.
01-0075-4101	PT Benefits - Recreation Committee	-	-	50.00	
SUBTOTAL		-	-	5,120.00	

Heritage Committee

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0050-4001	PT Wages - Heritage Committee	1,500.00	2,049.26	1,950.00	Chair at \$96.50/meeting Committee Members at 84.50/meeting Part-time staff at 8 hours/year 4 meetings per year budgeted
01-0050-4101	PT Benefits - Heritage Committee	75.00	117.01	200.00	Part-time staff's benefits
01-0050-4200	Office Supplies & Equipment	100.00	69.14	100.00	2012 actual - 79 2013 actual - 69
01-0050-4308	Mileage	50.00	40.52	50.00	
01-0050-4315	WSIB	-	6.29	10.00	Part-time staff's benefits
SUBTOTAL		1,725.00	2,282.22	2,310.00	

Fire Committee

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0180-4001	PT Wages - Fire Committee	-	-	-	The Fire Committee's membership structure consists of Township staff or members of Council. This cost centre has been established for the purpose of determining costs in the future should the membership structure change.
01-0180-4101	PT Benefits - Fire Committee	-	-	-	
SUBTOTAL		-	-	-	

Committees Operating Budgets - 2014

EXPENDITURES

Committee of Adjustment

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0090-4001	PT Wages - Comm of Adjustment	1,000.00	1,520.50	3,190.00	Committee Members - monthly meetings at 84.50/meeting Chair - monthly meetings at 96.50/meeting
01-0090-4101	PT Benefits - Comm of Adjustment	-	-	50.00	Committee Members - monthly meetings at 84.50/meeting Chair - monthly meetings at 96.50/meeting
SUBTOTAL		1,000.00	1,520.50	3,240.00	

Planning Advisory Committee

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0060-4001	PT Wages - PAC	4,575.00	2,608.05	5,070.00	monthly meetings at 84.50/meeting
01-0060-4101	PT Benefits - PAC	400.00	53.60	50.00	
01-0060-4200	Office Supplies	20.00	-	-	This is now budgeted in the Planning Cost Centre.
01-0060-4305	Professional Fees- Engineering & Environmental	5,000.00	2,600.50	-	This is now budgeted in the Planning Cost Centre - This expense is for the County Developer.
01-0060-4315	WSIB		1.48		
01-0060-4316	Advertising	1,500.00	-	-	This is now budgeted in the Planning Cost Centre
SUBTOTAL		11,495.00	5,263.63	5,120.00	

Audit Committee

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
01-0170-4001	PT Wages - Audit Committee	-	-	170.00	1 member - 2 meetings per year @ 84.50/meeting.
01-0170-4101	PT Benefits - Audit Committee	-	-	50.00	1 member - 2 meetings per year @ 84.50/meeting.
SUBTOTAL		-	-	220.00	
TOTAL COMMITTEE EXPENDITURES		14,220.00	9,066.35	16,010.00	

Revenue Reconciliation

	2013 Budget	2013 Actual	2014 Budget	Trending - 2013 Budget vs. 2014 Budget
OPERATING REVENUES				
Total Corporate Revenues	1,457,196	1,594,202	1,049,944	decrease due to amount of \$567,230 used in 2013 to offset the Operating Budget.
Total Administration Revenues	5,000	7,390	5,715	
Total Elections Revenues	-	-	-	
Total Finance Revenues	37,772	37,613	17,600	decrease due to Asset Management One-Time funding of \$22,000 received in 2013.
Total Building Revenues	350,000	388,716	253,500	decrease due to significant commercial building permits issued in 2013.
Total Source Water Protection Revenues	-	-	27,740	increase due to new funding with a portion to be received in 2014.
Total Planning & Development Revenues	30,100	35,224	89,750	increase due to the cost recovery portions for engineering/environmental, advertising and legal
Total By-Law Revenues	16,500	10,791	24,835	increase due to the cost recovery portions for engineering/environmental and legal fees
Total Roads Revenues	4,000	2,800	3,800	
Total Parkland Revenues	-	-	3,350	previously budgeted in Recreation
Total ORC Revenues	73,000	97,956	93,503	increase based on actual revenue received in 2013
Total Recreation Revenues	83,500	78,447	78,011	
Total Fire Revenues	500	58,202	60,900	increase due to revenues earned must hit Operating Revenues in Fire and not Fire Reserves.
Total Library Revenues	-	-	1,600	cost recovery portions from the County for the Library
Total Badenoch Revenues	-	-	-	
Total Committee Revenues	-	-	-	
Total Operating Revenues	2,057,568	2,311,340	1,710,248	
CAPITAL RESERVE FUND AND WORKING RESERVE TRANSFERS				
Reserves- Administration	98,000	-	-	Commencing in 2014 this is shown as part of the Capital Budgeting Process
Reserves - Building	38,600	-	-	Commencing in 2014 this is shown as part of the Capital Budgeting Process
Reserve Funds - Parkland	175,000	-	-	Commencing in 2014 this is shown as part of the Capital Budgeting Process
Reserve Funds - Roads	441,185	-	-	Commencing in 2014 this is shown as part of the Capital Budgeting Process
Total Fund Transfers (Capital)	752,785	-	-	Commencing in 2014 this is shown as part of the Capital Budgeting Process
CAPITAL PROVINCIAL GRANTS/SUBSIDIES				
County Accessibility Grant	10,000	-	-	Commencing in 2014 this is shown as part of the Capital Budgeting Process
Cenotaph Recreation	11,000	-	-	Commencing in 2014 this is shown as part of the Capital Budgeting Process
Federal Gas Tax Rebate	205,185	-	-	Commencing in 2014 this is shown as part of the Capital Budgeting Process
Total Provincial Grants/Subsidies	226,185	-	-	Commencing in 2014 this is shown as part of the Capital Budgeting Process
TOTAL REVENUES	3,036,538	2,311,340	1,710,248	

Expenditure Reconciliation

	2013 Budget	2013 Actual	2014 Budget	Comments
OPERATING EXPENDITURES				
Total Corporate Expenditures	266,793	78,990	209,983	decrease due to gravel pit appeal write-off of 125K budgeted in 2013.
Total Administration Expenditures	1,085,250	959,726	527,861	decrease due to costs being allocated to Finance or other departments when applicable.
Total Elections Expenditures	-	-	29,650	2014 election costs
Total Finance Expenditures	-	97,000	614,670	increase due to costs allocated to Finance from Administration - new cost centre
Total Building Expenditures	360,297	388,716	266,240	decrease due to significant commercial building permits issued in 2013.
Total Source Water Protection Expenditures	-	-	15,000	new in 2014
Total Planning & Development Expenditures	-	-	151,217	portion of expenses budgeted are cost recovable such as engineering, advertising, legal - new cost centre.
Total By-Law Expenditures	-	-	51,955	increase due to the cost recovery portions for engineering/environmental and legal fees - new cost centre.
Total Roads Expenditures	1,403,268	1,267,003	1,269,029	decrease due to major expenses such as Carroll Pond debt & interest payments budgeted in Finance.
Total Parkland Expenditures	-	-	73,486	new cost centre - previously budgeted in Recreation
Total ORC Expenditures	156,625	162,452	199,788	evening and weekend coverage at the ORC, benefits for FTE at ORC, and Olympia repair costs
Total Recreation Expenditures	225,800	183,756	189,211	decrease due to expenses budgeted in new Parkland Cost Centre.
Total Fire Expenditures	584,000	536,078	580,303	
Total Library Expenditures	5,000	5,574	6,200	
Total Badenoch Expenditures	-	-	7,120	new cost centre - previously budgeted in Recreation
Total Committee Expenditures	14,220	9,066	16,010	
Total Operating Expenditures	4,101,253	3,688,362	4,207,723	2013 Actual is lower than 2013 Budget because \$567K 2012 Surplus offsetted the 2013 budget.
2013 Capital Expenditures per the 2013 Approved Capital Budget				
Transfer to Capital Funds - Administration	63,000	-	-	Commencing in 2014 this is shown as part of the Capital Budgeting Process
Transfer to Capital Funds - Fire	87,000	-	-	Commencing in 2014 this is shown as part of the Capital Budgeting Process
Transfer to Working Reserves - Fire	50,000	-	-	Commencing in 2014 this is shown as part of the Capital Budgeting Process
Transfer to Capital Funds - Building	38,600	-	-	Commencing in 2014 this is shown as part of the Capital Budgeting Process
Transfer to Capital Funds - Roads	1,109,000	-	-	Commencing in 2014 this is shown as part of the Capital Budgeting Process
Transfer to Working Reserves - Roads	50,000	-	-	Commencing in 2014 this is shown as part of the Capital Budgeting Process
Transfer to Capital Funds - Recreation	305,000	-	-	Commencing in 2014 this is shown as part of the Capital Budgeting Process
Transfer to Capital Funds - ORC	60,000	-	-	Commencing in 2014 this is shown as part of the Capital Budgeting Process
Capital Budget Expenditures & Allocations to Working Reserves	1,762,600			
Transfer to Reserves and Reserve Funds				
Transfer to Working Reserves - Admin.	10,000	-	-	Commencing in 2014 this is shown as part of the Capital Budgeting Process
Transfer to Reserve Funds - Roads	205,185	-	-	Commencing in 2014 this is shown as part of the Capital Budgeting Process
Transfers	215,185	-	-	Commencing in 2014 this is shown as part of the Capital Budgeting Process

Municipal Taxation Reconciliation

	2013 Budget	2013 Actual	2014 Budget	Comments
Total Revenues for funding Operations	2,057,568	2,311,340	1,710,248	
Revenues - Capital Reserve Fund and Working Reserve Transfers for 2013 Capital Projects	752,785			
Revenues - Provincial Grants/Subsidies for items not listed in 2013 Capital	226,185			
Total Operating Expenditures	4,101,253	3,688,362	4,207,723	
Capital Budget Transfers & Allocations to Working Reserves	1,762,600		-	
Operating Budget Transfers & Allocations to Working Reserves & Reserve Funds	215,185			
Total Capital Expenditures funded from Taxation Levy	-		667,990	
Total Municipal Taxation	3,042,500	3,042,500	3,165,465	

Schedule B: Base Budget Increase Forms

**TOWNSHIP OF PUSLINCH
2014 OPERATING BUDGET**

2014 REQUESTED BASE BUDGET INCREASES

Department

Fire

Priority

1

1 - Purpose of Expenditure

To add an Auxiliary Firefighter Program to the Fire Department in order to prepare a group of potential candidates for future recruitments. The program will also assist the divisions in fire suppression, fire prevention and public education.

2 - Need

The Fire Department conducted recruitment drives in 2014 (7 recruits), 2013 (3 recruits), 2012 (6 recruits), 2011 (8 recruits), 2010 (2 recruits), 2008 (1 recruit), and 2007 (4 recruits). The Auxiliary Firefighter Program will enable the department to continue its operation without a shortage of staff.

3 - Benefit of the Investment

Recruitment drives and recruitment training has a significant impact on the Fire Department's Operating Budget. The Auxiliary Firefighter Program has the potential to save the Township \$2,442.00 of training wages per Auxiliary member. There are also savings found in the divisions of fire prevention and public education. Some areas where Auxiliary Firefighters are often used are:

- Designated weekend truck checks
- Fire hall, equipment and vehicle maintenance
- Attendance at community events and promotion of positive interaction with the community
- Assist divisions in fire prevention and public education initiatives
- Assist in community events
- Participate in post incident cleanup

4 - Risk Assessment

The average recruit training program takes approximately six months to complete leaving the department short staffed for a long period of time. The Auxiliary program will reduce the workload in the division of training.

5 - Financial Impact

One-time request for 2014 Budget only?

3 Year Recurring Program - Benefit expenses incurred yearly, other expenses incurred every 3 years

Revenues Earned/Reserves Utilized

	Revenues	Reserves		
N/A				

Expenses Incurred (4 Auxiliary Firefighter Positions) - Taxation Levy Impact

Clothing Safety Allowance	\$1,860
WSIB	\$760
GWL and Jardine Lloyd Thompson Benefits	\$1,420
Professional Development	\$1,940

Total Expenses \$5,980

**TOWNSHIP OF PUSLINCH
2014 OPERATING BUDGET**

2014 REQUESTED BASE BUDGET INCREASES

Department	Badenoch	Priority	2
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1 - Purpose of Expenditure

To repair the drainage and plumbing issues in the Badenoch Community Centre.

2 - Need

The general health and performance of a building depends on its quality of maintenance. It is recommended that this work be performed after we receive the results of the structural audit to be completed in the Badenoch Community Centre.

3 - Benefit of the Investment

This will enable us to implement maintenance/repair work in a timely manner leading to prolonged life of the buildings.

4 - Risk Assessment

Status quo

5 - Financial Impact

One-time request for 2014 Budget only? No

Revenues Earned/Reserves Utilized

	Revenues	2013 Surplus	Balance in Reserves (as applicable)
	N/A	N/A	N/A
Total Revenues/Reserves	\$0	\$0	\$0

Expenses Incurred - Taxation Levy Impact

Plumbing and Drainage Costs	\$4,700
Total Expenses	\$4,700
Net Expense/(Revenue)	<u>\$4,700</u>

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

**TOWNSHIP OF PUSLINCH
2014 OPERATING BUDGET**

2014 REQUESTED BASE BUDGET INCREASES

Department	Building	Priority	1
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1 - Purpose of Expenditure

To add a Building Inspector/By-law Enforcement Officer to the Building Department in order to address the need for assistance with the processing of Building Permits specifically with plans review and inspections.

2 - Need

Permits per/staff person throughout Wellington County: Guelph Eramosa 2013 - 113, Erin - 125, Centre Wellington - 156*, Wellington North - 122*, Mapleton - 144, Minto - 123*, Puslinch - 203. Those municipalities with an * job responsibilities include By-law Enforcement.

3 - Benefit of the Investment

The current Zoning Officer position includes duties that require different skills for fulfilling the job responsibilities associated with zoning interpretation, legislative support to the Planning Advisory Committee, Committee of Adjustment, determining compliance with development agreements, etc. such as AMCT accreditation, Law Clerk training compared to the skills required to enforce regulatory by-laws such as Municipal Law Enforcement Officer Designation, Police Foundations or a Law and Security Diploma.

4 - Risk Assessment

Benefits continued. Currently the Township only offers performing inspection services related to Building permits weekday mornings. With the addition of this position the service would be expanded and offered in the mornings and afternoons.

5 - Financial Impact

One-time request for 2014 Budget only? **No**

**TOWNSHIP OF PUSLINCH
2014 OPERATING BUDGET**

2014 REQUESTED BASE BUDGET INCREASES

Department **Building** Priority **1**

Revenues Earned/Reserves Utilized

	Revenues	Reserves	Balances in Reserves
Savings in Engineering Costs	\$7,000		See Report FIN-2014-009 for the Balance in the Building Surplus Reserve Fund.
Building Surplus Reserve Fund		\$77,378	
Total Revenues/Reserves	\$7,000	\$77,378	

Expenses Incurred - Reserve Impact

Salary	\$62,899
Benefits	\$14,054
Laptop	\$1,500
Office Furniture	\$2,000
Software licensing fees	\$500
Professional Development	\$1,000
Accommodations	\$500
Clothing Safety Allowance	\$150
cell phone costs	\$775
Desk phone, phone line, cabling costs	\$1,000
Total Expenses	\$84,378

Net Expense/(Revenue) \$0

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

**TOWNSHIP OF PUSLINCH
2014 OPERATING BUDGET**

2014 REQUESTED BASE BUDGET INCREASES

Department	Elections	Priority	1
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1 - Purpose of Expenditure

For the purpose of the upcoming 2014 Election.

2 - Need

The voting tabulators provide an audit trail feature that allows results to be audited down to each individual ballot.

3 - Benefit of the Investment

The main benefits of a ballot tabulation system are speed and accuracy. This system allows the ability to automatically generate election results quickly, greatly improving the efficiency of the election. The system removes human subjectivity from the election. All ballots are scanned and tabulated exactly the same across the whole election, providing fairness and accuracy. There is a full audit trail, including a digital image of every ballot, to ensure all the information is available in case of close results or potential recounts. The system enhances accuracy and is an efficient means of tabulating ballots.

4 - Risk Assessment

How votes are tabulated throughout the County of Wellington:

Centre Wellington - Vote by mail with tabulators

Mapleton - Vote by mail with tabulators

Minto - Vote by mail hand count

Guelph Eramosa - Vote by mail hand count

Wellington North - No response as of this date

Erin - Vote by mail with tabulators

5 - Financial Impact

One-time request for 2014 Budget only?

**No - Every
Four Years**

Revenues Earned/Reserves Utilized

	Revenues	Reserves	Balances in Reserves
IT Hardware WR	\$0	\$12,000	See Report FIN-2014-009 for the Balance in these Working Reserves.
IT Software WR	\$0	\$10,000	
Total Revenues/Reserves	\$0	\$22,000	\$0 \$0

Expenses Incurred - Reserve Impact

Voting Tabulator System	\$22,000
Total Expenses	\$22,000

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

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

**TOWNSHIP OF PUSLINCH
2014 OPERATING BUDGET**

2014 REQUESTED BASE BUDGET INCREASES

Department	Public Works	Priority	1
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1 - Purpose of Expenditure

To hire one (1) additional FT seasonal winter operator

2 - Need

Current overtime practice is increasing, not able to comply with the 60 hour driving time regulation during prolonged storm events. The Public Works foreman not able to perform supervisory duties and make informed decisions for the Township as a whole. Snow plowing at the PCC grounds is insufficient and costs are increasing.

3 - Benefit of the Investment

Reduction in early morning overtime, foreman able to patrol and instruct staff as required, improved compliance with the 60 hour regulation. Public Works staff will be able to take over snow clearing of the PCC grounds. (split contract) Financial savings

4 - Risk Assessment

Status quo

5 - Financial Impact

One-time request for 2014 Budget only? No

Revenues Earned/Reserves Utilized

	Revenues	Reserves	Balance in Reserves (as applicable)
Contractor cost savings for snow clearing of PCC grounds	\$10,000	N/A	N/A
Total Revenues/Reserves	\$10,000	\$0	\$0

Expenses Incurred - Taxation Levy Impact

Salary	\$17,510
Benefits	\$1,930

Total Expenses **\$19,440**

Net Expense/(Revenue) **\$9,440**

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

**TOWNSHIP OF PUSLINCH
2014 OPERATING BUDGET**

2014 REQUESTED BASE BUDGET INCREASES

Department	Parkland	Priority	1
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1 - Purpose of Expenditure

For the lease of a half-tonne pickup in the Parkland department.

2 - Need

Currently, personal vehicles are being used to move Township equipment.

3 - Benefit of the Investment

To eliminate legal liability concerns associated with moving Township equipment using staff's personal vehicles.

4 - Risk Assessment

Status quo

5 - Financial Impact

One-time request for 2014 Budget only? No

Revenues Earned/Reserves Utilized

	2013 Surplus	Reserves	Balance in Reserves (as applicable)
Lease Expense	\$5,000	N/A	N/A
Total Revenues/Reserves	\$5,000	\$0	\$0

Expenses Incurred

Lease Expenses	\$5,000
Total Expenses	\$5,000
Net Expense/(Revenue)	\$0

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

**TOWNSHIP OF PUSLINCH
2014 OPERATING BUDGET**

2014 REQUESTED BASE BUDGET INCREASES

Department	Various	Priority	1
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1 - Purpose of Expenditure

To have structural audits completed on Township Facilities:
Municipal Office including Roads and Fire areas
Puslinch Community Centre
Badenoch Community Centre

2 - Need

The general health and performance of a building depends on its quality of maintenance. It is critical to perform these structural audits so the Township is aware of when items need to be replaced or maintained for budgeting purposes.

3 - Benefit of the Investment

These audits will assist Township staff with ensuring that the appropriate actions are implemented to improve the performance of structures and restore the desired functionality of structures. Also, these audits will enable us to implement maintenance/repair work in a timely manner leading to prolonged life of the buildings.

4 - Risk Assessment

Status quo

5 - Financial Impact

One-time request for 2014 Budget only? Yes

Revenues Earned/Reserves Utilized

	Revenues	2013 Surplus	Balance in Reserves (as applicable)
Structural Audit Costs	N/A	\$7,500	N/A
Implementing Recommendations from Structural Audit	N/A	\$10,000	N/A
Total Revenues/Reserves	\$0	\$17,500	\$0

Expenses Incurred

Structural Audit Costs	\$7,500
Implementing Recommendations from Structural Audit	\$10,000

Total Expenses **\$17,500**

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

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

Schedule C - Base Budget Increases Funding Sources

Base Budget Increases	Departments								Funding Sources					
	Parkland	Badenoch	Finance	Rec	Building	Roads	Fire	2014 Election	2013 Surplus	Cost Savings	Building Surplus RF	IT Hardware WR	IT Software WR	Tax Impact
Auxiliary Firefighter Program							5,980							5,980
Vehicle Lease	5,000								5,000					
Structural Audits		2,500	2,500	2,500					7,500					
Implementation of Structural Audit Comments				10,000					10,000					
Badenoch Plumbing and Drainage		4,700												4,700
Building Inspector/By-Law Enforcement Officer					84,378					7,000	77,378			
Voting Tabulators								22,000				12,000	10,000	
FT Seasonal Winter Staff						19,440				10,000				9,440
Total	5,000	7,200	2,500	12,500	84,378	19,440	5,980	22,000	22,500	17,000	77,378	12,000	10,000	20,120

Schedule D - 2013 Actual Compared to 2014 Budget

Account	2013 Actual										Total
	Admin	Finance	Building	Planning	By-law	Roads	ORC	Parkland	Recreation	Fire	
Taxes written off (Twp share only)	-62,793										- 62,793
Conservation Authorities Levy	141,783										141,783
FT Wages	362,898	-	161,779	-	-	326,757	50,718	-	-	-	902,152
PT Wages	122,834	-	10,784	-	-	25,775	18,257	-	68,660	319,275	565,585
OT Wages	-	-	-	-	-	30,441	984	-	-	-	31,426
FT Benefits	110,253	-	45,543	-	-	102,119	10,919	-	4,114	33,749	306,697
PT Benefits	-	-	-	-	-	-	-	-	-	-	-
Manulife	-	-	-	-	-	-	-	-	-	-	-
WSIB	-	-	-	-	-	-	-	-	-	-	-
Insurance	40,910	-	17,418	-	-	87,203	16,710	-	18,402	17,552	198,195
IT Software & Hardware Operational Support/Upgrades	-	-	-	-	-	-	-	-	-	-	-
Office Supplies	20,970	-	6,885	-	-	390	237	-	1,918	4,729	35,129
Hydro	3,783	-	3,783	-	-	5,299	25,303	-	13,352	4,643	56,164
Heat	1,464	-	1,446	-	-	4,995	4,331	-	3,150	1,464	16,851
Fuel	-	-	7,436	-	-	93,223	51	-	2,868	10,144	113,723
Water Protection	194	-	-	-	-	-	398	-	4,192	98	4,882
Equipment Maintenance & Supplies	-	-	-	-	-	52,088	14,157	-	967	37,084	104,296
Oxygen & Medical Supplies	-	-	-	-	-	-	-	-	-	1,236	1,236
Public Education	-	-	-	-	-	-	-	-	-	5,254	5,254
Signage	-	-	1,757	-	-	11,732	77	-	-	-	13,567

Schedule D - 2013 Actual Compared to 2014 Budget

Account	2014 Budget											2014 Budget vs. 2013 Actual	Comments
	Admin	Finance	Building	Planning	By-law	Roads	ORC	Parkland	Recreation	Fire	Total		
Taxes written off (Twp share only)	66,479										66,479	129,272	
Conservation Authorities Levy	143,504										143,504	1,721	
FT Wages	190,656	206,446	128,073	43,162	11,945	327,746	54,517		47,775	-	1,010,320	108,168	Increase due to: 1.) Director of Finance began in July 2013 - new position 2.) Zoning/By-law Officer began in April 2013 as a FTE position rather than a PTE position. 3.) Recreation Administration Assistant began in July 2013 as a FTE position rather than a PTE position
PT Wages	118,700	-	2,823	-	3,000	28,020	24,769	19,656	45,925	340,000	582,893	17,308	Increase due to: 1.) ORC PT wages have increased due to evening and weekend coverage at the ORC. 2.) Fire PT wages have increased due to increased training and calls in 2014 compared to 2013.
OT Wages	-	-	-	-	-	32,700	1,000	-	170	-	33,870	2,444	
FT Benefits	34,335	38,365	28,430	8,360	2,285	60,932	9,852	-	5,910	-	188,469	118,228	FT, PT and Manulife Benefits should be reviewed in aggregate (all actuals were in one account in 2013) for a total increase of \$87K mainly due to new FTE positions in 2014 budgeted for the full year. -Also, 2.6% increase in Manulife Benefit Premiums. -Increase in Canada Pension Plan (CPP) Maximum Contribution from 2013 to 2014. -Increase in Employment Insurance (EI) contribution rate of 1.20% to 1.40% from 2013 to 2014.
PT Benefits	8,810	-	250	-	210	2,460	2,175	385	3,875	29,860	48,025	48,025	
Manulife	38,000	21,900	14,220	4,950	1,650	50,100	6,710	-	7,080	12,780	157,390	157,390	
WSIB	5,015	4,625	3,210	970	270	9,040	1,800	445	2,060	7,350	34,785	34,785	Insurance and WSIB should be reviewed in aggregate (all actuals were in one account in 2013) for a total increase of 24K mainly due to a projected increase of 15% in insurance premiums. WSIB rate increased from 1.98% in 2013 to 2.24% in 2014.
Insurance	32,230	-	15,780	-	-	89,300	17,590	-	19,616	13,338	187,854	10,341	
IT Software & Hardware Operational Support/Upgrades	-	1,750	750	-	-	-	-	-	-	-	2,500	2,500	These two accounts should be reviewed in aggregate (all actuals were in one account in 2013). Minimal decrease from 2013 actual to 2014 budget.
Office Supplies	2,600	11,200	7,680	250	250	500	500	-	500	7,800	31,280	3,849	
Hydro	-	5,600	2,400	-	-	5,600	26,350	-	13,900	4,900	58,750	2,586	Rising costs for hydro
Heat	-	1,510	1,510	-	-	5,150	4,465	-	3,245	1,510	17,390	539	
Fuel	-	-	10,000	-	-	98,820	3,000	2,650	1,000	10,755	126,225	12,502	Rising costs for fuel
Water Protection	140	-	60	-	-	-	800	-	4,200	100	5,300	418	
Equipment Maintenance & Supplies	-	-	-	-	-	47,100	18,000	5,000	-	21,100	91,200	13,096	Decrease is mainly due to Fire's non-recurring purchases of SCBA cylinders in 2013 totalling \$20K.
Oxygen & Medical Supplies	-	-	-	-	-	-	-	-	-	1,910	1,910	674	
Public Education	-	-	-	-	-	-	-	-	-	5,300	5,300	46	
Signage	-	-	-	1,000	1,800	14,000	200	-	-	-	17,000	3,433	Increase is mainly due to new signs on remaining Township Roads in 2014.

Schedule D - 2013 Actual Compared to 2014 Budget

Account	2013 Actual										Total
	Admin	Finance	Building	Planning	By-law	Roads	ORC	Parkland	Recreation	Fire	
Pavement Markings	-	-	-	-	-	12,643	-	-	-	-	12,643
Railway Maintenance	-	-	-	-	-	-	-	-	-	-	-
Maintenance Gravel	-	-	-	-	-	73,051	-	-	-	-	73,051
Calcium	-	-	-	-	-	33,246	-	-	-	-	33,246
Sand/Salt	-	-	-	-	-	220,344	-	-	-	-	220,344
Cleaning, Maintenance and Supplies	3,980	-	723	-	-	-	10,264	-	14,309	3,282	32,557
Kitchen Supplies	2,358	-	-	-	-	-	-	-	5,868	1,197	9,423
Waste Removal	-	-	-	-	-	909	-	-	2,817	-	3,726
Shop Overhead	-	-	-	-	-	12,524	-	-	-	-	12,524
Road Maintenance Supplies	-	-	-	-	-	34,704	-	-	-	-	34,704
Speed Monitor	-	-	-	-	-	-	-	-	-	-	-
Sidewalk Repairs	-	-	-	-	-	11,498	-	-	-	-	11,498
Vehicle Maintenance	-	-	1,643	-	-	-	-	-	-	27,333	28,976
Outdoor Maintenance	1,250	-	-	-	-	-	6,196	-	37,110	-	44,556
Postage	7,098	-	2,058	-	-	-	-	-	-	50	9,205
Communication	7,680	-	1,325	-	-	3,074	2,271	-	1,249	25,808	41,406
Legal	63,496	-	22,110	-	-	-	-	-	-	-	85,606
Audit	25,033	-	-	-	-	-	-	-	-	-	25,033
Engineering/Environmental	25,981	-	31,577	-	-	4,340	603	-	670	-	63,171
Events and Other	10,589	-	-	-	-	-	-	-	-	-	10,589
Mileage	6,437	-	679	-	-	-	106	-	818	6,466	14,507

Schedule D - 2013 Actual Compared to 2014 Budget

Account	2014 Budget											2014 Budget vs. 2013 Actual	Comments
	Admin	Finance	Building	Planning	By-law	Roads	ORC	Parkland	Recreation	Fire	Total		
Pavement Markings	-	-	-	-	-	14,800	-	-	-	-	14,800	2,157	Increase is mainly due to pavement markings on the larger Township roads in 2014 compared to 2013.
Railway Maintenance	-	-	-	-	-	5,100	-	-	-	-	5,100	5,100	
Maintenance Gravel	-	-	-	-	-	80,000	-	-	-	-	80,000	6,949	
Calcium	-	-	-	-	-	44,100	-	-	-	-	44,100	10,854	
Sand/Salt	-	-	-	-	-	183,000	-	-	-	-	183,000	37,344	It is recommended that 50K be contributed to the Winter Maintenance Reserve Fund in order to plan for potential winter storms in future years.
Cleaning, Maintenance and Supplies	-	6,150	1,350	-	-	-	13,000	-	12,100	5,000	37,600	5,043	Increase in 2014 compared to 2013 relates to insulation in Finance office's wall and steam cleaning not performed in 2013. In Recreation, the increase relates to new doors into big hall, sink and countertop of kitchen, and dry wall work in cloak room. In fire, the increase relates to the replacement of the heater unit.
Kitchen Supplies	-	2,380	1,020	-	-	-	-	-	5,000	1,200	9,600	177	
Waste Removal	-	-	-	-	-	1,000	600	-	2,400	-	4,000	274	
Shop Overhead	-	-	-	-	-	13,000	-	-	-	-	13,000	476	
Road Maintenance Supplies	-	-	-	-	-	37,400	-	-	-	-	37,400	2,696	
Speed Monitor	-	-	-	-	-	500	-	-	-	-	500	500	
Sidewalk Repairs	-	-	-	-	-	12,360	-	-	-	-	12,360	862	
Vehicle Maintenance	-	-	1,700	-	-	-	-	-	-	25,000	26,700	2,276	Decrease in 2014 compared to 2013 relates to many one-time expenses incurred in 2013 with the fire fleet due to damages to equipment within the fleet.
Outdoor Maintenance	-	1,820	780	-	-	-	10,000	15,000	2,100	-	29,700	14,856	Decrease relates to reallocations of costs to the Contract Services account.
Postage	-	7,735	3,315	-	-	-	-	-	-	-	11,050	1,845	Increase in postage rates from 0.63 to 0.75 effective March 2014.
Communication	775	8,765	4,205	-	-	2,600	1,960	-	3,330	16,000	37,635	3,771	Better cell phone rates in 2014 compared to 2013 due to new cell phone plans and work performed by Schooley Mitchell (Telecommunications Consultant).
Legal	10,000	-	20,000	20,000	6,000	-	-	-	-	-	56,000	29,606	A Legal Contingency Working Reserve has been created for large unbudgeted legal claims that are difficult to estimate for budgeting purposes.
Audit	-	17,850	7,650	-	-	-	-	-	-	-	25,500	467	
Engineering/Environmental	7,000	-	10,000	60,000	9,000	6,000	-	-	-	-	92,000	28,829	New Planning and By-law cost centres - most engineering/environmental fees in these cost centres are recoverable.
Events and Other	11,500	-	-	-	-	-	-	-	-	-	11,500	911	
Mileage	5,500	700	500	250	250	100	500	500	250	9,000	17,550	3,043	Increased mileage in 2014 compared to 2013 actuals relates to increased training in Fire Department in 2014 compared to 2013.

Schedule D - 2013 Actual Compared to 2014 Budget

Account	2013 Actual										Total
	Admin	Finance	Building	Planning	By-law	Roads	ORC	Parkland	Recreation	Fire	
Airfare	374	-	-	-	-	-	-	-	-	-	374
Professional Development	10,685	-	2,989	-	-	1,247	742	-	182	12,456	28,300
Membership and Subscriptions	5,317	-	834	-	-	756	127	-	214	1,648	8,896
Meals	441	-	294	-	-	-	-	-	-	-	735
Accom/Parking	5,374	-	960	-	-	-	-	-	-	-	6,334
Advertising	8,075	-	405	-	-	599	-	-	638	1,115	10,832
Vehicle Plates	-	-	232	-	-	5,209	-	-	-	-	5,441
Permits	-	-	179	-	-	-	-	-	-	-	179
Water Monitoring	11,571	-	-	-	-	-	-	-	-	-	11,571
Clothing	-	-	128	-	-	623	-	-	-	10,809	11,561
Emergency Management	2,478	-	-	-	-	-	-	-	-	-	2,478
Garbage Bags	8,542	-	-	-	-	-	-	-	-	-	8,542
Guelph Humane, Livestock Loss	-	-	4,417	-	-	-	-	-	-	-	4,417
Bridge Inspections	-	-	-	-	-	7,424	-	-	-	-	7,424
Street Lights - Repairs and Hydro	-	-	-	-	-	43,053	-	-	-	-	43,053
Service Charges	5,092	-	-	-	-	-	-	-	-	-	5,092
Debt Interest Repayment	-	-	-	-	-	-	-	-	-	-	-
Non Collectible Invoices	- 664	-	-	-	-	-	-	-	-	-	- 664

Schedule D - 2013 Actual Compared to 2014 Budget

Account	2014 Budget											2014 Budget vs. 2013 Actual	Comments	
	Admin	Finance	Building	Planning	By-law	Roads	ORC	Parkland	Recreation	Fire	Total			
Airfare	-	-	-	-	-	-	-	-	-	-	-	-	374	
Professional Development	16,800	3,600	4,670	500	1,020	1,420	1,200	-	750	17,060	47,020	18,720	\$4K additional - Increased professional development courses in Administration and Building for Computer Software Training, Management Training, and Mandatory Legislative Training. \$500 additional - Ice Certification Training in ORC \$600 additional - PRO training in Recreation \$6K additional - Fire training not conducted in 2013 that will be conducted in 2014. \$1K additional- training for By-law enforcement Training for Finance Department	
Membership and Subscriptions	5,430	1,870	1,680	450	110	800	150	-	225	1,700	12,415	3,519	Additional 2014 Expenditures \$350 - Admin - 1 additional AMCTO membership \$1.5K - Finance - MFOA and CPA,CA membership dues \$250 - Building - Ontario Association of Certified Technicians and Technologists \$450 - Planning - Ontario Association of Committee of Adjustment (OACA) and AMCTO Membership	
Meals	600	200	500	50	50	100	150	-	150	700	2,500	1,765	These accounts have been incorporated in different accounts in previous years. These will be separately tracked going forward.	
Accom/Parking	6,000	700	1,840	350	250	-	-	-	450	1,500	11,090	4,756		
Advertising	3,700	4,300	1,500	4,000	7,000	750	500	150	3,500	1,700	27,100	16,268	Increase relates to Public Notice Meetings budgeted as part of Planning and By-law. These advertising expenses are recoverable. Increase also relates to tax sale advertisements that are recoverable through the taxation roll.	
Vehicle Plates	-	-	264	-	-	6,400	-	-	-	-	6,664	1,223	Increase in price for renewing vehicle plates.	
Permits	-	-	-	-	200	2,000	-	-	-	475	2,675	2,496	Increase relates to Conservation Permits for doing Culvert Repairs (Hamilton, Halton and Grand River Conservation Authorities) for the Roads department.	
Water Monitoring	17,650	-	-	1,925	-	-	-	-	-	-	19,575	8,004	Budgeted based on 5 year agreement with Gamsby and Mannerow as well as discussions with Harden Environmental.	
Clothing	-	-	600	-	-	750	-	-	-	19,640	20,990	9,429	Increase from actual due to 4 additional new recruits in Fire	
Emergency Management	-	1,820	780	-	-	-	-	-	-	-	2,600	122		
Garbage Bags	-	9,000	-	-	-	-	-	-	-	-	9,000	458		
Guelph Humane, Livestock Loss	-	-	-	-	2,000	-	-	-	-	-	2,000	2,417	now budgeted as part of contracted services in By-law.	
Bridge Inspections	-	-	-	-	-	-	-	-	-	-	-	7,424	Performed once every two years	
Street Lights - Repairs and Hydro	-	-	-	-	-	45,000	-	-	-	-	45,000	1,947		
Service Charges	-	3,640	1,560	-	-	-	-	-	-	-	5,200	108		
Debt Interest Repayment	-	24,219	-	-	-	-	-	-	-	-	24,219	24,219	2013 actual is in the Roads Contract services account where it was originally budgeted.	
Non Collectible Invoices	-	6,500	-	-	-	-	-	-	-	-	6,500	7,164	budgeted to write off non collectible invoices from previous years.	

Schedule D - 2013 Actual Compared to 2014 Budget

Account	2013 Actual										Total
	Admin	Finance	Building	Planning	By-law	Roads	ORC	Parkland	Recreation	Fire	
Debt Principle Repayment	-	97,000	-	-	-	-	-	-	-	-	97,000
County False Alarm Fees	-	-	-	-	-	-	-	-	-	-	-
Contract Services	39,542	-	4,355	-	-	61,736	-	-	-	10,686	116,319
Rental of Office Equip	11,096	-	-	-	-	-	-	-	-	-	11,096
Grants	34,598	-	-	-	-	-	-	-	-	-	34,598
Contribution to Building Surplus	-	-	56,977	-	-	-	-	-	-	-	56,977
Contribution from Building Surplus	-	-	-	-	-	-	-	-	-	-	-
Contribution to Legal Contingency Working Reserve	-	-	-	-	-	-	-	-	-	-	-
Contribution to Insurance Contingency Working Reserve	-	-	-	-	-	-	-	-	-	-	-
Badenoch Cost Centre	-	-	-	-	-	-	-	-	-	-	2,260
Library Cost Centre	-	-	-	-	-	-	-	-	-	-	5,574
2014 Election	-	-	-	-	-	-	-	-	-	-	-
Source Water Protection	-	-	-	-	-	-	-	-	-	-	-

Schedule D - 2013 Actual Compared to 2014 Budget

Account	2014 Budget											2014 Budget vs. 2013 Actual	Comments
	Admin	Finance	Building	Planning	By-law	Roads	ORC	Parkland	Recreation	Fire	Total		
Debt Principle Repayment	-	101,000	-	-	-	-	-	-	-	-	101,000	4,000	
County False Alarm Fees	-	885	-	-	-	-	-	-	-	-	885	885	
Contract Services	2,420	55,440	23,760	5,000	4,665	40,381	-	29,700	3,700	24,625	189,691	73,372	2 Accounts should be reviewed in aggregate for a total increase of \$63K: Administration increase of \$1,550 - Taste Real (\$550 previously budgeted in Grants); Council Orientation (\$1,000 - new) Finance & Building increase of \$1,650- TOMRUMs (\$600 - new), Keystone Security (\$350 previously budgeted in Cleaning, Maint & supplies for Bldg); RKD Website Hosting (\$350 previously budgeted in Communications); EasyPay (\$350 previously budgeted in Office Supplies & Equipment) Planning & Development increase of \$5K- County Planner Fee (5K previously budgeted in the Planning Committee Cost Centre) By-Law increase of \$5K- Guelph Humane Society Contract (5K previously budgeted elsewhere) Fire Increase of \$11.2K- HLB Systems contract (\$3K - new in the latter part of 2013); 8,200 (Guelph Dispatch Agreement - previously budgeted elsewhere) Keystone Training - \$1K (new in 2013) Recreation Increase of \$3.7K due to County of Wellington Events Guide (previously budgeted in Grants) and Wilson Fire Alarm Monitoring (previously budgeted in Cleaning, Maintenance and Supplies for Building). Parkland increase of \$29K related to snow removal contracted services which were previously budgeted as part of Outdoor Maintenance in the Recreation department.
Rental of Office Equip	-	-	-	-	-	-	-	-	-	-	-	11,096	
Grants	-	64,700	-	-	-	-	-	-	-	-	64,700	30,102	based on Grant Requests provided.
Contribution to Building Surplus	-	-	-	-	-	-	-	-	-	-	-	56,977	Based on 2013 Surplus in the Building Cost Centre.
Contribution from Building Surplus	-	-	36,620	-	-	-	-	-	-	-	36,620	36,620	Difference between revenues and expenses budgeted in the Building Cost Centre.
Contribution to Legal Contingency Working Reserve	5,000	-	-	-	-	-	-	-	-	-	5,000	5,000	
Contribution to Insurance Contingency Working Reserve	5,000	-	-	-	-	-	-	-	-	-	5,000	5,000	
Badenoch Cost Centre	-	-	-	-	-	-	-	-	-	-	7,120	4,860	Based on requested grant request and other new maintenance items for the Building
Library Cost Centre	-	-	-	-	-	-	-	-	-	-	6,200	626	
2014 Election											29,650	29,650	New in 2014
Source Water Protection											15,000	15,000	New in 2014

Schedule D - 2013 Actual Compared to 2014 Budget

	2013 Actual										
Account	Admin	Finance	Building	Planning	By-law	Roads	ORC	Parkland	Recreation	Fire	Total
Committees	-	-	-	-	-	-	-	-	-	-	9,065

Schedule D - 2013 Actual Compared to 2014 Budget

	2014 Budget												
Account	Admin	Finance	Building	Planning	By-law	Roads	ORC	Parkland	Recreation	Fire	Total	2014 Budget vs. 2013 Actual	Comments
Committees											15,708	6,643	Budgeting based on number of Committee meetings per the Committee Meeting Schedule.
											Total 2014 Budget vs. 2013 Actual	519,061	
											Operating Carryforward Items	163,150	
											Total 2014 Budget vs. 2013 Actual	355,911	