

ADOPTED BY COUNCIL: NOVEMBER 24, 2009  
RESOLUTION NOS. 188 AND 191

## TOWN OF BANCROFT ACCOUNTING POLICY

POLICY TITLE: Town Invoices for Services Rendered

### General

Invoices will be prepared on a cost recovery basis for services rendered.

These costs will include, but not be limited to, extraordinary use of staff time beyond normal expectations, direct labour, usage of town equipment, expenditures incurred, overhead, and administration.

1. Direct labour will be charged at a flat rate of \$35 per hour, adjusted on an annual basis in accordance with any change in wages and benefits rounded to an increment of \$5.
2. Usage of Town equipment will be charged at the following rates, adjusted on an annual basis, including operator:

Pick up truck	55.00/hr
Pick up truck / plow	75.00/hr
Single axle dump truck	80.00/hr
Single axle dump truck / plow & wing	95.00/hr
Tandem axle dump truck	90.00/hr
Tandem axle dump truck / plow & wing	110.00/hr
Wheel loader	90.00/hr
Backhoe	75.00/hr
Backhoe / power broom	125.00/hr
Grader	120.00/hr
Grader / snow wing	140.00/hr
Street sweeper (curb & gutter)	90.00/hr
Power flusher trailer	65.00/hr
Culvert steamer trailer	55.00/hr
3. Expenditures incurred will include all purchases directly related to the services rendered including, but not limited to, services, materials, and equipment rentals. The invoice prepared by the town will include the total invoice amount received from the supplier net of any recovery of GST or HST that the Town is entitled to receive.
4. Overhead and administration will be charged at a rate of 10% of the total invoice to cover management of the services provided, administration of the billing process, and other costs incurred but not directly attributed to the service provided.