

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	52,010.84	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
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	180,293.39	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	2,000.00	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	21,500.00	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	3,033.40	2,600.00	
	SUBTOTAL	396,300.00	389,309.31	388,560.00	

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	
01-0030-4309	Professional Development	1,420.00	1,246.86	1,420.00	2013 actual - 1,247 2012 actual - 1,334
01-0030-4311	Membership and Subscription Fees	800.00	756.16	800.00	2013 actual - 757 2012 actual - 757 Includes memberships to Ontario Road Supervisors Association (2) and County of Wellington Road Supervisor Association (2).
01-0030-4312	Employee Travel - Meals	-	-	100.00	
01-0030-4315	Insurance	82,400.00	87,203.29	90,300.00	Premium - \$77,651 * 15% increase = \$89,300 Contingent Claims (ie. potential deductible paid out) - 1,000
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
01-0030-4319	Permits	3,500.00	-	2,000.00	Conservation Permits for doing Culvert Repairs (Hamilton, Halton and Grand River Conservation Authorities) Commercial Vehicle Operator's Registration (CVOR) Permit
01-0030-4320	Contract Services	171,000.00	50,409.65	45,381.00	Carroll Pond Debt principle payments and interest payments are now budgeted in the Finance Cost Centre.
01-0030-4321	Clothing, Safety Allowance	750.00	623.27	750.00	\$150 per remuneration by-law * 5 full-time staff
01-0030-4326	Bridge Inspections	10,300.00	7,424.42	-	Occurs every 2 yrs - starting in 2016 commence contribution to bridge inspection working reserve.
01-0030-4400	Street Lights: Repairs and Hydro Bills	45,000.00	43,052.55	45,000.00	Reyner Electric Bills Hydro One Bills
	SUBTOTAL	326,970.00	200,864.48	199,001.00	
	TOTAL ROADS EXPENDITURES	1,403,267.90	1,255,558.51	1,284,529.00	

Parkland Operating Budget - 2014

4.2(a)(ii)

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/Morriston Ball Park/ Morriston 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	-	-	8,000.00	Includes equipment rental (tractor and lawn mower) plus other maintenance performed on Township equipment.
01-0110-4222	Maintenance Grounds	-	-	34,800.00	General Maintenance for all of Township Property. Any work performed on Municipal Property is allocated to that cost centre.
01-0110-4223	Equipment Lease	-	-	5,000.00	Pick-up truck rental for 6 months or Capital Budget request.
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	101,286.00	

ORC Operating Budget - 2014

4.2(a)(iii)

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.	97,955.53	46,500.00	\$155 (net of HST)/hour * 300 hours/year
01-0015-2700	Ice Rental - Non-Prime			3,900.00	\$78 (net of HST)/hour * 50 hours per year
01-0015-2800	Arena Summer Rentals			13,000.00	\$65 (net of HST)/hour * 200 hours per year
01-0015-2900	Gymnasium Rental			13,000.00	\$26 (net of HST)/hour * 500 hours/year
01-0015-3225	Insurance Proceeds			1,000.00	
	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	77,400.00	

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	78,900.00	

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		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	13,000.00	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
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	135,459.63	162,138.00	

ORC Operating Budget - 2014

EXPENDITURES

Account	Description	2013 Budget	2013 Actual	2014 Budget	Comments
					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
01-0080-4217	Waste Removal	-	-	600.00	
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
01-0080-4320	Contract Services	-	-	1,000.00	Noise Study for new Refrigeration System
	TOTAL	40,650.00	26,755.35	33,650.00	
	TOTAL ORC EXPENDITURES	156,625.00	162,214.98	195,788.00	