



**The Corporation of the County of Wellington  
Administration, Finance and Personnel Committee  
Agenda**

May 19, 2015

1:00 pm

County Administration Centre

Guthrie Room

Members: Warden Bridge; Councillors Lever (Chair), Alls, Lennox, C. White

---

	Pages
<b>1. Call to Order</b>	
<b>2. Declaration of Pecuniary Interest</b>	
<b>3. Delegation:</b>	
3.1 Mr. Matthew Betik, KPMG	2 - 50
2014 Audited Financial Statements	
<b>4. Administration</b>	
4.1 Renaming - Standing Committee	51 - 51
4.2 Naming Of County Assets	52 - 53
4.3 Bradford Whitcombe Green Legacy Nursery	54 - 54
<b>5. Finance</b>	
5.1 Financial Statements as of April 30, 2015	55 - 96
5.2 Five-Year Plan Revisited	97 - 201
5.3 2016 Budget Timetable	202 - 203
<b>6. Personnel</b>	
<b>7. Closed Meeting</b>	
(Agenda emailed under separate cover)	
<b>8. Rise and Report</b>	
<b>9. Adjournment</b>	
Next meeting date June 16, 2015 or at the call of the Chair.	



# COUNTY OF WELLINGTON

---

## COMMITTEE REPORT

**To:** Chair and Members of the Administration, Finance and Personnel Committee  
**From:** Ken DeHart, County Treasurer  
**Date:** Tuesday, May 19, 2015  
**Subject:** **2014 Audited Financial Statements**

---

### **Background:**

The County's 2014 audited financial statements are attached for review and approval by the Committee and Council. Representatives from the County's auditing firm KPMG LLP will be at the meeting to present their audit findings and answer questions relating to the statements.

A final signed version of the statements will be produced following Council approval on May 28, 2015 at which point the statements will be posted on the County website.

### **Recommendation:**

That the County of Wellington's audited financial statements for the period ending December 31, 2014 be approved.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ken DeHart", with a stylized flourish at the end.

Ken DeHart, CPA, CGA  
County Treasurer



cutting through complexity

AUDIT

# The Corporation of the County of Wellington

Audit Findings Report  
For the year ended December 31, 2014

*KPMG LLP*

May 10, 2015



The contacts at KPMG in connection with this report are:

**Matthew Betik**  
Audit Engagement Partner

Tel: 519-747-8245  
Mobile: 519-500-7038  
mbetik@kpmg.ca

**Brendan Hall**  
Audit Senior Manager

Tel: 519-747-8273  
Mobile: 226-339-1804  
bdhall@kpmg.ca

**Annie Wallace**  
Audit Senior Accountant

Tel: 519-747-8800  
anniewallace@kpmg.ca

# Table of Contents

<b>Executive summary</b>	<b>3</b>
<b>Consolidated Financial Statements</b>	<b>4</b>
<b>Audit risks and results</b>	<b>5</b>
<b>Critical accounting estimates</b>	<b>7</b>
<b>Significant accounting policies and practices</b>	<b>8</b>
<b>Other matters</b>	<b>9</b>
<b>Adjustments and differences</b>	<b>12</b>
<b>Appendices</b>	<b>14</b>
<b>Appendix 1: Required communications</b>	<b>15</b>
<b>Appendix 2: Independence</b>	<b>16</b>
<b>Appendix 3: Audit Quality and Risk Management</b>	<b>17</b>
<b>Appendix 4: Background and professional standards</b>	<b>18</b>
<b>Appendix 5: Current developments</b>	<b>19</b>

At KPMG, we are **passionate** about earning your **trust**. We take deep **personal accountability**, individually and as a team, to deliver **exceptional service and value** in all our dealings with you.

At the end of the day, we measure our success from the **only perspective that matters – yours.**



# Executive summary

## Purpose of this report\*

The purpose of this Audit Findings Report is to assist you, as a member of the committee, in your review of the results of our audit of the consolidated financial statements of County of Wellington as at and for the period ended December 31, 2014.

This Audit Findings Report builds on the Audit Plan we presented to the Committee in the fall.

## Changes from the Audit Plan

There have been no significant changes regarding our audit from the Audit Planning Report previously presented to you.

## Status Update

- Legal letters returned to KPMG.

## Audit risks and results

We discussed with you at the start of the audit a number of **significant financial reporting risks**.

We are satisfied that our audit work has appropriately dealt with the risks.

We also discussed with you some **other areas of audit focus**.

*See pages 5 & 6*

## Adjustments and differences

The impact of the differences is as follows:

Revenues	(in \$'000s)
As currently presented	\$185,095
Uncorrected differences	\$(147)
As a % of the balance	-0.07%

Assets	(in \$'000s)
As currently presented	\$485,943
Uncorrected differences	\$0
As a % of the balance	0%

*See pages 11 & 12*

\* This Audit Findings Report should not be used for any other purpose or by anyone other than the audit committee. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this Audit Findings Report has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.

# Consolidated Financial Statements

The County of Wellington's Financial Statements include its proportionate share of the Wellington-Dufferin-Guelph Public Health Unit results from operations, in addition to its proportionate share of assets and liabilities of the Health Unit.

KPMG relies on the audit of the Health Unit that is performed by a separate auditor which issues an opinion on the financial statements of the Health Unit, which are then consolidated into the County's financial statements.

Highlights of financial information with respect to the two entities are provided below.

## Wellington-Dufferin-Guelph Public Health Unit

- Revenues of \$27.9M (some of which is funded from the County)
- Expenditures of \$25.2 M
- Income of \$2.7M
- Tangible Capital Assets of \$27.7M, up from \$17.4M prior year

The County consolidates their proportionate share, being 32.7% of revenues, expenditures, assets, liabilities & accumulated surplus. Significant transactions between the two entities are eliminated upon consolidation.

# Audit risks and results

Inherent risk of material misstatement is the susceptibility of a balance or assertion to misstatement which could be material, individually or when aggregated with other misstatements, assuming that there are no related controls.

We highlight our significant findings in respect of significant financial reporting risks as identified in our discussion with you in the Audit Plan, as well as any additional significant risks identified.

## Significant financial reporting risks

### Why

### Our significant findings from the audit

Fraud risk from management override of controls

As outlined in our audit planning report, in accordance with Canadian Audit Standards, there is the presumption of a risk of management override.

We have not identified additional risks of management override relating to this audit.

- KPMG performed a variety of procedures examining journal entries that were being posted to the general ledger.
- Journal entries were selected using various criteria to identify journal entries that could possibly be related to override activities.
- No issues were identified in our testing performed.

# Audit Areas of Focus

We identified other areas of focus for our audit in our discussion with you in the Audit Plan.

Significant findings from the audit regarding other areas of focus are as follows:

Other areas of focus	Why	Our significant findings from the audit
Cash & Investments	Significant FS Caption	<ul style="list-style-type: none"> <li>• Confirmations were sent to the County's financial institutions confirming balances; custody over the confirmation submission and receipt process was maintained at all times by KPMG LLP</li> <li>• Reconciling items tested</li> </ul>
Payroll	Represents the largest class of expenditures	<ul style="list-style-type: none"> <li>• Control testing performed, consistent with prior year we have noted that vacation payable balances remain high for certain individuals.</li> <li>• Procedures were performed over payroll expenditures, benefits expense</li> </ul>
Tangible Capital Assets	Significant FS Caption, with audit misstatements identified in previous years	<ul style="list-style-type: none"> <li>• Tested a sample of additions both to capital assets and WIP in fiscal 2014</li> <li>• Review of expense accounts to ensure that items related to capital assets were not expensed in 2014</li> <li>• Recalculation of amortization expenses</li> <li>• Losses on disposals in current year indicate that useful lives may be shorter than initially anticipated by the County. Annual examination beneficial given the magnitude and variation of County owned assets.</li> </ul>
Debt	Significant FS Caption	<ul style="list-style-type: none"> <li>• Confirmations were sent to the County's lenders and ensured that confirmation and amortization schedules support the balances recorded by the County at December 31, 2014.</li> </ul>
Taxation Revenue	Significant FS Caption	<ul style="list-style-type: none"> <li>• Confirmations were sent to each of the lower tier municipalities to confirm amounts that had been levied on behalf of the County and amounts outstanding as receivable or payable at year end.</li> </ul>

# Critical accounting estimates

## Estimates

Critical Accounting Estimates	<p>Management's process for identification and making accounting estimates are consistent with prior year.</p> <p>The potential impact of measurement uncertainty on the financial statements has been disclosed in the notes to the financial statements.</p> <p>During the course of our engagement, we did not identify instances of management bias in development of estimates.</p> <p>During the year management reviewed their useful lives of building assets and componentized assets where there were elements that were considered to have differing useful lives. This is discussed further in Note 1 of the financial statements.</p>
-------------------------------	--

We believe management's process for identifying critical accounting estimates is considered adequate

# Significant accounting policies and practices

Significant accounting policies and practices are disclosed in Note 1 to the financial statements.

# Other matters

## Other matters

We have highlighted below other significant matters that we would like to bring to your attention:

Professional standards require us to communicate to the Audit Committee Other Matters, such as material inconsistencies or material misstatements between MD&A and the audited financial statements, identified fraud or non-compliance with laws and regulations, consultations with other accountants, significant matters relating to the Company's related parties, significant difficulties encountered during the audit, and disagreements with management.

### Tangible Capital Assets

- Significant losses on disposal took place in the current year
- Largest related to the Terrace roof, excess of \$750K
- Overall review of the County's tangible capital asset disposals would indicate that generally speaking useful lives may be currently set up as longer than what the County is experiencing. With the exception of the vehicles all categories of assets experienced losses on disposal. This suggests that amortization is likely marginally understated my nominal amounts over multiple reporting periods. The County has performed a review of useful lives and componentized buildings in attempt to more accurately reflect estimated useful lives.
- The County should continue to review its useful lives of assets, and consider whether certain useful lives, specifically for elements within the building asset class, should be reduced. This would result in marginally higher amortization in multiple years, but likely to reduce the magnitude of loss on disposals. In the current year there was over \$1.3M of loss on disposal of fixed assets.

### Prepaid Expenses

- In December of 2014 the County received notices from benefits providers outlining the amounts to be paid in January 2015 (after year end) for benefits.
- The County had recorded an entry to DR prepaid expenses and CR accounts payable.
- At December 31, 2014 there is neither a pre-paid (no payment was made) and there was no amount payable or due to the benefit provider. Both assets and liabilities were overstated by approximately \$936K.
- No impact on surplus

Health Unit-Consolidation	<ul style="list-style-type: none"> <li>• In recent years the Health Unit has required funding for capital purposes from its member municipalities.</li> <li>• The County has loaned amounts to the Health Unit</li> <li>• Additional amounts (approx. \$900K) were forwarded to the Health Unit in the current year, which the County had initially recorded as an expenditure. In actuality it is a loan receivable for the County, and debt from the Health Unit's perspective which eliminates upon consolidation.</li> <li>• Consolidation approach was required to be adjusted to correctly account for the transactions that took place in 2014 (advances made to the Health Unit, and repayments of principal along with interest revenue that was re-paid by the Health Unit).</li> <li>• KPMG worked with management to ensure that certain consolidation entries were correctly capturing the appropriate information.</li> </ul>
Classification- Amount owed from Province	<ul style="list-style-type: none"> <li>• Management had recorded a negative deferred revenue. However this should be recorded up as a receivable as there was an amount due from the Province.</li> <li>• No impact on surplus</li> </ul>
Stewardship Revenue	<ul style="list-style-type: none"> <li>• Five quarters of revenue recorded in 2014.</li> <li>• Previously the County used to record last quarter of previous year and 3 quarters of current year, such that income was reasonably stated but ending accumulated surplus was consistently understated by 1 quarter of funding.</li> <li>• Management has recorded five quarters in 2014, thus revenues are overstated, while ending accumulated surplus is now accurately represented.</li> </ul>
Sick Leave Liability	<ul style="list-style-type: none"> <li>• During fiscal 2014 the sick leave liability was paid out, which had previously been accrued for and presented as a liability on the financial statements.</li> <li>• During the year a consolidation entry was recorded which effectively captured the decreased in liability but incorrectly recorded an entry to reduce expenditures.</li> <li>• Given that the pay-out primarily was a cash activity (not an impact on statement of operations) there should not have been a significant impact to the statement of operations.</li> <li>• Management has recorded a correcting entry, reflected in the financial statements.</li> </ul>



Vacation Payable  
Balances

- In last year's reporting we noted that the County had vacation balances payable that appear to be significant for certain individuals.
- County has \$1.35M of vacation outstanding at year end
- This balance has decreased by approximately 3.5% in the current year.
- Business implications of carrying larger vacation balances (earned at one rate, typically taken at a higher rate if career progression exists).
- Certain employees have \$10-30K outstanding at year end.

# Adjustments and differences

Adjustments and differences identified during the audit have been categorized as Corrected "adjustments" or Uncorrected "differences." These include disclosure adjustments and differences.

Professional standards require that we request of management and the audit committee that all identified adjustments or differences be corrected. We have already made this request of management.

## Corrected adjustments

The management representation letter includes all adjustments identified as a result of the audit, communicated to management and subsequently corrected in the financial statements.

## Uncorrected differences

The management representation letter includes the Summary of Uncorrected Audit Misstatements, which disclose the impact of all uncorrected differences considered to be other than clearly trivial.

# Adjustments and differences

Based on both qualitative and quantitative considerations, management have decided not to correct certain differences and represented to us that the differences—individually and in the aggregate—are, in their judgment, not material to the financial statements.

As at and year ended December 31, 2014

Amounts in \$'000s

Description of differences greater than \$100,000 individually	Income effect  (Decrease) Increase	Financial position		
		Assets (Decrease) Increase	Liabilities (Decrease) Increase	Equity (Decrease) Increase
Stewardship revenue (5 quarters)	(147)	-	-	-
<b>Total differences</b>	<b>(147)</b>	-	-	-
<b>Impact of PY unadjusted audit differences, reversed</b>	-	-	-	-
<b>Total differences (roll over impact)</b>	<b>(147)</b>	-	-	-

We concur with management's representation that the differences are not material to the financial statements. Accordingly, the differences have no effect on our auditors' report. KPMG notes that the above schedule reflects uncorrected audit adjustments.

## Implications of adjustments and differences

Although the differences have no effect on our auditors' report, these differences or the underlying matters regarding differences and adjustments (e.g., control deficiencies) could potentially cause future annual or interim financial statements to be materially misstated or have an implication on the financial reporting process.

The implications of such misstatements on the Company's internal control over financial reporting (ICFR) are discussed in "Control Observations."

# Appendices

---

**Appendix 1: Required communications**

---

**Appendix 2: Independence**

---

**Appendix 3: Audit Quality and Risk Management**

---

**Appendix 4: Background and professional standards**

---

**Appendix 5: Current developments**

---

# Appendix 1: Required communications

In accordance with professional standards, there are a number of communications that are required during the course of and upon completion of our audit. These include:

- **Auditors' report** – the conclusion of our audit is set out in our draft auditors' report which will be issued upon approval of the financial statements.
- **Management representation letter** –In accordance with professional standards, copies of the management representation letter are provided to the Audit Committee. We will require the management representation letter to be signed to subsequent to the approval of the financial statements, and prior to the issuance of our Auditors' report.

## Appendix 2: Independence

KPMG maintains a system of quality control designed to reflect our drive and determination to deliver independent, unbiased advice and opinions, and also meet the requirements of Canadian professional standards.

Professional standards require that we communicate the related safeguards that have been applied to eliminate identified threats to independence or to reduce them to an acceptable level. Although we have policies and procedures to ensure that we did not provide any prohibited services and to ensure that we have not audited our own work, we have applied the following safeguards related to the threats to independence listed above:

- We instituted policies and procedures to prohibit us from making management decisions or assuming responsibility for such decisions
- We obtained pre-approval of non-audit services, and during this pre-approval process we discussed the nature of the engagement and other independence issues related to the services
- We obtained management's acknowledgement of responsibility for the results of the work performed by us regarding non-audit services, and we have not made any management decisions or assumed responsibility for such decisions

# Appendix 3: Audit Quality and Risk Management

KPMG maintains a system of quality control designed to reflect our drive and determination to deliver independent, unbiased advice and opinions, and also meet the requirements of Canadian professional standards.

Quality control is fundamental to our business and is the responsibility of every partner and employee. The following diagram summarises the six key elements of our quality control systems.

Visit <http://www.kpmg.com/Ca/en/services/Audit/Pages/Audit-Quality-Resources.aspx> for more information.

- Other controls include:
  - Before the firm issues its audit report, the Engagement Quality Control Reviewer reviews the appropriateness of key elements of publicly listed client audits.
  - Technical department and specialist resources provide real-time support to audit teams in the field.
- We conduct regular reviews of engagements and partners. Review teams are independent and the work of every audit partner is reviewed at least once every three years.
- We have policies and guidance to ensure that work performed by engagement personnel meets applicable professional standards, regulatory requirements and the firm's standards of quality.
- All KPMG partners and staff are required to act with integrity and objectivity and comply with applicable laws, regulations and professional standards at all times.



- We do not offer services that would impair our independence.
- The processes we employ to help retain and develop people include:
  - Assignment based on skills and experience;
  - Rotation of partners;
  - Performance evaluation;
  - Development and training; and
  - Appropriate supervision and coaching.
- We have policies and procedures for deciding whether to accept or continue a client relationship or to perform a specific engagement for that client.
- Existing audit relationships are reviewed annually and evaluated to identify instances where we should discontinue our professional association with the client.

# Appendix 4: Background and professional standards

## Internal control over financial reporting

As your auditors, we are required to obtain an understanding of internal control over financial reporting (ICFR) relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on internal control. Accordingly, we do not express an opinion on the effectiveness of internal control.

Our understanding of ICFR was for the limited purpose described above and was not designed to identify all control deficiencies that might be significant deficiencies and therefore, there can be no assurance that all significant deficiencies and other control deficiencies have been identified. Our awareness of control deficiencies varies with each audit and is influenced by the nature, timing, and extent of audit procedures performed, as well as other factors.

The control deficiencies communicated to you are limited to those control deficiencies that we identified during the audit.

## Documents containing or referring to the audited financial statements

We are required by our professional standards to read only documents containing or referring to audited financial statements and our related auditors' report that are available through to the date of our auditors' report. The objective of reading these documents through to the date of our auditors' report is to identify material inconsistencies, if any, between the audited financial statements and the other information. We also have certain responsibilities, if on reading the other information for the purpose of identifying material inconsistencies, we become aware of an apparent material misstatement of fact.

We are also required by our professional standards when the financial statements are translated into another language to consider whether each version, available through to the date of our auditors' report, contains the same information and carries the same meaning.



## Appendix 5: Current developments

Please visit the [Current Developments Update for Audit Committee section](#) of the Audit Committee Institute page for recent developments in IFRS, Canadian securities matters, Canadian auditing and other professional standards and US accounting, auditing and regulatory matters.

The following is a summary of the current developments that are relevant to the Company:

Standard	Summary and implications	Reference
PS 3260: Liability for Contaminated Site	<ul style="list-style-type: none"> <li>Approved by PSAB in March 2010</li> <li>A liability for remediation of contaminated sites should be recognized when an environmental standard exists, contamination exceeds the standard, the County is directly responsible or accepts responsibility, it is expected that future economic benefits will be given up and a reasonable estimate can be made.</li> <li>Effective for fiscal year beginning January 1, 2015 for the County of Wellington, with retrospective application to December 31, 2014</li> </ul>	<ul style="list-style-type: none"> <li>Summary information, guidance, project planning tools have been provided to management.</li> <li>PS 3260 experts within KPMG have met management to assist with project planning, and educational training seminars</li> <li>KPMG has held an educational seminar at one of the County's area treasurers meeting</li> </ul>

#### **kpmg.ca**

KPMG LLP, an Audit, Tax and Advisory firm (kpmg.ca) and a Canadian limited liability partnership established under the laws of Ontario, is the Canadian member firm of KPMG International Cooperative ("KPMG International"). KPMG member firms around the world have 162,000 professionals, in 155 countries.

The independent member firms of the KPMG network are affiliated with KPMG International, a Swiss entity. Each KPMG firm is a legally distinct and separate entity, and describes itself as such.

© 2015 KPMG LLP, a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. All rights reserved.

The KPMG name, logo and "cutting through complexity" are registered trademarks or trademarks of KPMG International.



---

**County of Wellington**  
**Index to Financial Statements**  
**For the year ended December 31, 2014**

---

**Consolidated Financial Statements**

Independent Auditors' Report	
Consolidated Statement of Financial Position	1
Consolidated Statement of Operations	2
Consolidated Statement of Changes in Net Financial Assets	3
Consolidated Statement of Cash Flows	4
Notes to the Financial Statements	5-21

**Trust Fund Financial Statements**

Independent Auditors' Report	
Statements of Financial Position and Operations	24
Notes to the Financial Statements	25

---

## **County of Wellington**

### **Independent Auditors' Report**

---

#### **To the Members of Council, Inhabitants and Ratepayers of the Corporation of the County of Wellington:**

We have audited the accompanying consolidated financial statements of the Corporation of the County of Wellington, which comprise the consolidated statement of financial position as at December 31, 2014, the consolidated statements of operations, changes in net financial assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

#### *Management's Responsibility for the Consolidated Financial Statements*

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

#### *Auditors' Responsibility*

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### *Opinion*

In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Corporation of the County of Wellington as at December 31, 2014, and its consolidated results of operations, and its consolidated changes in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

**Chartered Professional Accountants, Licensed Public Accountants**

---

**County of Wellington****Consolidated Statement of Financial Position****As at December 31**

	<b>2014</b>	<b>2013</b>
	<b>\$</b>	<b>\$</b> (Restated-See Note 15)
<b>Assets</b>		
<b>Financial Assets</b>		
Cash and Short-Term Investments (Note 3)	27,165,623	28,738,282
Accounts Receivable	5,433,824	6,576,893
Long-Term Investments (Note 3)	68,008,002	71,945,848
Loans Receivable (Note 4)	378,875	481,068
<b>Total Financial Assets</b>	<b>100,986,324</b>	<b>107,742,091</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities	18,362,987	20,173,082
Deferred Revenue (Note 5)	7,955,562	8,676,019
Landfill Site Closure & Post Closure Liability (Note 6)	9,226,319	7,997,026
Post-Employment/Retirement Liability (Note 7)	2,015,142	2,887,446
WSIB Liability (Note 8)	1,448,036	1,435,121
Net Long-Term Liabilities (Note 9)	34,533,445	37,620,894
<b>Total Liabilities</b>	<b>73,541,491</b>	<b>78,789,588</b>
<b>Net Financial Assets</b>	<b>27,444,833</b>	<b>28,952,503</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 10)	382,176,695	372,855,271
Inventories of Supplies	729,083	505,388
Prepaid Expenses	1,521,405	1,985,197
<b>Total Non Financial Assets</b>	<b>384,427,183</b>	<b>375,345,856</b>
<b>Accumulated Surplus (Note 11)</b>	<b>411,872,016</b>	<b>404,298,359</b>

The accompanying notes are an integral part of these financial statements

**County of Wellington**  
**Consolidated Statement of Operations**  
**For the year ended December 31**

	<b>Budget</b>	<b>2014</b>	<b>2013</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
	<b>Note 20</b>		(Restated - See Note 15)
<b>Revenues</b>			
Taxation (Note 12)	81,640,500	81,623,864	79,285,560
Government Transfers			
Provincial (Note 13)	52,516,200	53,559,211	51,738,114
Federal (Note 13)	9,540,900	6,902,555	4,727,338
Municipal	27,179,700	24,552,275	24,759,241
Fees and Service Charges	8,840,100	7,670,274	7,691,941
Licences, Permits, Rent	6,730,500	7,010,965	6,955,891
Interest, Donations, Other	2,840,500	2,934,177	3,009,273
Development Charges Earned	873,000	842,579	1,112,949
<b>Total Revenues</b>	<b>190,161,400</b>	<b>185,095,900</b>	<b>179,280,307</b>
<b>Expenses</b>			
General Government	13,970,900	14,789,705	12,852,998
Protection to Persons & Property	19,115,700	19,542,367	17,647,545
Transportation Services	10,487,600	24,875,453	27,257,804
Environmental Services	7,784,500	9,755,331	7,481,141
Health Services	11,740,000	11,698,465	10,770,148
Social Housing	28,965,000	29,031,336	28,538,100
Social and Family Services	55,727,200	56,987,577	54,535,798
Library	5,385,700	6,092,579	5,682,218
Museum	1,742,000	1,856,996	1,829,010
Planning and Development	3,103,500	2,892,434	2,722,349
<b>Total Expenses</b>	<b>158,022,100</b>	<b>177,522,243</b>	<b>169,317,111</b>
Annual Surplus	32,139,300	7,573,657	9,963,196
Accumulated Surplus, Beginning of Year	404,298,359	404,298,359	394,335,163
Accumulated Surplus, End of Year	436,437,659	411,872,016	404,298,359

The accompanying notes are an integral part of these financial statements

---

**County of Wellington****Consolidated Statement of Change in Net Financial Assets**

<b>For the year ended December 31</b>	<b>Budget</b>	<b>2014</b>	<b>2013</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
			(Restated - See Note 15)
<b>Annual Surplus</b>	32,139,300	7,573,657	9,963,196
Acquisition of Tangible Capital Assets	(29,983,000)	(31,576,099)	(30,403,091)
Amortization of Tangible Capital Assets		20,505,664	18,765,785
Loss on Disposal of Tangible Capital Assets		1,366,176	1,254,206
Proceeds on Sale of Tangible Capital Assets		382,835	321,601
	2,156,300	(1,747,767)	(98,303)
Acquisition of Inventories of Supplies		(729,083)	(505,388)
Acquisition of Prepaid Expenses		(1,521,405)	(1,985,197)
Consumption of Inventories of Supplies		505,388	640,989
Use of Prepaid Expenses		1,985,197	1,115,362
Change in Net Financial Assets	2,156,300	(1,507,670)	(832,537)
Net Financial Assets, Beginning of Year	28,952,503	28,952,503	29,785,040
Net Financial Assets, End of Year	31,108,803	27,444,833	28,952,503



## County of Wellington

### Consolidated Statement of Cash Flows

For the year ended December 31	2014	2013
	\$	\$
		(Restated - See Note 15)
<b>Cash Provided By (Used In):</b>		
<b>Operating Activities:</b>		
Annual Surplus	7,573,657	9,963,196
Items Not Involving Cash:		
Amortization	20,505,664	18,765,785
Loss on Disposal of Tangible Capital Assets	1,366,176	1,254,205
Change in Post Employment/Retirement Liability	(872,304)	114,933
Change in WSIB Liability	12,915	10,999
Change in Landfill Liability	1,229,293	(669,892)
Change in Non-Cash Assets and Liabilities:		
Accounts Receivable	1,548,912	(1,802,285)
Accounts Payable and Accrued Liabilities	(1,279,932)	3,270,262
Deferred Revenue	(720,457)	2,725,932
Inventories of Supplies	(223,695)	135,601
Prepaid Expenses	(472,214)	(869,835)
<b>Net Change in Cash from Operating Activities</b>	<b>28,668,015</b>	<b>32,898,901</b>
<b>Capital Activities:</b>		
Proceeds on Sale of Tangible Capital Assets	382,835	321,601
Cash Used to Acquire Tangible Capital Assets	(31,576,099)	(30,403,090)
<b>Net Change in Cash from Capital Activities</b>	<b>(31,193,264)</b>	<b>(30,081,489)</b>
<b>Investing Activities:</b>		
Change in Loan Receivable	102,193	2,688
Change in Long-Term Investments	3,937,846	(5,366,061)
<b>Net Change in Cash from Investing Activities</b>	<b>4,040,039</b>	<b>(5,363,373)</b>
<b>Financing Activities:</b>		
Long-Term debt issued	-	8,200,000
Long-Term debt repaid	(3,087,449)	(2,515,430)
<b>Net Change in Cash from Financing Activities</b>	<b>(3,087,449)</b>	<b>5,684,570</b>
<b>Net Change in Cash and Short-Term Investments</b>	<b>(1,572,659)</b>	<b>3,138,609</b>
<b>Cash and Short-Term Investments, Beginning of Year</b>	<b>28,738,282</b>	<b>25,599,673</b>
<b>Cash and Short-Term Investments, End of Year</b>	<b>27,165,623</b>	<b>28,738,282</b>

The accompanying notes are an integral part of these financial statements

## Notes to the Financial Statements For the Year Ended December 31, 2014

---

The County of Wellington (the County) is an upper-tier municipality in the Province of Ontario, Canada. The County is comprised of seven member municipalities: the Towns of Erin and Minto, and the Townships of Centre Wellington, Guelph/Eramosa, Mapleton, Puslinch and Wellington North.

### 1. ACCOUNTING POLICIES

The consolidated financial statements of the County of Wellington are prepared by management in accordance with Canadian generally accepted accounting principles for governments as recommended by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants. Significant accounting policies adopted by the County are as follows:

#### a) Basis of Consolidation

##### (i) Consolidated Entities

These consolidated statements include the activities of all committees of Council and the following boards, municipal enterprises and utilities which are under the control of Council:

Wellington County Police Services Board

Wellington County Public Library Board

All interfund assets and liabilities and sources of financing and expenditures have been eliminated with the exception of loans or advances between reserve funds and any other fund of the municipality and the resulting interest income and expenditures.

Under PSAB standards, the County reports only its share of assets, liabilities and results of operations of any government partnerships in which it participates. The County participates in the Wellington-Dufferin-Guelph Health Unit to the extent of 32.7% (2013 – 32.7%) based on population, as stated in the agreement with the other participants, the City of Guelph and the County of Dufferin.

##### (ii) Trust Funds

Trust funds and their related operations administered by the County are not consolidated, but are reported separately on the Trust Funds Statements of Financial Position and Operations.

#### b) Basis of Accounting

##### (i) Accrual Basis of Accounting

The County follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and/or the creation of a legal obligation to pay.

##### (ii) Investments

Investments consist of bonds and debentures and are recorded at amortized cost. Discounts and premiums arising on the purchase of these investments are amortized over the term of the investments. When there has been a loss in value that is other than a temporary decline in value, the respective investment is written down to recognize the loss.

**(iii) Deferred Revenue**

In accordance with PSAB requirements obligatory reserve funds are reported as a component of deferred revenue. The County has obligatory development charge reserve funds in the amount of \$4,044,389 (2013 - \$3,610,181). These funds have been set aside, as required by the Development Charges Act, to finance a portion of the cost of growth-related capital projects. Revenue recognition occurs after the funds have been collected and when the County has incurred the expenditures for the capital works for which the development charges were raised (Note 5).

Unexpended funds of \$3,529,424 (2013 - \$4,102,460) received by the County under the Federal Gas Tax Revenue Transfer are reported as deferred revenue and will be recognized as revenue in the fiscal year in which the eligible expenditures are incurred (Note 5)

**(iv) Taxation**

Under PS3510, taxes receivable and tax revenue are recognized when they meet the definition of an asset, the tax is authorized and the taxable event has occurred (Note 12).

**(v) Government Transfers**

Under PS3410, government transfers received relate to social services, police, health and cultural programs. Transfers are recognized in the financial statements as revenues in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made (Note 13).

**(vi) Use of Estimates**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period. Significant estimates include assumptions used in estimating provisions for accrued liabilities, landfill closure and post-closure liability, actuarial valuations of employee future benefits, and the historical cost and useful lives of tangible capital assets.

Actual results could differ from these estimates.

**c) Physical Assets**

**(i) Tangible Capital Assets**

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land and landfill sites, is amortized on a straight line basis over their estimated useful lives as follows:

**Notes to the Financial Statements**  
**For the Year Ended December 31, 2014**

---

Major Asset Classification	Component Breakdown	Useful Life - Years
Land		N/A
Landfill Sites		N/A - Based on usage
Buildings	Structure	15 to 50
	Exterior	20 to 40
	Interior	15 to 40
	Site Elements	10 to 30
	Leasehold Improvements	Lease Term
Infrastructure	Roads and Parking Lots - Asphalt	20
	Roads and Parking Lots - Gravel	10
	Roads - Base	50
	Bridges - Surface	20
	Bridges and Culverts - Structure	50
	Traffic Signals, Street Signs, Outdoor Lighting	20
Vehicles & Machinery	Licensed Equipment	7
	Unlicensed Equipment	15
Furniture & Fixtures		15
Technology & Communications		5
Library Books		5

Landfill sites are amortized using the units of production method based upon capacity used during the year.

Assets under construction are not amortized until the asset is available for productive use.

The County completed a review of County building assets (not including Social Services buildings reviewed in 2013) in 2014 and determined that in order to properly manage these assets it was necessary to recognize that components of the building have significantly different useful lives.

The change in estimate of useful life from accounting for County buildings as a whole with a useful life of 40 years to accounting for these assets on a component basis with varied useful lives has resulted in an increase to amortization expense for the year ended December 31, 2014 of \$1,682,701.

**(ii) Contributions of Tangible Capital Assets**

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and are also recorded as revenue.

**(iii) Works of Art and Cultural and Historic Assets**

Works of art and cultural and historic assets are not recorded as assets in these financial statements. The County's art collection includes approximately 1,100 pieces, either created by a significant Wellington County artist and/or depicting Wellington County subject matter. The Museum's collection contains over 18,000 artifacts. The Archive's collection contains over 80,000 documents, photographs, and microfilm. Both collections relate to the history of Wellington County, and are fully catalogued with appraised values in the County's collections database. The collection is maintained and stored at the Wellington County Museum & Archives as per Provincial Standards for Ontario Museums.

**(iv) Interest Capitalization**

Borrowing costs incurred as a result of the acquisition, construction and production of an asset that takes a substantial period of time to prepare for its intended use are capitalized as part of the cost of the asset.

**Notes to the Financial Statements  
For the Year Ended December 31, 2014**

---

Capitalization of interest costs commences when the expenses are being incurred, borrowing costs are being incurred and activities that are necessary to prepare the asset for its intended use are in progress. Capitalization is suspended during periods in which active development is interrupted. Capitalization ceases when substantially all of the activities necessary to prepare the asset for its intended use are complete. If only minor modifications are outstanding, this indicates that substantially all of the activities are complete.

The capitalized interest costs associated with the acquisition or construction of tangible capital assets during the year was \$nil (2013 - \$nil).

**(v) Leased Tangible Capital Assets**

Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the related payments are expensed as incurred.

**(vi) Inventories of Supplies**

Inventories of supplies held for consumption are recorded at the lower of cost and replacement cost.

**2. TRUST FUNDS**

Trust funds administered by the County amounting to \$110,045 (2013 - \$73,780) have not been included in the Consolidated Statement of Financial Position, nor have their operations been included in the Consolidated Statement of Financial Activities.

**3. CASH AND INVESTMENTS**

Total cash and short-term investments of \$27,165,623 (2013 - \$28,738,282) are reported on the Consolidated Statement of Financial Position at cost and have a market value of \$27,165,621 (2013 - \$28,738,654) at the end of the year.

Total long-term investments of \$68,008,002 (2013 - \$71,945,848) are reported on the Consolidated Statement of Financial Position at cost and have a market value of \$72,088,777 (2013 - \$73,624,922).

At December 31, 2014 the County had undrawn credit capacity under a credit facility of \$5,000,000. Interest on the credit facility is at prime less 0.75%.

**4. LOANS RECEIVABLE**

**(i) Service Financing and Cost Sharing Agreements with the Township of Centre Wellington**

In 2003 the County entered into a service financing agreement with the Township of Centre Wellington. The agreement provides for the extension of water and sanitary sewer services to County-owned lands at Wellington Place in Aboyne. The County financed the initial cost of the services, and the Township is repaying the County for 87.5% of the cost of water services and 95.0% the cost of sanitary sewer services over a 10 year period commencing in 2006. In 2010 the County entered into a cost sharing agreement with the Township of Centre Wellington and Groves Memorial Hospital to fund three phases of a Community Planning Area Subwatershed Study. The County funds the work upfront and is repaid by the Township at 54% and the Hospital at 6%. In 2011 phase 1 was completed and in 2012 phase 2 was completed. The Township will repay the County over 10 years from year of completion and the Hospital will repay the County through the Township at the time of building permit issuance. The amount to be repaid to the County as at December 31, 2014 was \$247,591 (2013 - \$373,353) and is reflected on the Consolidated Statement of Financial Position as a Loan Receivable.

**Notes to the Financial Statements**  
**For the Year Ended December 31, 2014**

---

In 2013, the County and Centre Wellington agreed in principle to share soil remediation costs for the Fergus Library Expansion Project. The land, originally owned by Centre Wellington, will be remediated by the County upfront and repaid by the Township at 60%. Details of the repayment schedule are currently under negotiation. The amount to be repaid to the County as at December 31, 2014 was \$131,284 (2013 - \$104,715).

**5. DEFERRED REVENUE**

Deferred revenue, which is reported on the Consolidated Statement of Financial Position, is further analyzed as follows:

	<b>2014</b>	<b>2013</b>
Federal Gas Tax	3,529,424	4,102,460
Development Charges	4,044,389	3,610,181
Deferred Capital Grants	-	-
Deferred Operating Grants	275,548	263,083
Other	106,201	700,295
	<b>7,955,562</b>	<b>8,676,019</b>
	<b>2014</b>	<b>2013</b>
Balance, Beginning of Year		
Federal Gas Tax	4,102,460	2,391,529
Development Charges	3,610,181	3,071,351
Deferred Capital Grants	-	29,038
Deferred Operating Grants	263,083	314,686
Other	700,295	143,483
	<b>8,676,019</b>	<b>5,950,087</b>
Amounts Received		
Federal Gas Tax	2,579,679	2,622,160
Development Charges	1,144,358	1,530,462
Deferred Capital Grants	-	-
Deferred Operating Grants	56,334	397,001
Other	86,328	954,284
Interest Earned	277,248	218,792
	<b>4,143,947</b>	<b>5,722,699</b>
Contributions Used	(4,864,404)	(2,996,767)
Balance, End of Year	<b>7,955,562</b>	<b>8,676,019</b>

**6. LANDFILL SITE CLOSURE AND POST-CLOSURE LIABILITY**

The County is responsible for all aspects of solid waste management. As of December 31, 2014 there were 16 closed landfill sites (of which 5 locations were operating as transfer stations) and 1 active landfill site. The total estimated expenditure (on a discounted basis) for closure and post-closure care as of December 31, 2014 is \$9,936,672 (2013- \$8,729,716). The amount reported on the Consolidated Statement of Financial Position as of December 31, 2014 is \$9,226,319 (2013 - \$7,997,026 and the amount remaining to be recognized is \$710,353 (2013 - \$732,690).

Closure costs include final cover and vegetation, drainage control features, leachate control and monitoring systems, water quality monitoring systems, gas monitoring and recovery, land acquisition, site remediation, and site closure reports. Post-closure costs include leachate monitoring and treatment, water quality monitoring, gas monitoring and recovery, ongoing maintenance and annual

**Notes to the Financial Statements  
For the Year Ended December 31, 2014**

reports. The discounted cash flow analysis is based on the estimated costs for each of these items over a 25 year period using a long term borrowing rate of 3.85% (2013 – 4.60%).

The liability for closure and post closure care is recognized as the capacity of each site is used. For any closed sites, 100% of the liability is recognized. A total of 92.85% (2013 – 91.60%) of the liability is recognized and reported, which represents the estimated weighted average capacity used to December 31, 2014. It is estimated that sufficient landfill site capacity exists for approximately 30 years.

Of the \$9,226,319 (2013 - \$7,997,026) recognized as a liability, \$4,178,433 (2013 - \$3,256,528) is included on the Consolidated Statement of Financial Position as a reduction to budgetary accumulated surplus and will be recovered from future general municipal revenues and \$5,047,886 (2013 - \$4,740,498) is shown as an amount to be recovered from reserve funds (see note 11).

**7. POST-EMPLOYMENT / RETIREMENT LIABILITY**

Post-employment benefits include a provision to pay 90% of the premium cost for retired non-union full-time employees, 100% of the premium cost for retired union full-time employees and 50% of the premium cost for retired permanent part time employees for dental, extended health care and life insurance benefits for an employee voluntarily electing early retirement until the retired employee's 65<sup>th</sup> birthday. To be eligible to receive these benefits, the employee must be at least 55 years of age, have a minimum of ten years of continuous service with the County at the time of retirement and be in receipt of an OMERS pension.

Until 2014, post-employment benefits included a sick leave accumulation plan for full time unionized employees. This plan allowed for the vesting of sick leave credits after ten years of service, with a maximum accumulation of 1.5 days per month of completed service. Fifty percent of the accumulated credits are paid out upon termination, retirement, early retirement or death of the employee. Payouts are limited to a maximum of fifty percent of the employee's current salary.

In 2014, unionized employees agreed to a payout of the sick leave accumulation plan in the amount of \$908,792. This amount was funded from reserve funds and no remaining liability has been recognized. At this time Employees were given the option to retain up to a maximum of 175 hours of sick time not eligible for payout and at December 31, 2014 the outstanding balance of sick hours was 2,727 hours.

The present value of these benefit obligations at December 31, 2014 was estimated from an actuarial review completed in December 2012. The review calculated the benefit obligations using an accrued benefit obligation methodology, which recognizes the accrued benefit over the employees' working lifetime. Of the \$2,015,142 (2013 - \$2,887,446) recognized as a liability, \$2,015,142 (2013 - \$1,986,970) will be recovered from future general municipal revenues and \$0 (2013 - \$900,478) is an amount to be recovered from reserve funds (see note 11).

<b>Benefit</b>	<b>Number of Employees Entitled to Benefit as at December 31, 2014</b>	<b>Liability as at December 31, 2014</b>	<b>Liability as at December 31, 2013</b>
Sick Leave	0	-	900,478
Dental	39	356,433	349,906
Extended Health Care	39	1,145,027	1,118,624
Life Insurance	40	121,859	124,734
<b>County of Wellington Total</b>		<b>1,623,319</b>	<b>2,493,742</b>
Wellington-Dufferin Guelph Public Health Unit		391,823	393,704
<b>Consolidated Total</b>		<b>2,015,142</b>	<b>2,887,446</b>

**Notes to the Financial Statements**  
**For the Year Ended December 31, 2014**

Information about the County's benefit plan is as follows:

	2014	2013
Accrued Benefit Obligation:		
Balance, beginning of year	3,304,297	3,256,513
Current benefit cost	88,698	178,053
Interest	88,824	128,643
Benefits paid	(1,106,998)	(258,912)
Actuarial loss	(124,298)	-
Balance, end of year	2,250,523	3,304,297
Unamortized actuarial loss	(627,204)	(810,555)
<b>Liability for benefits</b>	<b>1,623,319</b>	<b>2,493,742</b>
Wellington-Dufferin-Guelph Public Health Unit	391,823	393,704
<b>Consolidated Total</b>	<b>2,015,142</b>	<b>2,887,446</b>

Included in expenses is \$183,351 (2013 - \$73,202) for amortization of the actuarial loss. The unamortized actuarial loss is amortized over the expected average remaining service life as listed below:

Retiree Benefits 14 years

The main actuarial assumptions employed for the valuation are as follows:

- (i) Interest (discount rate):  
The present value of future liabilities and the expense for the 12 months ended December 31, 2014 were determined using a discount rate of 4.0%.
- (ii) Medical costs:  
Medical costs were assumed to increase at the rate of 5.67% per year reducing over 6 years to 4% in 2018.
- (iii) Dental costs:  
Dental costs were assumed to increase at the rate of 4.0% per year.

## 8. WORKPLACE SAFETY AND INSURANCE

The County is a Schedule II (self-insured) employer with the Workplace Safety and Insurance Board (WSIB). Payments made to the WSIB in 2014 resulting from approved claims were \$70,608.98 (2013 - \$117,161) and are reported as a liability transaction on the Consolidated Statement of Financial Position. The WSIB liability has been established based on an actuarial evaluation completed in December 2012. The evaluation is updated every four years. As WSIB benefits are a compensated absence, PSAB Section PS 3250 requires full recognition of liabilities associated with workplace injuries that occurred on or before the valuation date. The amount reported on the Consolidated Statement of Financial Position as a liability is \$1,448,036 (2013 - \$1,435,121).

Information about the WSIB liability is as follows:



**Notes to the Financial Statements**  
**For the Year Ended December 31, 2014**

	<b>2014</b>	<b>2013</b>
Accrued Benefit Obligation:		
Balance, beginning of year	1,182,202	1,133,048
Current benefit cost	194,696	188,194
Interest	47,362	45,397
Expected benefit payments	(190,988)	(184,437)
Expected accrued benefit obligation, end of year	1,233,272	1,182,202
Actual accrued benefit obligation, end of year	1,233,272	1,182,202
Unamortized actuarial gain	214,764	252,919
<b>WSIB Liability</b>	<b>1,448,036</b>	<b>1,435,121</b>

Included in expenses is \$38,155 (2013 - \$38,155) for amortization of the actuarial gain. The unamortized actuarial gain on future payments required to WSIB is amortized over the expected period of the liability which is 10 years.

The main actuarial assumptions employed for the valuation are as follows:

- (i) Interest (discount rate):  
The present value of future liabilities and the expense for the 12 months ended December 31, 2014 were determined using a discount rate of 4.0%.
- (ii) Administration costs:  
Administration costs were assumed to be 30.0% of the compensation expense
- (iii) Compensation expense:  
Compensation costs, which include loss of earnings benefits, health care costs and non-economic loss awards, were assumed to increase at rates ranging from 1.5% to 6.0% depending on the benefit type.

The County purchases two forms of insurance to limit exposure in the event of a significant work-related accident resulting in a death or permanent disability. Occupational Accident Insurance coverage provides a one-time fixed payment of \$500,000 per incident. Excess indemnity insurance is in place to a maximum of \$10,000,000 with a \$500,000 retention.

## **9. NET LONG-TERM LIABILITIES**

Provincial legislation restricts the use of long-term liabilities to financing capital expenditures, and also authorizes the County to issue long-term debt for both County and Local purposes, with the latter at the request of the Local Municipality. The responsibility for raising the amounts required to service these liabilities rests with the County and such Local Municipalities for which the debt was issued.

Long-term liabilities outstanding for County purposes (2014 - \$34,533,445, 2013 - \$37,620,894) are direct, unsecured and unsubordinated obligations of the County. Long-term liabilities outstanding for Local Municipal purposes (2014 - \$26,347,588, 2013 - \$29,178,956) are direct, unsecured, unsubordinated, joint and several obligations of the County and such Local Municipalities.

- (a) The outstanding principal portion of unmatured long term liabilities for municipal expenditures is reported on the Consolidated Statement of Financial Position, under "Net Long-Term Liabilities". Net long-term liabilities reported on the Consolidated Statement of Financial Position are comprised of the following:

**Notes to the Financial Statements**  
**For the Year Ended December 31, 2014**

	2014	2013
Long-term liabilities incurred by the County, including those incurred on behalf of member municipalities, and outstanding at the end of the year	60,881,033	66,799,850
Long-term liabilities incurred by the County and recoverable from member municipalities	(26,347,588)	(29,178,956)
Net long-term liabilities at the end of the year	34,533,445	37,620,894

(b) Future principal payments for net long-term liabilities are as follows:

	Principal
2015	3,216,803
2016	3,071,694
2017	3,081,330
2018	3,208,936
2019	3,144,748
Subsequent to 2019	18,809,934
	34,533,445

(c) The long-term liabilities in (a) of this note issued in the name of the County, as well as those pending issues of long-term liabilities and commitments to be financed by revenues beyond the term of Council, have been approved by by-law. The annual principal and interest payments required to service these liabilities are within the annual debt repayment limit prescribed by the Ministry of Municipal Affairs and Housing.

(d) Total charges for the year for net long-term liabilities are as follows:

	2014	2013
Principal Payments	3,087,449	2,515,430
Interest	1,642,603	1,667,188
	4,730,052	4,182,618

(e) The charges shown on the previous table are recovered as follows:

	2014	2013
General Municipal Revenues	4,245,004	3,734,279
Development Charges	485,048	448,339
	4,730,052	4,182,618

(f) Net long-term liabilities are to be recovered are as follows:

	2014	2013
Net Long-Term Liabilities		
Recovered from General Municipal Revenues	30,685,445	33,435,894
Recovered from Development Charges	3,848,000	4,185,000
	34,533,445	37,620,894

**Notes to the Financial Statements**  
**For the Year Ended December 31, 2014**

**10. TANGIBLE CAPITAL ASSETS**

County tangible capital assets are identified by asset type. The cost of tangible capital assets, their accumulated amortization and net book value are disclosed in the following schedule:

<b>Cost</b>	<b>December 31, 2013</b>	<b>Additions</b>	<b>Disposals</b>	<b>December 31, 2014</b>
Land	\$ 31,244,947	\$ 359,021		\$ 31,603,968
Landfill Sites	1,871,638			1,871,638
Buildings	125,718,108	14,410,493	(1,741,154)	138,387,447
Infrastructure				-
Roads	297,058,260	7,799,622	(836,948)	304,020,934
Bridges	72,642,300	100,338		72,742,638
Culverts	15,959,284	1,374,251		17,333,535
Traffic Lights	2,315,958			2,315,958
Parking Lots	642,787	497,548	(46,796)	1,093,539
Vehicles & Machinery				
Licensed Equipment	9,312,027	906,444	(960,210)	9,258,261
Unlicensed Equipment	6,112,543	1,053,800	(693,680)	6,472,663
Furniture & Fixtures	6,433,954	504,362	(778,825)	6,159,491
Technology & Communications	4,356,545	1,172,756	(306,670)	5,222,631
Library Books	3,012,176	613,050	(539,818)	3,085,408
Public Health	6,828,374	3,819,894	(294,608)	10,353,660
Capital Work-in Progress	11,941,023	8,714,017	(9,749,497)	10,905,543
<b>Total</b>	<b>\$ 595,449,924</b>	<b>\$ 41,325,596</b>	<b>\$ (15,948,206)</b>	<b>\$ 620,827,314</b>

<b>Accumulated Amortization</b>	<b>December 31, 2013</b>	<b>Disposals</b>	<b>Amortization Expense</b>	<b>December 31, 2014</b>
Land	\$ -			\$ -
Landfill Sites	(776,788)		\$ (58,026)	(834,814)
Buildings	(26,133,819)	482,682	(6,179,330)	(31,830,467)
Infrastructure				
Roads	(134,786,073)	751,826	(8,393,506)	(142,427,753)
Bridges	(38,667,998)		(1,594,563)	(40,262,561)
Culverts	(7,415,935)		(446,384)	(7,862,319)
Traffic Lights	(1,528,102)		(150,550)	(1,678,652)
Parking Lots	(142,133)	18,909	(80,335)	(203,559)
Vehicles & Machinery				
Licensed Equipment	(3,961,533)	950,952	(953,006)	(3,963,587)
Unlicensed Equipment	(1,847,717)	344,634	(486,038)	(1,989,121)
Furniture & Fixtures	(3,083,028)	778,825	(382,943)	(2,687,146)
Technology & Communications	(1,606,003)	306,670	(750,539)	(2,049,872)
Library Books	(1,507,658)	539,818	(609,818)	(1,577,658)
Public Health	(1,137,866)	275,382	(420,626)	(1,283,110)
<b>Total</b>	<b>\$ (222,594,653)</b>	<b>\$ 4,449,698</b>	<b>\$ (20,505,664)</b>	<b>\$ (238,650,619)</b>

<b>Net Book Value</b>	<b>December 31, 2013</b>			<b>December 31, 2014</b>
Land	\$ 31,244,947			\$ 31,603,968
Landfill Sites	1,094,850			1,036,824
Buildings	99,584,289			106,556,980
Infrastructure				
Roads	162,272,187			161,593,181
Bridges	33,974,302			32,480,077
Culverts	8,543,349			9,471,216
Traffic Lights	787,856			637,306
Parking Lots	500,654			889,980
Vehicles & Machinery				
Licensed Equipment	5,350,494			5,294,674
Unlicensed Equipment	4,264,826			4,483,542
Furniture & Fixtures	3,350,926			3,472,345
Technology & Communications	2,750,542			3,172,759
Library Books	1,504,518			1,507,750
Public Health	5,690,508			9,070,550
Capital Work-in-Progress	11,941,023			10,905,543
<b>Total</b>	<b>\$ 372,855,271</b>			<b>\$ 382,176,695</b>

**Notes to the Financial Statements**  
**For the Year Ended December 31, 2014**

**(a) Assets Under Construction**

Assets under construction having a value of \$10,905,543 (2013 - \$11,941,023) have not been amortized. Amortization of these assets will commence when the asset is put into service.

**(b) Write-Down of Tangible Capital Assets**

The write-down of tangible capital assets during the year was \$nil (2013- \$nil).

**(c) Adjustments**

- (i) Adjustments relate to reclassification of assets as a result of updated information provided by asset management plan work during 2014.

**11. ACCUMULATED SURPLUS**

Accumulated surplus shown on the Consolidated Statement of Financial Position is analyzed below:

<b>As at December 31</b>	<b>2014</b>	<b>2013</b>
	<b>\$</b>	<b>\$</b>
<b>Surplus:</b>		
Invested in Tangible Capital Assets	382,176,695	372,855,271
Invested in Capital Fund	10,012,255	11,163,209
Share of Public Health Unit (Note 16)	1,515,336	3,600,730
Amounts to be Recovered		
From Future Revenues		
Net Long Term Liabilities	(34,533,445)	(37,620,894)
Landfill Liability	(4,178,433)	(3,256,528)
Post Employment Benefits	(2,015,142)	(1,986,970)
From Reserve Funds		
Landfill Liability	(5,047,886)	(4,740,498)
Post Employment Benefits	-	(900,478)
WSIB	(1,448,036)	(1,435,121)
<b>Total Surplus</b>	<b>346,481,344</b>	<b>337,678,721</b>
<b>Reserves set aside by Council for:</b>		
Capital	27,403,015	23,501,033
Contingencies and Stabilization	16,623,428	15,579,449
Equipment Replacement	5,204,957	4,609,929
Hospital Redevelopment		3,890,877
Benefit and Insurance	2,395,295	3,205,625
Program Specific	2,299,509	1,923,940
<b>Total Reserves</b>	<b>53,926,204</b>	<b>52,710,853</b>
<b>Reserve Funds set aside for specific purposes by Council for:</b>		
Landfill Closure and Post Closure	5,047,886	4,740,498
Workplace Safety and Insurance	3,279,752	3,348,711
Best Start Programme	661,760	2,592,832
Housing Development	1,177,083	1,978,310
Federal Housing Projects	954,737	924,244
Museum Donations and Endowments	288,306	278,391
Wellington Terrace Donations	54,944	45,799
<b>Total Reserve Funds</b>	<b>11,464,468</b>	<b>13,908,785</b>
<b>Accumulated Surplus</b>	<b>\$ 411,872,016</b>	<b>\$ 404,298,359</b>

**Notes to the Financial Statements**  
**For the Year Ended December 31, 2014**

**12. TAXATION**

Under PS3510, taxes receivable and tax revenue are recognized when they meet the definition of an asset, the tax is authorized and the taxable event has occurred.

	2014	2013
Property Tax Levy	81,125,000	77,912,200
Supplementary & Omitted Taxes	1,165,398	1,643,112
Payment in Lieu of Taxes	563,842	493,571
Other	28,193	28,375
	82,882,433	80,077,258
Less:		
Property Taxes written off as uncollectible	(621,722)	(591,698)
Provision for Assessment at Risk	(636,847)	(200,000)
	(1,258,569)	(791,698)
Tax Revenue recognized	\$ 81,623,864	\$ 79,285,560

**13. PROVINCIAL AND FEDERAL GOVERNMENT TRANSFERS**

The government transfers reported on the Consolidated Statement of Operations are:

	2014	2013
<b>Provincial Grants</b>		
Affordable Housing Construction Funding	206,400	207,700
Community Homelessness Prevention Initiative	2,853,900	2,890,900
Communities in Transition Economic Development	32,581	19,000
Community Policing Partnership, RIDE, 1000 Officers, Court Security	266,417	287,808
Health Unit – Ministry of Health and Long Term Care	5,625,416	5,059,009
Health Unit – Ministry of Children and Youth Services	728,466	708,556
Investing in Affordable Housing (IAH)	390,500	193,800
Library Operating and Pay Equity, Student, Admin Grant	157,087	162,259
Long Term Care Operating Subsidy	8,188,111	8,007,792
Ministry of Education Funding Childcare	11,197,300	10,059,700
Museum Operating Grant	52,264	52,264
Ontario Community Infrastructure Fund (OCIF)	59,327	511,284
Ontario Municipal Partnership Fund (OMPF)	3,611,000	5,130,500
Ontario Works Administration Subsidy	4,354,000	4,177,500
Ontario Works Benefit Subsidy	13,872,800	12,509,500
Ontario Works Provincial Addictions Funding	106,300	\$102,800
Strong Communities Rent Supplement	582,200	582,200
Trans Canada Trail Pan Am Legacy Funds	135,000	
Waste Diversion Ontario, Stewardship Ontario, OTS Tire	841,685	821,599
Other	298,457	253,943
Subtotal provincial grants	\$53,559,211	\$51,738,114
<b>Federal Grants</b>		
Citizenship and Immigration Canada Subsidy	339,800	346,500
Federal Block Funding Housing	3,244,488	3,351,383
Federal Gas Tax	3,297,532	1,008,720
Health Unit - Public Health Agency of Canada	20,735	20,735
Subtotal federal grants	\$6,902,555	\$4,727,338
<b>Total grant revenues</b>	<b>\$60,461,766</b>	<b>\$56,465,452</b>

**Notes to the Financial Statements**  
**For the Year Ended December 31, 2014**

---

**14. CONTINGENT LIABILITIES AND COMMITMENTS**

In the normal course of its operations, the County is subject to various litigations and claims. The ultimate outcome of these claims cannot be determined at this time.

The County has approved a grant of 20% of eligible costs to a maximum of \$5.0 million for the redevelopment of Groves Memorial Community Hospital (GMCH) in the Township of Centre Wellington. As of December 31, 2014 the sum of \$3,002,863 (2013 - \$1,109,123) has been paid to GMCH, leaving an outstanding commitment of \$1,997,137 (2013 - \$3,890,877).

In June 2014 the County approved capital improvement grants for three County hospital foundations; Groves Memorial Community Hospital Foundation, \$5,000,000, The Mount Forest Louise Marshall Hospital Foundation, \$2,200,000 and The Palmerston & District Hospital Foundation \$2,200,000, for a total pledge of \$9,400,000 over the five year period 2015 to 2019.

**15. PRIOR PERIOD RESTATEMENT OF WELLINGTON-DUFFERIN-GUELPH HEALTH UNIT**

In prior years the Wellington-Dufferin-Guelph Health Unit reported only the programs funded by the Counties of Wellington and Dufferin, the City of Guelph, and the Ontario Ministry of Health and Long Term Care. For programs funded by other entities, revenues and expenditures were netted and disclosed separately on the balance sheet. These programs included Healthy Babies Healthy Children, Preschool Speech and Language, County of Wellington Weetalk, Canadian Prenatal Nutrition Program and Community Grants. For 2014 reporting, the Wellington-Dufferin-Guelph Health Unit's financial statements reflect complete operations and the County has restated the Health Unit figures for 2013 accordingly with additional revenue reported of \$892,342 and expenses of \$897,512. The County's share of the Health Unit's assets, liabilities and municipal position for 2013 has been restated as \$3,718,526 (reported in 2013 \$3,723,696) which is \$5,170 lower than previously reported (Note 16).

**16. GOVERNMENT PARTNERSHIP**

The County of Wellington is a partner in the Wellington-Dufferin-Guelph Health Unit. The County provides 32.7% (2013 – 32.7%) of the municipal funding to the Health Unit, and is responsible for a similar share of the assets, liabilities and municipal position of the Health Unit. The County's share of the results of the Health Unit's financial activities for the year and its financial position at year end - have been consolidated in these financial statements. At December 31, 2014, the Health Unit's financial results and financial position are as follows:

	2014	2013
Financial Assets	6,530,834	15,461,171
Liabilities	(19,928,930)	(21,792,992)
Non-Financial Assets	27,923,289	17,703,460
Accumulated Surplus	14,525,193	11,371,639
Revenues	28,396,543	25,840,426
Expenses	25,242,989	22,550,379
Annual Surplus	3,153,554	3,290,047

The County Share of the Health Unit's assets, liabilities and municipal position are as follows:

	2014	2013
Share of Health Unit (Note 11)	1,515,336	3,600,730
Long Term Debt	(5,444,326)	(5,179,009)
Post Employment Liability	(391,823)	(393,704)
Non-Financial Assets	9,070,551	5,690,509
Accumulated Surplus	4,749,738	3,718,526

On December 19, 2012, The County entered into a Financing Agreement with the Wellington-Dufferin-Guelph Public Health Unit, the County of Dufferin and the City of Guelph, to finance the County portion of the cost of building the two new facilities at Chancellors Way, Guelph, and Broadway, Orangeville. The Financing Agreement allows for quarterly advances of capital by the County of Wellington to Public Health beginning in January 2013, until the completion of the new facilities. The total amount of the advances from all obligated municipalities will not exceed \$24,400,000 and based on 2011 Census population information, the County of Wellington's obligation is 32.7% or \$8,000,000. The interest rate on the loan repayment from the Health Unit to the County will be 3.34% per annum, and the term and amortization of the loan will be twenty years. Repayment will commence thirty days following certification by the project's architect of substantial completion of both facilities. The whole or any part of the capital financing under this agreement may be prepaid at any time without penalty or bonus.

The new facilities were completed in 2014. At December 31, 2014 the County has advanced \$5,552,946 (2013 - \$5,179,009) and received two principal loan repayments of \$108,620 leaving a loan balance at December 31, 2014 of \$ 5,444,326.

#### **17. PUBLIC LIABILITY INSURANCE**

The County has a comprehensive program of risk identification, evaluation and control to minimize the risk of injury to its employees and third parties and to minimize the risk of damage to its property and the property of others.

The County's purchased general liability insurance policy is \$25,000,000 per occurrence with no aggregate. The environmental liability policy is the maximum that can be purchased at \$3,000,000 per occurrence with an aggregate of \$5,000,000. The County's licensed fleet is insured with liability coverage of \$25,000,000. The deductible (self-insurance) is \$10,000 on fleet policies and \$50,000 on property and liability. The County also carries a legal expense reimbursement policy that covers 100% of legal fees to a maximum of \$100,000 per claim with an annual aggregate of \$250,000.

Based on claims received to December 31, 2014, the maximum deductible exposure to the County is estimated at \$354,200. These claims have not been accrued in the Financial Statements because the outcome of these claims is not known and the loss will be accounted for in the period in which the loss, if any, becomes known with certainty. For claims not covered by purchased insurance, the County has established a reserve, which as at December 31, 2014 totaled \$396,183 (2013 - \$305,195).

#### **18. PENSION AGREEMENTS**

The County makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of approximately 589 (2013 - 570) members of its staff. The plan is a defined benefit plan, which specifies the amount of retirement benefit to be received by the employees, based on the length of service and rates of pay.

Contributions of employees with a normal retirement age of 65 were being made at a rate of 9.0% for earnings up to the yearly maximum pensionable earnings of \$52,500 at a rate of 14.6%.

The County's contribution to OMERS for 2014 was \$3,216,956 (2013 - \$3,027,085) for current service and past service costs and is included as an expense on the Consolidated Statement of Operations. Employee contribution to OMERS in 2014 was \$3,216,956 (2013 - 3,027,085).

As per PSAB 3250.111, the County of Wellington is current with all payments to OMERS, therefore, there is neither a surplus or deficit with the County's pension plan contributions.

As at December 31, 2014, the OMERS Primary Plan had a funded ratio of assets to pension obligations of 90.8% (2013 - 88.2%). The OMERS pension plan reduced the funding deficit by \$1.5 billion to \$7.1 billion (2013 - \$8.6 billion).

**Notes to the Financial Statements**  
**For the Year Ended December 31, 2014**

---

**19. SOCIAL HOUSING PROPERTIES**

The County has title to the 1189 Social Housing units of the former Wellington-Guelph Housing Authority. The units are located in the City of Guelph and throughout the County. The related debt on these units remains with the Province of Ontario. Of the \$3,254,922 (2013 - \$3,351,425) in federal government subsidies provided to the County for social housing, \$1,073,009 (2013 - \$1,179,023) is retained by the province to fund the associated debt servicing costs.

**20. BUDGET DATA**

The budget data presented in these consolidated financial statements is based upon the 2014 operating and capital budgets approved by Council on January 30, 2014 and 2014 capital budget amendments in the amount of \$1,883,000 approved by Council throughout 2014. Amortization was not contemplated on development of the budget and, as such, has not been included. The chart below reconciles the approved budget to the budget figures reported in these consolidated financial statements.

	<b>Budget Amount</b>
	<b>\$</b>
<b>Revenues</b>	
Operating Budget	182,198,300
Capital Budget	29,983,000
Health Unit Budget	6,120,600
Less:	
Transfers from other funds	(20,371,400)
New debt financing	(1,881,000)
Internal Recoveries	(5,888,100)
<b>Total Revenues</b>	<b>190,161,400</b>
<b>Expenses</b>	
Operating Budget	182,198,300
Capital Budget	29,983,000
Health Unit Budget	6,120,600
Less:	
Transfer to other funds	(21,361,100)
Capital Expenses	(29,983,000)
Debt principal payments	(3,079,500)
Internal Charges	(5,856,200)
<b>Total Expenses</b>	<b>158,022,100</b>
<b>Annual Surplus</b>	<b>\$ 32,139,300</b>

**21. COMPARATIVE FIGURES**

Certain comparative figures have been reclassified to conform to the current year's presentation.



**Notes to the Financial Statements**  
**For the Year Ended December 31, 2014**

**22. SEGMENTED INFORMATION**

The County of Wellington is a diversified municipal government institution that is responsible for ensuring the provision of a wide range of services to its citizens, including police, roads, solid waste services, ambulance, public health, child care, social housing, Ontario Works, homes for the aged, museum, library and planning.

County services are provided by departments and their activities are reported in the Consolidated Statement of Operations. Certain departments have been separately disclosed in the segmented information in the following schedule.

<b>2014</b>											
	General Government	Protection	Transportation Services	Environmental Services	Health Services	Social Housing	Social and Family Services	Library	Museum	Planning & Development	Consolidated
Revenues											
Taxation	5,903,164	18,541,000	19,090,000	4,811,800	6,071,400	5,226,700	10,027,700	7,208,300	1,761,700	2,982,100	81,623,864
Grants and Subsidies	3,652,484	266,416	3,356,859	841,687	6,374,617	5,564,556	40,036,679	157,087	52,264	159,117	60,461,766
Municipal Revenue	17,500	501,631	2,041,674		211,804	14,666,912	7,048,306	29,760		34,688	24,552,275
Fees & Service Charges	629,646	42,468	219,110	3,158,283	(19,225)	(281,903)	3,497,051	94,955	66,986	262,903	7,670,274
Licences, Permits, Rents	1,051,273	165,483		12,887		5,711,161		35,391	34,770		7,010,965
Interest, Donations, Other	2,648,921	62			176,617	2,009	91,387	5,545	4,603	5,033	2,934,177
Development Charges	2,994	103,455	480,087		25,855		29,899	200,289			842,579
Total Revenues	13,905,982	19,620,515	25,187,730	8,824,657	12,841,068	30,889,435	60,731,022	7,731,327	1,920,323	3,443,841	185,095,900
Expenses											
Salaries and Benefits	7,080,036	406,200	4,771,918	2,259,386	6,179,483	3,297,381	22,910,069	3,426,684	1,298,544	1,903,759	53,533,460
Goods and Services	4,721,119	667,316	8,057,123	5,594,155	1,884,864	6,998,960	3,319,726	1,075,560	396,750	348,851	33,064,424
Transfer Payments	480,350	17,586,736			3,174,651	15,786,844	28,632,852		3,875	578,581	66,243,889
Insurance and Interest	683,505	186,895	246,293	1,577,362	38,841	321,111	933,763	161,041	17,410	8,585	4,174,806
Amortization	1,824,695	695,220	11,800,119	324,428	420,626	2,627,040	1,191,167	1,429,294	140,417	52,658	20,505,664
Total Expenses	14,789,705	19,542,367	24,875,453	9,755,331	11,698,465	29,031,336	56,987,577	6,092,579	1,856,996	2,892,434	177,522,243

**Notes to the Financial Statements**  
**For the Year Ended December 31, 2014**

2013											
	General Government	Protection	Transportation Services	Environmental Services	Health Services	Social Housing	Social and Family Services	Library	Museum	Planning & Development	Consolidated
Revenues											
Taxation	7,377,860	18,464,100	18,916,300	5,684,100	5,677,800	3,580,200	9,396,000	5,116,300	1,673,100	3,399,800	79,285,560
Grants and Subsidies	5,174,502	287,890	1,520,003	821,602	5,788,300	5,237,472	37,424,540	162,213	52,264	(3,334)	56,465,452
Municipal Revenue	32,243	644,810	1,753,016		163,051	14,492,059	7,613,625	26,160		34,277	24,759,241
Fees & Service Charges	440,602	165,756	(79,470)	2,459,653		(42,864)	4,300,013	99,603	76,487	272,161	7,691,941
Licences, Permits, Rents	1,070,402	164,955		12,887		5,653,432		34,344	19,871		6,955,891
Interest, Donations, Other	3,024,313				(15,040)						3,009,273
Development Charges		110,234	809,141		11,580	16,290	4,587	161,117			1,112,949
Total Revenues	17,119,922	19,837,745	22,918,990	8,978,242	11,625,691	28,936,589	58,738,765	5,599,737	1,821,722	3,702,904	179,280,307
Expenses											
Salaries and Benefits	6,509,195	355,912	4,411,666	2,201,104	4,068,566	2,793,259	22,247,485	3,406,949	1,172,856	1,871,510	49,038,502
Goods and Services	4,661,763	543,734	10,455,205	4,929,980	2,691,536	6,988,659	3,053,013	978,811	416,678	321,470	35,040,849
Transfer Payments	158,000	16,241,512			3,628,415	15,689,644	27,580,820		6,701	474,078	63,779,170
Insurance and Interest	549,112	188,492	302,954	76,378	52,624	345,076	989,181	163,922	16,679	8,387	2,692,805
Amortization	974,928	317,895	12,087,979	273,679	329,007	2,721,462	665,299	1,132,536	216,096	46,904	18,765,785
Total Expenses	12,852,998	17,647,545	27,257,804	7,481,141	10,770,148	28,538,100	54,535,798	5,682,218	1,829,010	2,722,349	169,317,111

---

## County of Wellington Independent Auditors' Report

---

### **To the Members of Council, Inhabitants and Ratepayers of the Corporation of the County of Wellington:**

We have audited the accompanying financial statements of the Trust Funds of The Corporation of the County of Wellington ("the Entity"), which comprise the financial position as at December 31, 2014 and the statement of operations for the year then ended, and a summary of significant accounting policies and other explanatory information.

#### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

#### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform an audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion, except as explained in the following paragraph.

In common with many such organizations, the Entity derives certain of its revenue from sundry sources, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Entity and we were not able to determine whether any adjustment might be necessary to such revenues, excess of revenues over expenditures, assets or fund balances..

### *Opinion*

In our opinion, except for the above-mentioned limitation on the scope examination, the financial statements present fairly, in all material respects, the financial position of the Trust Funds of The Corporation of the County of Wellington as at December 31, 2014, and the results of its operations for the year then ended in accordance with Canadian generally accepted accounting principles.

**Chartered Professional Accountants, Licensed Public Accountants**

Waterloo, Canada

**County of Wellington**  
**Trust Funds – Statement of Financial Position**  
As at December 31, 2014

	<b>Comfort Money</b>	<b>County Wellness Centre</b>	<b>Safe Communities</b>	<b>2014</b>	<b>2013</b>
<b>Financial Assets</b>					
Cash and Bank	42,447	33,621	33,977	110,045	73,780
<b>Liabilities</b>					
Balance	42,447	33,621	33,977	110,045	73,780

**County of Wellington**  
**Trust Funds - Statement of Operations**  
For the year ended December 31, 2014

	<b>Comfort Money</b>	<b>County Wellness Centre</b>	<b>Safe Communities</b>	<b>2014</b>	<b>2013</b>
<b>Balance at the beginning of the year</b>	42,240	13,186	18,354	73,780	52,114
<b>Source of Funds:</b>					
Deposits	216,928	48,779	27,417	293,124	277,203
<b>Use of Funds</b>					
Withdrawals	216,721	28,344	11,794	256,859	255,537
<b>Balance at the end of the year</b>	42,447	33,621	33,977	110,045	73,780

The accompanying notes are an integral part of these financial statements

**1. ACCOUNTING POLICIES**

These trust funds have not been consolidated with the financial statements of the County of Wellington (the "County").

These financial statements reflect the financial activity and financial position of funds held in trust by the County for residents of the Wellington Terrace Home for the Aged (Comfort Money), for County staff who are the members of the County Wellness Centre and for the Wellington County Safe Communities Committee.

In October 2012 the Safe Communities Trust fund was established. These funds are held in trust by the County for use by the Wellington County Safe Communities Committee.

Funds held in trust are maintained in separate bank accounts by the County on behalf of the Terrace residents and Safe Communities Committee. Net County Wellness Centre membership proceeds are maintained in the County's general bank account. Interest is credited to the funds and allocated to the Terrace residents, County Wellness Centre members and Wellington County Safe Communities Committee on the basis of their individual balances in the fund.



# COUNTY OF WELLINGTON

---

## COMMITTEE REPORT

**To:** Chair and Members of the Administration, Finance and Personnel Committee  
**From:** Donna Bryce, County Clerk  
**Date:** Tuesday, May 19, 2015  
**Subject:** **Renaming - Standing Committee**

---

### Background:

The Administration, Finance and Personnel Committee is one of eight standing committees of County Council. A suggestion was made that the use of the term "Personnel" is outdated and the term "Human Resources" better reflects the group of individuals that make up the department providing a variety of services to the County's employees including labour relations, compensation and benefits, recruitment and selection, health and safety, accessibility and training facilitation.

The structure and staffing of the Human Resources Department that reports to the Committee remains the same.

### Recommendation:

That the Administration, Finance and Personnel Committee be renamed the "Administration, Finance and Human Resources Committee"; and

That the Procedural By-law be amended to reflect the name change.

Respectfully,

A handwritten signature in cursive script, appearing to read "Donna Bryce".

Donna Bryce  
County Clerk



# COUNTY OF WELLINGTON

---

## COMMITTEE REPORT

**To:** Chair and Members, Administration, Finance and Personnel Committee  
**From:** Donna Bryce, County Clerk  
**Date:** Tuesday, May 19, 2015  
**Subject:** **Naming of County Assets**

---

### Background:

In March of this year, the Information, Heritage and Seniors Committee received a request to rename the Wellington County Puslinch Library to the Bradford Whitcombe Library. Brad Whitcombe was a County Councillor for 15 years and Warden in 2000, 2005 and 2006. He also served as Councillor, Deputy Reeve and as Reeve/Mayor for the Township of Puslinch from 1995 to 2010.

The Committee requested that before making a decision on renaming the Puslinch Library that a Naming Policy for County Assets be considered by the Administration, Finance and Personnel Committee for subsequent approval by County Council. The decision to rename would remain with the Information, Heritage and Seniors Committee.

County owned assets include buildings, facilities, parks, roads, development areas, etc. Staff have reviewed the naming policies of other municipalities and have found that some can be overly bureaucratic and that an ad hoc process to name/rename assets would be just as effective, seeing as the County has a standing committee system in place.

Currently, none of the County's member municipalities have naming of assets policies in place, with the exception of some that have street naming policies.

Several meeting rooms in the County Administrative Building have been named by County Council to recognize contributions to the County. The Keith Room was named after former County Engineer, William H. Keith who served the County for 31 years from 1934-1965. The Hungerford Room was named after R. B. Hungerford in recognition of his 50 years of service and the Guthrie Room after Hugh Guthrie in recognition of 30 years. Both men were Solicitors with Hungerford, Guthrie and Berry which served as the County's law firm from its earliest days.

The Nicholas Keith Room at the Museum and Archives in Aboyne was named by the Historical Society prior to the County taking over the service. Nicholas Keith was a farmer from Mount Forest who donated his collection of over 400 antiques to the Museum, which later became known as the Wellington County Museum.

Staff are recommending that requests to name/rename County assets be considered on an ad hoc basis by the relevant standing committee for a recommendation to County Council.

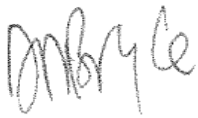


**Recommendation:**

That requests to name or rename a county owned asset be considered on an ad hoc basis by the appropriate standing committee for recommendation to County Council; and

That the request to rename the Puslinch Library remain under the consideration of the Information, Heritage and Seniors Committee.

Respectfully,

A handwritten signature in dark ink, appearing to read "Donna Bryce". The signature is written in a cursive, flowing style.

Donna Bryce,  
County Clerk



# COUNTY OF WELLINGTON

---

## COMMITTEE REPORT

**To:** Chair and Members of the Administration, Finance and Personnel Committee  
**From:** Scott Wilson, Chief Administrative Officer  
**Date:** Tuesday, May 19, 2015  
**Subject:** **Bradford Whitcombe Green Legacy Nursery**

---

### Background:

Brad Whitcombe was a member of County Council for 15 years representing Ward 7 in Puslinch and Warden in 2000, 2005 and 2006. He also served as Councillor, Deputy Reeve and as Reeve/Mayor for the Township of Puslinch from 1995 to 2010.

To recognize the legacy and contributions made by Brad Whitcombe to the County, the County Management Group was asked to provide suggestions to renaming a County building, facility or room. The majority would like to see the Green Legacy Tree Planting Programme renamed to honour him.

The Green Legacy Programme at the County of Wellington was initiated by Brad Whitcombe in conjunction with staff in 2004, with the idea to plant 150,000 trees to celebrate the County's 150-year anniversary. Since 2004, the planting programme has continued on an annual basis and a nursery facility has been established.

By the end of this year over 1.9 million trees will have been planted in the County of Wellington by community partners. It is the largest municipal tree planting programme in North America. In 2010, the programme was recognized by the United Nations under the Billion Tree Campaign.

The Green Legacy Tree Planting Programme has two facilities, one in Puslinch and the other in Wellington North. Staff are recommending that the Puslinch Green Legacy Facility be renamed the "Bradford Whitcombe Green Legacy Nursery".

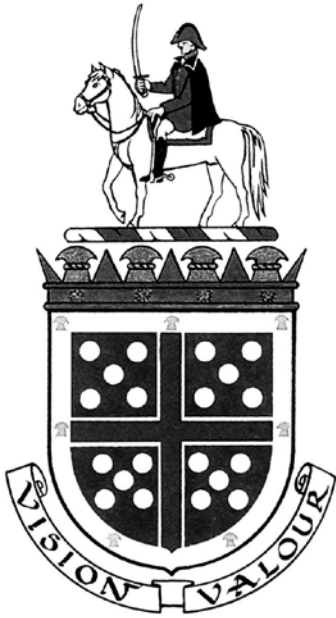
### Recommendation:

That the Puslinch Green Legacy Facility be renamed the "Bradford Whitcombe Green Legacy Nursery".

Respectfully,

A handwritten signature in dark ink, appearing to read 'Scott Wilson', written in a cursive style.

Scott Wilson,  
Chief Administrative Officer



# **THE COUNTY OF WELLINGTON**

**ADMINISTRATION, FINANCE  
AND PERSONNEL COMMITTEE**

## **CORPORATE FINANCIAL STATEMENTS**

**April 30, 2015**



**County of Wellington**  
**General Revenue & Expenditure**  
Statement of Operations as of  
30 Apr 2015

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
<b>Revenue</b>					
Property Taxation	\$86,054,500	\$0	\$20,568,214	24%	\$65,486,286
Grants and Subsidies	\$2,888,800	\$722,200	\$1,444,400	50%	\$1,444,400
Sales Revenue	\$12,000	\$0	\$(1,081)	(9%)	\$13,081
Other Revenue	\$2,818,000	\$107,691	\$(46,222)	(2%)	\$2,864,222
Internal Recoveries	\$42,400	\$9,969	\$20,467	48%	\$21,933
<b>Total Revenue</b>	<b>\$91,815,700</b>	<b>\$839,859</b>	<b>\$21,985,777</b>	<b>24%</b>	<b>\$69,829,923</b>
<b>Expenditures</b>					
Supplies, Material & Equipment	\$18,000	\$3,539	\$1,950	11%	\$16,050
Purchased Services	\$1,973,500	\$27,233	\$420,107	21%	\$1,553,393
Insurance & Financial	\$1,074,200	\$3,315	\$136,196	13%	\$938,004
<b>Total Expenditures</b>	<b>\$3,065,700</b>	<b>\$34,087</b>	<b>\$558,253</b>	<b>18%</b>	<b>\$2,507,447</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$(88,750,000)</b>	<b>\$(805,772)</b>	<b>\$(21,427,524)</b>	<b>24%</b>	<b>\$(67,322,476)</b>
<b>Transfers</b>					
Transfers from Reserves	\$(450,000)	\$0	\$0	0%	\$(450,000)
Transfer to Reserves	\$2,818,000	\$0	\$0	0%	\$2,818,000
<b>Total Transfers</b>	<b>\$2,368,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$2,368,000</b>
<b>NET COST (REVENUE)</b>	<b>\$(86,382,000)</b>	<b>\$(805,772)</b>	<b>\$(21,427,524)</b>	<b>25%</b>	<b>\$(64,954,476)</b>



**County of Wellington**  
**County Council**  
Statement of Operations as of  
30 Apr 2015

	<b>Annual Budget</b>	<b>April Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Other Revenue	\$18,200	\$1,486	\$5,986	33%	\$12,214
<b>Total Revenue</b>	<b>\$18,200</b>	<b>\$1,486</b>	<b>\$5,986</b>	<b>33%</b>	<b>\$12,214</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$734,000	\$55,057	\$218,824	30%	\$515,176
Supplies, Material & Equipment	\$49,600	\$5,208	\$22,199	45%	\$27,401
Purchased Services	\$213,000	\$14,486	\$70,810	33%	\$142,190
Insurance & Financial	\$1,700	\$0	\$1,674	98%	\$26
<b>Total Expenditures</b>	<b>\$998,300</b>	<b>\$74,752</b>	<b>\$313,508</b>	<b>31%</b>	<b>\$684,792</b>
NET OPERATING COST / (REVENUE)	\$980,100	\$73,266	\$307,522	31%	\$672,578
<b>NET COST (REVENUE)</b>	<b>\$980,100</b>	<b>\$73,266</b>	<b>\$307,522</b>	<b>31%</b>	<b>\$672,578</b>



**County of Wellington**  
**Office of the CAO/Clerk**  
Statement of Operations as of  
30 Apr 2015

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
<b>Revenue</b>					
User Fees & Charges	\$600	\$151	\$409	68%	\$191
Internal Recoveries	\$1,656,100	\$138,008	\$552,033	33%	\$1,104,067
<b>Total Revenue</b>	<b>\$1,656,700</b>	<b>\$138,159</b>	<b>\$552,442</b>	<b>33%</b>	<b>\$1,104,258</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$3,057,800	\$248,055	\$958,109	31%	\$2,099,691
Supplies, Material & Equipment	\$257,600	\$11,774	\$41,014	16%	\$216,586
Purchased Services	\$1,006,300	\$42,357	\$475,225	47%	\$531,075
Insurance & Financial	\$2,400	\$0	\$2,360	98%	\$40
Internal Charges	\$2,200	\$163	\$783	36%	\$1,417
<b>Total Expenditures</b>	<b>\$4,326,300</b>	<b>\$302,349</b>	<b>\$1,477,491</b>	<b>34%</b>	<b>\$2,848,809</b>
NET OPERATING COST / (REVENUE)	\$2,669,600	\$164,190	\$925,048	35%	\$1,744,552
<b>Transfers</b>					
Transfer to Capital	\$225,000	\$0	\$225,000	100%	\$0
<b>Total Transfers</b>	<b>\$225,000</b>	<b>\$0</b>	<b>\$225,000</b>	<b>100%</b>	<b>\$0</b>
<b>NET COST (REVENUE)</b>	<b>\$2,894,600</b>	<b>\$164,190</b>	<b>\$1,150,048</b>	<b>40%</b>	<b>\$1,744,552</b>



# County of Wellington

05-May-2015

Office of the CAO/Clerk

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2015

	LIFE-TO-DATE ACTUALS						
	Approved	April	Current	Previous	Total	% of	Remaining
	Budget	Actual	Year	Years		Budget	Budget
Guelph Campus Rewire	\$50,000	\$0	\$3,109	\$35,916	\$39,025	78 %	\$10,975
Core Switch Replacement	\$70,000	\$0	\$0	\$0	\$0	0 %	\$70,000
Archiving Storage System	\$40,000	\$5,191	\$5,191	\$12,736	\$17,927	45 %	\$22,074
Online GIS Upgrade	\$50,000	\$0	\$0	\$37,009	\$37,009	74 %	\$12,991
Records Management	\$80,000	\$0	\$0	\$0	\$0	0 %	\$80,000
Terrace UPS	\$40,000	\$0	\$0	\$0	\$0	0 %	\$40,000
Server Expansion 2015	\$55,000	\$0	\$0	\$0	\$0	0 %	\$55,000
JD Edwards Upgrade	\$370,000	\$2,576	\$2,576	\$283,878	\$286,453	77 %	\$83,547
Total Office of the CAO/Clerk	\$755,000	\$7,766	\$10,875	\$369,539	\$380,414	50 %	\$374,586



**County of Wellington**  
**Treasury**  
Statement of Operations as of  
30 Apr 2015

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
<b>Revenue</b>					
Internal Recoveries	\$412,000	\$34,333	\$137,333	33%	\$274,667
<b>Total Revenue</b>	<b>\$412,000</b>	<b>\$34,333</b>	<b>\$137,333</b>	<b>33%</b>	<b>\$274,667</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$1,308,400	\$117,384	\$443,014	34%	\$865,386
Supplies, Material & Equipment	\$37,000	\$327	\$4,656	13%	\$32,344
Purchased Services	\$271,900	\$16,895	\$(1,812)	(1%)	\$273,712
Insurance & Financial	\$35,800	\$0	\$3,772	11%	\$32,028
Internal Charges	\$4,600	\$151	\$1,660	36%	\$2,940
<b>Total Expenditures</b>	<b>\$1,657,700</b>	<b>\$134,757</b>	<b>\$451,290</b>	<b>27%</b>	<b>\$1,206,410</b>
NET OPERATING COST / (REVENUE)	\$1,245,700	\$100,423	\$313,956	25%	\$931,744
<b>Transfers</b>					
Transfers from Reserves	\$(46,600)	\$0	\$0	0%	\$(46,600)
Transfer to Reserves	\$50,000	\$0	\$50,000	100%	\$0
<b>Total Transfers</b>	<b>\$3,400</b>	<b>\$0</b>	<b>\$50,000</b>	<b>1,471%</b>	<b>\$(46,600)</b>
<b>NET COST (REVENUE)</b>	<b>\$1,249,100</b>	<b>\$100,423</b>	<b>\$363,956</b>	<b>29%</b>	<b>\$885,144</b>





**County of Wellington**  
**Human Resources**  
Statement of Operations as of  
30 Apr 2015

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
<b>Revenue</b>					
Internal Recoveries	\$1,003,900	\$98,052	\$320,544	32%	\$683,356
<b>Total Revenue</b>	<b>\$1,003,900</b>	<b>\$98,052</b>	<b>\$320,544</b>	<b>32%</b>	<b>\$683,356</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$1,417,200	\$118,875	\$470,647	33%	\$946,553
Supplies, Material & Equipment	\$126,800	\$19,097	\$28,936	23%	\$97,864
Purchased Services	\$417,400	\$13,327	\$55,186	13%	\$362,214
Transfer Payments	\$70,000	\$0	\$10,000	14%	\$60,000
Insurance & Financial	\$190,800	\$0	\$190,817	100%	\$(17)
Internal Charges	\$1,800	\$59	\$1,150	64%	\$650
<b>Total Expenditures</b>	<b>\$2,224,000</b>	<b>\$151,358</b>	<b>\$756,736</b>	<b>34%</b>	<b>\$1,467,264</b>
NET OPERATING COST / (REVENUE)	\$1,220,100	\$53,306	\$436,192	36%	\$783,908
<b>Transfers</b>					
Transfers from Reserves	\$(427,400)	\$(24,404)	\$(237,425)	56%	\$(189,975)
<b>Total Transfers</b>	<b>\$(427,400)</b>	<b>\$(24,404)</b>	<b>\$(237,425)</b>	<b>56%</b>	<b>\$(189,975)</b>
<b>NET COST (REVENUE)</b>	<b>\$792,700</b>	<b>\$28,902</b>	<b>\$198,767</b>	<b>25%</b>	<b>\$593,933</b>



**County of Wellington**  
**Property Services**  
Statement of Operations as of  
30 Apr 2015

	<b>Annual Budget</b>	<b>April Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Licenses, Permits and Rents	\$996,700	\$113,994	\$333,244	33%	\$663,456
User Fees & Charges	\$157,000	\$6,743	\$18,371	12%	\$138,629
Other Revenue	\$1,500	\$0	\$0	0%	\$1,500
Internal Recoveries	\$681,100	\$56,761	\$227,028	33%	\$454,072
<b>Total Revenue</b>	<b>\$1,836,300</b>	<b>\$177,498</b>	<b>\$578,643</b>	<b>32%</b>	<b>\$1,257,657</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$786,900	\$69,786	\$268,940	34%	\$517,961
Supplies, Material & Equipment	\$153,700	\$12,225	\$38,182	25%	\$115,518
Purchased Services	\$679,200	\$74,105	\$271,047	40%	\$408,153
Insurance & Financial	\$31,500	\$0	\$31,583	100%	\$(83)
Minor Capital Expenses	\$172,500	\$0	\$0	0%	\$172,500
Debt Charges	\$444,400	\$0	\$228,601	51%	\$215,799
<b>Total Expenditures</b>	<b>\$2,268,200</b>	<b>\$156,117</b>	<b>\$838,352</b>	<b>37%</b>	<b>\$1,429,848</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$431,900</b>	<b>\$(21,381)</b>	<b>\$259,710</b>	<b>60%</b>	<b>\$172,190</b>
<b>Transfers</b>					
Transfers from Reserves	\$(99,000)	\$0	\$0	0%	\$(99,000)
Transfer to Reserves	\$792,200	\$0	\$648,100	82%	\$144,100
<b>Total Transfers</b>	<b>\$693,200</b>	<b>\$0</b>	<b>\$648,100</b>	<b>93%</b>	<b>\$45,100</b>
<b>NET COST (REVENUE)</b>	<b>\$1,125,100</b>	<b>\$(21,381)</b>	<b>\$907,810</b>	<b>81%</b>	<b>\$217,290</b>



# County of Wellington

05-May-2015

## Property Services

### Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2015

	Approved Budget	April Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
Solar Panel Projects	\$2,624,200	\$0	\$0	\$889,606	\$889,606	34 %	\$1,734,594
Admin Centre: Heating System	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
116 Woolwich St Interior	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
Gaol: Elevator System	\$54,000	\$0	\$0	\$0	\$0	0 %	\$54,000
Admin Centre: Furniture Rplcmt	\$60,000	\$0	\$0	\$0	\$0	0 %	\$60,000
Admin Centre: 3rd Fl Flooring	\$45,000	\$0	\$0	\$0	\$0	0 %	\$45,000
Gaol: HVAC Rooftop Heating	\$25,000	\$0	\$0	\$0	\$0	0 %	\$25,000
<b>Total Property Services</b>	<b>\$2,908,200</b>	<b>\$0</b>	<b>\$0</b>	<b>\$889,606</b>	<b>\$889,606</b>	<b>31 %</b>	<b>\$2,018,594</b>



**County of Wellington**  
**Grants & Contributions**  
Statement of Operations as of  
30 Apr 2015

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
<b>Expenditures</b>					
Transfer Payments	\$52,900	\$0	\$47,500	90%	\$5,400
<b>Total Expenditures</b>	<b>\$52,900</b>	<b>\$0</b>	<b>\$47,500</b>	<b>90%</b>	<b>\$5,400</b>
NET OPERATING COST / (REVENUE)	\$52,900	\$0	\$47,500	90%	\$5,400
<b>Transfers</b>					
Transfer to Reserves	\$1,200,000	\$0	\$1,200,000	100%	\$0
<b>Total Transfers</b>	<b>\$1,200,000</b>	<b>\$0</b>	<b>\$1,200,000</b>	<b>100%</b>	<b>\$0</b>
<b>NET COST (REVENUE)</b>	<b>\$1,252,900</b>	<b>\$0</b>	<b>\$1,247,500</b>	<b>100%</b>	<b>\$5,400</b>



**County of Wellington**  
**POA Administration**  
Statement of Operations as of  
30 Apr 2015

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
<b>Revenue</b>					
Municipal Recoveries	\$515,600	\$19,816	\$192,942	37%	\$322,658
<b>Total Revenue</b>	<b>\$515,600</b>	<b>\$19,816</b>	<b>\$192,942</b>	<b>37%</b>	<b>\$322,658</b>
<b>Expenditures</b>					
Debt Charges	\$257,500	\$0	\$(4,548)	(2%)	\$262,048
<b>Total Expenditures</b>	<b>\$257,500</b>	<b>\$0</b>	<b>\$(4,548)</b>	<b>(2%)</b>	<b>\$262,048</b>
NET OPERATING COST / (REVENUE)	\$(258,100)	\$(19,816)	\$(197,490)	77%	\$(60,610)
<b>Transfers</b>					
Transfer to Capital	\$134,000	\$0	\$134,000	100%	\$0
<b>Total Transfers</b>	<b>\$134,000</b>	<b>\$0</b>	<b>\$134,000</b>	<b>100%</b>	<b>\$0</b>
<b>NET COST (REVENUE)</b>	<b>\$(124,100)</b>	<b>\$(19,816)</b>	<b>\$(63,490)</b>	<b>51%</b>	<b>\$(60,610)</b>



## County of Wellington

05-May-2015

POA Administration  
Capital Work-in-Progress Expenditures By Departments  
All Open Projects For The Period Ending April 30, 2015

	LIFE-TO-DATE ACTUALS						
	Approved	April	Current	Previous		% of	Remaining
	Budget	Actual	Year	Years	Total	Budget	Budget
Court House Roof Repairs	\$134,000	\$5,784	\$5,784	\$0	\$5,784	4 %	\$128,216
Total POA Administration	\$134,000	\$5,784	\$5,784	\$0	\$5,784	4 %	\$128,216



**County of Wellington**  
**Land Ambulance**  
Statement of Operations as of  
30 Apr 2015

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
<b>Expenditures</b>					
Transfer Payments	\$3,713,100	\$291,669	\$1,066,378	29%	\$2,646,722
<b>Total Expenditures</b>	<b>\$3,713,100</b>	<b>\$291,669</b>	<b>\$1,066,378</b>	<b>29%</b>	<b>\$2,646,722</b>
NET OPERATING COST / (REVENUE)	\$3,713,100	\$291,669	\$1,066,378	29%	\$2,646,722
<b>Transfers</b>					
Transfer to Reserves	\$250,000	\$0	\$250,000	100%	\$0
<b>Total Transfers</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$250,000</b>	<b>100%</b>	<b>\$0</b>
<b>NET COST (REVENUE)</b>	<b>\$3,963,100</b>	<b>\$291,669</b>	<b>\$1,316,378</b>	<b>33%</b>	<b>\$2,646,722</b>



# County of Wellington

01-May-2015

## Land Ambulance

### Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2015

	LIFE-TO-DATE ACTUALS						
	Approved	April	Current	Previous		% of	Remaining
	Budget	Actual	Year	Years	Total	Budget	Budget
2015 Replacement Ambulances	\$221,000	\$4,247	\$4,247	\$0	\$4,247	2 %	\$216,753
Ambulance IT Implmntn 2015	\$28,000	\$785	\$785	\$0	\$785	3 %	\$27,215
2015 Ambulance IT Replacements	\$76,000	\$2,765	\$2,765	\$0	\$2,765	4 %	\$73,235
2015 Ambulance Equipment	\$36,000	\$261	\$261	\$0	\$261	1 %	\$35,739
<b>Total Land Ambulance</b>	<b>\$361,000</b>	<b>\$8,058</b>	<b>\$8,058</b>	<b>\$0</b>	<b>\$8,058</b>	<b>2 %</b>	<b>\$352,942</b>





**County of Wellington**  
**Public Health Unit**  
Statement of Operations as of  
30 Apr 2015

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
<b>Expenditures</b>					
Transfer Payments	\$2,153,000	\$538,261	\$1,076,522	50%	\$1,076,478
Debt Charges	\$344,400	\$0	\$(10,582)	(3%)	\$354,982
<b>Total Expenditures</b>	<b>\$2,497,400</b>	<b>\$538,261</b>	<b>\$1,065,940</b>	<b>43%</b>	<b>\$1,431,460</b>
NET OPERATING COST / (REVENUE)	\$2,497,400	\$538,261	\$1,065,940	43%	\$1,431,460
<b>NET COST (REVENUE)</b>	<b>\$2,497,400</b>	<b>\$538,261</b>	<b>\$1,065,940</b>	<b>43%</b>	<b>\$1,431,460</b>



**County of Wellington**  
**Roads and Engineering**  
Statement of Operations as of  
30 Apr 2015

	<b>Annual Budget</b>	<b>April Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Municipal Recoveries	\$715,000	\$46,554	\$430,371	60%	\$284,629
User Fees & Charges	\$210,000	\$9,370	\$32,314	15%	\$177,686
Sales Revenue	\$400,000	\$0	\$0	0%	\$400,000
Internal Recoveries	\$1,750,000	\$98,153	\$897,550	51%	\$852,450
<b>Total Revenue</b>	<b>\$3,075,000</b>	<b>\$154,077</b>	<b>\$1,360,236</b>	<b>44%</b>	<b>\$1,714,764</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$4,870,400	\$468,782	\$2,129,612	44%	\$2,740,788
Supplies, Material & Equipment	\$3,749,500	\$295,422	\$2,319,182	62%	\$1,430,318
Purchased Services	\$1,389,700	\$118,778	\$497,222	36%	\$892,478
Insurance & Financial	\$293,400	\$0	\$293,416	100%	\$(16)
Minor Capital Expenses	\$713,200	\$30,977	\$66,514	9%	\$646,686
Debt Charges	\$226,500	\$0	\$96,820	43%	\$129,680
Internal Charges	\$1,655,300	\$96,269	\$894,989	54%	\$760,311
<b>Total Expenditures</b>	<b>\$12,898,000</b>	<b>\$1,010,227</b>	<b>\$6,297,754</b>	<b>49%</b>	<b>\$6,600,246</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$9,823,000</b>	<b>\$856,150</b>	<b>\$4,937,518</b>	<b>50%</b>	<b>\$4,885,482</b>
<b>Transfers</b>					
Transfers from Reserves	\$(226,500)	\$0	\$0	0%	\$(226,500)
Transfer to Capital	\$8,819,900	\$0	\$8,819,900	100%	\$0
Transfer to Reserves	\$2,264,200	\$0	\$1,734,200	77%	\$530,000
<b>Total Transfers</b>	<b>\$10,857,600</b>	<b>\$0</b>	<b>\$10,554,100</b>	<b>97%</b>	<b>\$303,500</b>
<b>NET COST (REVENUE)</b>	<b>\$20,680,600</b>	<b>\$856,150</b>	<b>\$15,491,618</b>	<b>75%</b>	<b>\$5,188,982</b>



# County of Wellington

05-May-2015

## Roads and Engineering Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending April 30, 2015

	LIFE-TO-DATE ACTUALS						
	Approved	April	Current	Previous		% of	Remaining
	Budget	Actual	Year	Years	Total	Budget	Budget
Roads General							
Roads Equipment 2015	\$1,781,000	\$0	\$499,296	\$0	\$499,296	28 %	\$1,281,704
Various Shop Repairs 2015	\$100,000	\$0	\$0	\$0	\$0	0 %	\$100,000
Rebuild Drayton Shop	\$500,000	\$0	\$0	\$0	\$0	0 %	\$500,000
Rebuild/Renovate Erin Shop	\$125,000	\$0	\$0	\$20,667	\$20,667	17 %	\$104,333
Subtotal Roads General	\$2,506,000	\$0	\$499,296	\$20,667	\$519,963	21%	\$1,986,037
Engineering							
WR18 @ WR26 Intersection Imprv	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR18 Geddes St Elora, Strm Swr	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR18 Geddes St Elora, RtngWall	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR21, Inverhaugh, Storm Sewer	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR29 @ WR22, Intersection Impr	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR32 Puslinch Lake, Struct Des	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR35 N of 401, Struct Design	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
Asset Management	\$35,000	\$282	\$13,077	\$0	\$13,077	37 %	\$21,923
Subtotal Engineering	\$385,000	\$282	\$13,077	\$0	\$13,077	3%	\$371,923
Growth Related Construction							
WR 30 at Road 3, Signals & L	\$120,000	\$30	\$30	\$38,937	\$38,967	32 %	\$81,033
WR 46, WR 34 to 401	\$1,800,000	\$24,328	\$54,576	\$113,327	\$167,903	9 %	\$1,632,097
WR 124, Passing Lane N of 125	\$200,000	\$0	\$0	\$32,010	\$32,010	16 %	\$167,990
WR7 Psng Lanes Elora/Ponsonby	\$2,950,000	\$10,879	\$10,879	\$3,023,211	\$3,034,090	103 %	-\$84,090
WR7 PL Design Salem to Tev	\$150,000	\$0	\$5,814	\$5,838	\$11,652	8 %	\$138,348
WR109 @ WR5 Intersection	\$50,000	\$0	\$3,744	\$10,074	\$13,819	28 %	\$36,181
WR124 @ Whitelaw Intersection	\$50,000	\$0	\$0	\$7,410	\$7,410	15 %	\$42,590
WR124 @ Guelph Rd 1 Inter	\$50,000	\$0	\$0	\$6,283	\$6,283	13 %	\$43,717
WR 46 Maltby to WR 34 2 km	\$1,100,000	\$158	\$986	\$236,886	\$237,871	22 %	\$862,129
Subtotal Growth Related Constructi	\$6,470,000	\$35,395	\$76,029	\$3,473,976	\$3,550,005	55%	\$2,919,995



# County of Wellington

05-May-2015

## Roads and Engineering Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending April 30, 2015

	Approved Budget	April Actual	LIFE-TO-DATE ACTUALS				Remaining Budget
			Current	Previous	% of Budget	Total	
			Year	Years			
Roads Construction							
WR 50, 3rd Line to WR 24	\$2,425,000	\$801	\$801	\$488,024	\$488,825	20 %	\$1,936,175
WR14, Eliza & Frederick Arthur	\$3,070,000	\$0	\$21,480	\$781,797	\$803,276	26 %	\$2,266,724
WR 29, Wellington/Halton Bound	\$1,956,500	\$3,621	\$3,618	\$1,891,290	\$1,894,909	97 %	\$61,591
WR 10, McGivern St Moorefield	\$150,000	\$0	\$0	\$25,688	\$25,688	17 %	\$124,312
WR109 AT WR7 Int Improvmnts	\$100,000	\$0	\$0	\$18,359	\$18,359	18 %	\$81,641
WR109, HWY89 S to end of curb	\$2,650,000	\$9,346	\$23,903	\$10,230	\$34,133	1 %	\$2,615,867
WR109 WR7 Traffic Imp Study	\$50,000	\$0	\$6,953	\$19,680	\$26,632	53 %	\$23,368
WR123, WR109 Traffic Imp Study	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR12 @ WR8 Intersection Improv	\$925,000	\$6,372	\$12,157	\$14,999	\$27,156	3 %	\$897,844
WR86, COG to WR9 Traffic Study	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR86 @ WR12 Intersection	\$100,000	\$0	\$0	\$0	\$0	0 %	\$100,000
WR109 @ WR16 Intersection	\$50,000	\$0	\$0	\$17,450	\$17,450	35 %	\$32,550
WR51, WR7 @ Hwy 6 2.3km	\$100,000	\$0	\$0	\$0	\$0	0 %	\$100,000
WR124, Concept Plan	\$35,000	\$0	\$1,621	\$23,100	\$24,721	71 %	\$10,279
WR8 Main St Drayton Strm Sewer	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR50, Hwy 7 to railway tracks	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR25 - WR52 to WR42 7.0km	\$850,000	\$0	\$0	\$267,122	\$267,122	31 %	\$582,878
Subtotal Roads Construction	\$12,661,500	\$20,141	\$70,533	\$3,557,738	\$3,628,271	29%	\$9,033,229



# County of Wellington

05-May-2015

## Roads and Engineering Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending April 30, 2015

Approved Budget	April Actual	LIFE-TO-DATE ACTUALS				
		Current	Previous	Total	% of	Remaining
		Year	Years		Budget	Budget
\$645,000	\$4,083	\$27,886	\$42,226	\$70,112	11 %	\$574,888
\$1,280,000	\$6,141	\$33,849	\$75,158	\$109,007	9 %	\$1,170,993
\$200,000	\$15,954	\$15,954	\$61,810	\$77,764	39 %	\$122,236
\$100,000	\$12,969	\$12,969	\$39,151	\$52,120	52 %	\$47,880
\$225,000	\$0	\$0	\$0	\$0	0 %	\$225,000
\$200,000	\$181	\$181	\$32,909	\$33,091	17 %	\$166,909
\$450,000	\$2,037	\$14,285	\$73,886	\$88,170	20 %	\$361,830
\$150,000	\$0	\$2,932	\$30,251	\$33,184	22 %	\$116,816
\$50,000	\$3,109	\$7,537	\$18,166	\$25,703	51 %	\$24,297
\$350,000	\$238	\$26,909	\$43,705	\$70,615	20 %	\$279,385
\$575,000	\$40,600	\$94,632	\$48,392	\$143,024	25 %	\$431,976
\$100,000	\$3,298	\$6,425	\$21,208	\$27,633	28 %	\$72,367
\$200,000	\$206	\$206	\$11,701	\$11,907	6 %	\$188,093
\$725,000	\$0	\$0	\$0	\$0	0 %	\$725,000
\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
\$1,200,000	\$2,673	\$3,678	\$0	\$3,678	0 %	\$1,196,322
\$200,000	\$0	\$0	\$0	\$0	0 %	\$200,000
\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
\$565,000	\$0	\$4,887	\$26,243	\$31,130	6 %	\$533,870
\$7,315,000	\$91,488	\$252,332	\$524,806	\$777,137	11%	\$6,537,863



# County of Wellington

05-May-2015

## Roads and Engineering Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending April 30, 2015

	LIFE-TO-DATE ACTUALS						
	Approved	April	Current	Previous		% of	Remaining
	Budget	Actual	Year	Years	Total	Budget	Budget
Culverts							
WR18, Culvert 18021, D & Liner	\$350,000	\$326	\$326	\$45,072	\$45,398	13 %	\$304,602
WR6, Culvert 06081 replace	\$75,000	\$0	\$0	\$2,211	\$2,211	3 %	\$72,789
WR11 Culvert, 1.7km S of 6th L	\$50,000	\$40	\$40	\$18,522	\$18,562	37 %	\$31,438
WR22, Culvert east of WR23	\$675,000	\$3,022	\$10,420	\$94,835	\$105,255	16 %	\$569,745
WR5, Culvert 0.9km s 7th line	\$200,000	\$0	\$424	\$6,118	\$6,541	3 %	\$193,459
WR11, Culvert 111020	\$400,000	\$2,971	\$4,540	\$20,085	\$24,625	6 %	\$375,375
WR12, Culvert 12086	\$25,000	\$759	\$759	\$3,499	\$4,258	17 %	\$20,742
WR12, Culvert 12087	\$50,000	\$0	\$0	\$7,633	\$7,633	15 %	\$42,367
WR5 Culvert 050780, Design and	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR7 Culvert 071270, design and	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR7 Mncpl Drain Clvrt, 330 m E	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR11, Clvrt 11092, design and	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR109 Clvrt 109142, design and	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
Subtotal Culverts	\$2,075,000	\$7,119	\$16,509	\$197,974	\$214,484	10%	\$1,860,516
County Bridges on Local Roads							
E-W Luther TL Bridge 000101	\$600,000	\$0	\$3,064	\$48,310	\$51,374	9 %	\$548,626
E/W Luther TL,Hays Brdg 000001	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
Subtotal County Bridges on Local R	\$650,000	\$0	\$3,064	\$48,310	\$51,374	8%	\$598,626
Roads Resurfacing							
WR16, WR15 to Hwy89 5.4km	\$647,300	\$0	\$0	\$764,377	\$764,377	118 %	-\$117,077
WR124, COG to Era pvmt preserv	\$912,600	\$0	\$0	\$1,019,354	\$1,019,354	112 %	-\$106,754
WR32, WR124 to hwy 7, 5.3 km	\$1,500,000	\$0	\$0	\$0	\$0	0 %	\$1,500,000
WR87, Hwy23 to Minto/Howick	\$100,000	\$0	\$0	\$0	\$0	0 %	\$100,000
WR124, Guelph to Reg. Waterloo	\$150,000	\$0	\$0	\$0	\$0	0 %	\$150,000
WR10, Conc 8 to 4 5.4km	\$1,300,000	\$0	\$0	\$0	\$0	0 %	\$1,300,000
Subtotal Roads Resurfacing	\$4,609,900	\$0	\$0	\$1,783,731	\$1,783,731	39%	\$2,826,169
Total Roads and Engineering	\$36,672,400	\$154,426	\$930,840	\$9,607,201	\$10,538,042	29 %	\$26,134,358



**County of Wellington**  
**Solid Waste Services**  
Statement of Operations as of  
30 Apr 2015

	<b>Annual Budget</b>	<b>April Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Grants and Subsidies	\$717,700	\$3,313	\$3,378	0%	\$714,322
Licenses, Permits and Rents	\$12,900	\$9,068	\$9,068	70%	\$3,832
User Fees & Charges	\$2,225,000	\$173,534	\$630,022	28%	\$1,594,978
Sales Revenue	\$972,600	\$52,566	\$125,398	13%	\$847,202
Internal Recoveries	\$396,100	\$88,212	\$98,585	25%	\$297,515
<b>Total Revenue</b>	<b>\$4,324,300</b>	<b>\$326,693</b>	<b>\$866,451</b>	<b>20%</b>	<b>\$3,457,849</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$2,338,200	\$182,817	\$701,521	30%	\$1,636,679
Supplies, Material & Equipment	\$935,000	\$21,327	\$164,963	18%	\$770,037
Purchased Services	\$4,428,800	\$307,949	\$969,237	22%	\$3,459,563
Insurance & Financial	\$136,800	\$4,457	\$102,835	75%	\$33,966
Internal Charges	\$398,000	\$88,073	\$88,466	22%	\$309,534
<b>Total Expenditures</b>	<b>\$8,236,800</b>	<b>\$604,623</b>	<b>\$2,027,023</b>	<b>25%</b>	<b>\$6,209,777</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$3,912,500</b>	<b>\$277,931</b>	<b>\$1,160,572</b>	<b>30%</b>	<b>\$2,751,928</b>
<b>Transfers</b>					
Transfers from Reserves	\$(272,700)	\$0	\$0	0%	\$(272,700)
Transfer to Reserves	\$800,000	\$0	\$800,000	100%	\$0
<b>Total Transfers</b>	<b>\$527,300</b>	<b>\$0</b>	<b>\$800,000</b>	<b>152%</b>	<b>\$(272,700)</b>
<b>NET COST (REVENUE)</b>	<b>\$4,439,800</b>	<b>\$277,931</b>	<b>\$1,960,572</b>	<b>44%</b>	<b>\$2,479,228</b>



## County of Wellington

05-May-2015

### Solid Waste Services Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending April 30, 2015

	LIFE-TO-DATE ACTUALS						
	Approved	April	Current	Previous		% of	Remaining
	Budget	Actual	Year	Years	Total	Budget	Budget
Elora Transfer clsd Nichol LF	\$1,200,000	\$3,751	\$30,240	\$1,006,569	\$1,036,809	86 %	\$163,191
Aberfoyle Closed Site	\$200,000	\$1,323	\$1,323	\$148,500	\$149,823	75 %	\$50,177
2015 SWS Equipment	\$40,000	\$0	\$0	\$0	\$0	0 %	\$40,000
Belwood Closed Site	\$360,000	\$0	\$0	\$6,411	\$6,411	2 %	\$353,589
<b>Total Solid Waste Services</b>	<b>\$1,800,000</b>	<b>\$5,074</b>	<b>\$31,563</b>	<b>\$1,161,480</b>	<b>\$1,193,043</b>	<b>66 %</b>	<b>\$606,957</b>





**County of Wellington**  
**Planning**  
Statement of Operations as of  
30 Apr 2015

	<b>Annual Budget</b>	<b>April Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Grants and Subsidies	\$28,000	\$0	\$15,000	54%	\$13,000
Municipal Recoveries	\$35,000	\$4,700	\$8,890	25%	\$26,110
User Fees & Charges	\$250,000	\$47,505	\$98,470	39%	\$151,530
Other Revenue	\$0	\$537	\$8,597	0%	\$(8,597)
Internal Recoveries	\$500	\$0	\$333	67%	\$167
<b>Total Revenue</b>	<b>\$313,500</b>	<b>\$52,742</b>	<b>\$131,290</b>	<b>42%</b>	<b>\$182,210</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$1,588,000	\$134,745	\$521,220	33%	\$1,066,780
Supplies, Material & Equipment	\$36,800	\$3,250	\$8,435	23%	\$28,365
Purchased Services	\$298,100	\$17,504	\$66,137	22%	\$231,963
Transfer Payments	\$740,000	\$0	\$0	0%	\$740,000
Internal Charges	\$6,100	\$368	\$1,376	23%	\$4,724
<b>Total Expenditures</b>	<b>\$2,669,000</b>	<b>\$155,867</b>	<b>\$597,169</b>	<b>22%</b>	<b>\$2,071,831</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$2,355,500</b>	<b>\$103,125</b>	<b>\$465,879</b>	<b>20%</b>	<b>\$1,889,621</b>
<b>Transfers</b>					
Transfers from Reserves	\$(20,000)	\$0	\$0	0%	\$(20,000)
<b>Total Transfers</b>	<b>\$(20,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$(20,000)</b>
<b>NET COST (REVENUE)</b>	<b>\$2,335,500</b>	<b>\$103,125</b>	<b>\$465,879</b>	<b>20%</b>	<b>\$1,869,621</b>



# County of Wellington

05-May-2015

## Planning

### Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2015

	LIFE-TO-DATE ACTUALS						
	Approved	April	Current	Previous		% of	Remaining
	Budget	Actual	Year	Years	Total	Budget	Budget
Trans Canada Trail	\$395,300	\$12,002	\$21,328	\$0	\$21,328	5 %	\$373,972
Official Plan Update	\$40,000	\$0	\$1,674	\$25,694	\$27,368	68 %	\$12,632
<b>Total Planning</b>	<b>\$435,300</b>	<b>\$12,002</b>	<b>\$23,002</b>	<b>\$25,694</b>	<b>\$48,696</b>	<b>11 %</b>	<b>\$386,604</b>



**County of Wellington**  
**Green Legacy**  
Statement of Operations as of  
30 Apr 2015

	<b>Annual Budget</b>	<b>April Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Sales Revenue	\$500	\$31	\$66	13%	\$434
Other Revenue	\$1,500	\$0	\$0	0%	\$1,500
<b>Total Revenue</b>	<b>\$2,000</b>	<b>\$31</b>	<b>\$66</b>	<b>3%</b>	<b>\$1,934</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$475,800	\$60,400	\$156,069	33%	\$319,731
Supplies, Material & Equipment	\$101,100	\$5,627	\$15,665	15%	\$85,435
Purchased Services	\$77,000	\$2,578	\$12,192	16%	\$64,808
Insurance & Financial	\$9,100	\$0	\$9,118	100%	\$(18)
Internal Charges	\$5,000	\$21	\$21	0%	\$4,979
<b>Total Expenditures</b>	<b>\$668,000</b>	<b>\$68,625</b>	<b>\$193,065</b>	<b>29%</b>	<b>\$474,935</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$666,000</b>	<b>\$68,595</b>	<b>\$192,999</b>	<b>29%</b>	<b>\$473,001</b>
<b>NET COST (REVENUE)</b>	<b>\$666,000</b>	<b>\$68,595</b>	<b>\$192,999</b>	<b>29%</b>	<b>\$473,001</b>



**County of Wellington**  
**Emergency Management**  
Statement of Operations as of  
30 Apr 2015

	<b>Annual Budget</b>	<b>April Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$277,700	\$21,792	\$69,486	25%	\$208,214
Supplies, Material & Equipment	\$8,500	\$3,138	\$4,138	49%	\$4,362
Purchased Services	\$176,500	\$4,660	\$84,580	48%	\$91,920
Transfer Payments	\$141,000	\$0	\$0	0%	\$141,000
Insurance & Financial	\$2,000	\$0	\$1,984	99%	\$16
<b>Total Expenditures</b>	<b>\$605,700</b>	<b>\$29,590</b>	<b>\$160,188</b>	<b>26%</b>	<b>\$445,512</b>
NET OPERATING COST / (REVENUE)	\$605,700	\$29,590	\$160,188	26%	\$445,512
<b>NET COST (REVENUE)</b>	<b>\$605,700</b>	<b>\$29,590</b>	<b>\$160,188</b>	<b>26%</b>	<b>\$445,512</b>



**County of Wellington**  
**Police Services**  
Statement of Operations as of  
30 Apr 2015

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
<b>Revenue</b>					
Grants and Subsidies	\$272,700	\$0	\$90,775	33%	\$181,926
Licenses, Permits and Rents	\$153,600	\$13,240	\$54,155	35%	\$99,445
Fines and Penalties	\$75,000	\$8,976	\$26,944	36%	\$48,056
User Fees & Charges	\$79,000	\$7,798	\$26,134	33%	\$52,866
Other Revenue	\$1,000	\$0	\$1,847	185%	\$(847)
<b>Total Revenue</b>	<b>\$581,300</b>	<b>\$30,014</b>	<b>\$199,855</b>	<b>34%</b>	<b>\$381,445</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$140,000	\$12,360	\$48,763	35%	\$91,237
Supplies, Material & Equipment	\$44,200	\$13,709	\$20,028	45%	\$24,172
Purchased Services	\$384,800	\$40,796	\$171,573	45%	\$213,227
Transfer Payments	\$16,432,800	\$918,433	\$5,475,972	33%	\$10,956,828
Insurance & Financial	\$7,200	\$0	\$7,410	103%	\$(210)
Minor Capital Expenses	\$19,000	\$0	\$0	0%	\$19,000
Debt Charges	\$594,600	\$24,292	\$83,252	14%	\$511,348
Internal Charges	\$1,500	\$169	\$589	39%	\$911
<b>Total Expenditures</b>	<b>\$17,624,100</b>	<b>\$1,009,759</b>	<b>\$5,807,587</b>	<b>33%</b>	<b>\$11,816,513</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$17,042,800</b>	<b>\$979,745</b>	<b>\$5,607,732</b>	<b>33%</b>	<b>\$11,435,068</b>
<b>Transfers</b>					
Transfers from Reserves	\$(109,200)	\$0	\$0	0%	\$(109,200)
Transfer to Reserves	\$90,000	\$0	\$90,000	100%	\$0
<b>Total Transfers</b>	<b>\$(19,200)</b>	<b>\$0</b>	<b>\$90,000</b>	<b>(469%)</b>	<b>\$(109,200)</b>
<b>NET COST (REVENUE)</b>	<b>\$17,023,600</b>	<b>\$979,745</b>	<b>\$5,697,732</b>	<b>33%</b>	<b>\$11,325,868</b>



# County of Wellington

05-May-2015

## Police Services

### Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2015

	LIFE-TO-DATE ACTUALS						
	Approved	April	Current	Previous	Total	% of	Remaining
	Budget	Actual	Year	Years		Budget	Budget
NW OPP Operations Centre	\$7,500,000	\$0	\$7,496	\$7,056,048	\$7,063,544	94 %	\$436,456
Live Scan Fingerprinting	\$60,000	\$49,333	\$49,333	\$0	\$49,333	82 %	\$10,667
Rockwood OPP Furniture Rplcmnt	\$60,000	\$19,550	\$19,550	\$0	\$19,550	33 %	\$40,450
<b>Total Police Services</b>	<b>\$7,620,000</b>	<b>\$68,883</b>	<b>\$76,380</b>	<b>\$7,056,048</b>	<b>\$7,132,428</b>	<b>94 %</b>	<b>\$487,572</b>



**County of Wellington**  
**Museum & Archives at WP**  
Statement of Operations as of  
30 Apr 2015

	<b>Annual Budget</b>	<b>April Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Grants and Subsidies	\$52,300	\$0	\$0	0%	\$52,300
Licenses, Permits and Rents	\$42,000	\$8,731	\$22,045	52%	\$19,955
User Fees & Charges	\$60,000	\$7,941	\$14,964	25%	\$45,036
Sales Revenue	\$7,200	\$201	\$2,600	36%	\$4,600
Other Revenue	\$5,000	\$195	\$5,644	113%	\$(644)
<b>Total Revenue</b>	<b>\$166,500</b>	<b>\$17,067</b>	<b>\$45,254</b>	<b>27%</b>	<b>\$121,246</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$1,367,300	\$115,271	\$441,881	32%	\$925,419
Supplies, Material & Equipment	\$153,700	\$4,992	\$32,038	21%	\$121,662
Purchased Services	\$363,400	\$31,191	\$106,348	29%	\$257,052
Transfer Payments	\$5,000	\$0	\$0	0%	\$5,000
Insurance & Financial	\$17,300	\$0	\$17,336	100%	\$(36)
<b>Total Expenditures</b>	<b>\$1,906,700</b>	<b>\$151,454</b>	<b>\$597,603</b>	<b>31%</b>	<b>\$1,309,097</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$1,740,200</b>	<b>\$134,386</b>	<b>\$552,349</b>	<b>32%</b>	<b>\$1,187,851</b>
<b>Transfers</b>					
Transfer to Capital	\$200,000	\$0	\$200,000	100%	\$0
<b>Total Transfers</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$200,000</b>	<b>100%</b>	<b>\$0</b>
<b>NET COST (REVENUE)</b>	<b>\$1,940,200</b>	<b>\$134,386</b>	<b>\$752,349</b>	<b>39%</b>	<b>\$1,187,851</b>



## County of Wellington

05-May-2015

### Museum & Archives at WP Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending April 30, 2015

	LIFE-TO-DATE ACTUALS						
	Approved	April	Current	Previous	Total	% of	Remaining
	Budget	Actual	Year	Years		Budget	Budget
Terrace / OPP Road Upgrade	\$1,300,000	\$0	\$89,167	\$709,868	\$799,035	61 %	\$500,965
Groves Hospital Grant	\$3,882,000	\$0	\$84,839	\$1,893,741	\$1,978,580	51 %	\$1,903,420
WP& Artifact Storage Buildings	\$730,000	\$0	\$0	\$206,736	\$206,736	28 %	\$523,264
Commons Development	\$100,000	\$0	\$0	\$0	\$0	0 %	\$100,000
Coal Room Roof and Wall Repair	\$200,000	\$0	\$0	\$0	\$0	0 %	\$200,000
Grounds Maintenance Equipment	\$85,000	\$82,729	\$82,729	\$0	\$82,729	97 %	\$2,271
WP Generator	\$200,000	\$0	\$0	\$0	\$0	0 %	\$200,000
<b>Total Museum &amp; Archives at WP</b>	<b>\$6,497,000</b>	<b>\$82,729</b>	<b>\$256,735</b>	<b>\$2,810,345</b>	<b>\$3,067,079</b>	<b>47 %</b>	<b>\$3,429,921</b>





**County of Wellington**  
**Library Services**  
Statement of Operations as of  
30 Apr 2015

	<b>Annual Budget</b>	<b>April Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Grants and Subsidies	\$182,500	\$0	\$30,324	17%	\$152,176
Municipal Recoveries	\$27,000	\$0	\$0	0%	\$27,000
Licenses, Permits and Rents	\$35,000	\$8,403	\$11,612	33%	\$23,388
User Fees & Charges	\$84,000	\$8,638	\$27,286	32%	\$56,714
Sales Revenue	\$7,900	\$586	\$1,846	23%	\$6,054
Other Revenue	\$0	\$384	\$964	0%	\$(964)
<b>Total Revenue</b>	<b>\$336,400</b>	<b>\$18,011</b>	<b>\$72,033</b>	<b>21%</b>	<b>\$264,367</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$3,799,200	\$350,691	\$1,209,607	32%	\$2,589,593
Supplies, Material & Equipment	\$828,100	\$61,379	\$246,224	30%	\$581,876
Purchased Services	\$836,500	\$98,367	\$333,103	40%	\$503,397
Insurance & Financial	\$22,200	\$0	\$22,373	101%	\$(173)
Minor Capital Expenses	\$68,000	\$13,291	\$25,520	38%	\$42,480
Debt Charges	\$690,100	\$7,039	\$247,262	36%	\$442,838
Internal Charges	\$1,500	\$454	\$1,154	77%	\$346
<b>Total Expenditures</b>	<b>\$6,245,600</b>	<b>\$531,219</b>	<b>\$2,085,243</b>	<b>33%</b>	<b>\$4,160,357</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$5,909,200</b>	<b>\$513,208</b>	<b>\$2,013,211</b>	<b>34%</b>	<b>\$3,895,989</b>
<b>Transfers</b>					
Transfers from Reserves	\$(218,800)	\$(17,900)	\$(17,900)	8%	\$(200,900)
Transfer to Capital	\$2,270,000	\$0	\$2,270,000	100%	\$0
<b>Total Transfers</b>	<b>\$2,051,200</b>	<b>\$(17,900)</b>	<b>\$2,252,100</b>	<b>110%</b>	<b>\$(200,900)</b>
<b>NET COST (REVENUE)</b>	<b>\$7,960,400</b>	<b>\$495,308</b>	<b>\$4,265,311</b>	<b>54%</b>	<b>\$3,695,089</b>



# County of Wellington

05-May-2015

## Library Services

### Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2015

	Approved Budget	April Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		
					Total	% of Budget	Remaining Budget
Aboyne Facility Improvements	\$820,000	\$0	\$0	\$106,166	\$106,166	13 %	\$713,834
Fergus Branch Exp and Reno	\$5,000,000	\$359,520	\$805,790	\$4,107,574	\$4,913,364	98 %	\$86,636
Fergus Branch Coll Enhancement	\$50,000	\$1,279	\$3,846	\$47,409	\$51,255	103 %	-\$1,255
Palmerston Branch Exp	\$3,500,000	\$832	\$56,361	\$93,458	\$149,820	4 %	\$3,350,180
Radio Frequency ID System	\$50,000	\$0	\$37,425	\$11,054	\$48,479	97 %	\$1,522
Palmerston Br Coll Enhancement	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
Self Check out Drayton & MtFor	\$70,000	\$0	\$0	\$0	\$0	0 %	\$70,000
<b>Total Library Services</b>	<b>\$9,540,000</b>	<b>\$361,630</b>	<b>\$903,423</b>	<b>\$4,365,661</b>	<b>\$5,269,083</b>	<b>55 %</b>	<b>\$4,270,917</b>



**County of Wellington**  
**Ontario Works**  
Statement of Operations as of  
30 Apr 2015

	<b>Annual Budget</b>	<b>April Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Grants and Subsidies	\$19,862,400	\$1,840,041	\$6,955,324	35%	\$12,907,076
Municipal Recoveries	\$3,576,300	\$206,467	\$964,624	27%	\$2,611,676
Other Revenue	\$52,300	\$0	\$44,383	85%	\$7,917
Internal Recoveries	\$10,300	\$0	\$5,819	56%	\$4,481
<b>Total Revenue</b>	<b>\$23,501,300</b>	<b>\$2,046,508</b>	<b>\$7,970,150</b>	<b>34%</b>	<b>\$15,531,150</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$5,955,200	\$484,945	\$1,889,474	32%	\$4,065,726
Supplies, Material & Equipment	\$179,300	\$10,428	\$74,336	41%	\$104,964
Purchased Services	\$406,900	\$44,141	\$122,033	30%	\$284,867
Social Assistance	\$17,330,600	\$1,492,089	\$5,933,074	34%	\$11,397,526
Transfer Payments	\$24,300	\$0	\$0	0%	\$24,300
Insurance & Financial	\$0	\$0	\$569	0%	\$(569)
Internal Charges	\$1,334,800	\$110,376	\$446,930	33%	\$887,870
<b>Total Expenditures</b>	<b>\$25,231,100</b>	<b>\$2,141,979</b>	<b>\$8,466,416</b>	<b>34%</b>	<b>\$16,764,684</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$1,729,800</b>	<b>\$95,471</b>	<b>\$496,266</b>	<b>29%</b>	<b>\$1,233,534</b>
<b>NET COST (REVENUE)</b>	<b>\$1,729,800</b>	<b>\$95,471</b>	<b>\$496,266</b>	<b>29%</b>	<b>\$1,233,534</b>



**County of Wellington**  
**Child Care Services**  
Statement of Operations as of  
30 Apr 2015

	<b>Annual Budget</b>	<b>April Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Grants and Subsidies	\$11,117,700	\$1,331,861	\$3,727,339	34%	\$7,390,361
Municipal Recoveries	\$2,773,600	\$650,184	\$1,337,179	48%	\$1,436,421
User Fees & Charges	\$254,000	\$33,669	\$97,986	39%	\$156,014
Internal Recoveries	\$354,900	\$75,158	\$150,763	42%	\$204,137
<b>Total Revenue</b>	<b>\$14,500,200</b>	<b>\$2,090,872</b>	<b>\$5,313,268</b>	<b>37%</b>	<b>\$9,186,932</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$3,957,800	\$325,069	\$1,246,977	32%	\$2,710,823
Supplies, Material & Equipment	\$222,700	\$60,175	\$87,543	39%	\$135,157
Purchased Services	\$350,800	\$48,736	\$118,267	34%	\$232,533
Social Assistance	\$9,826,100	\$1,700,684	\$3,868,907	39%	\$5,957,193
Insurance & Financial	\$1,800	\$(849)	\$2,034	113%	\$(234)
Minor Capital Expenses	\$119,600	\$0	\$15,570	13%	\$104,030
Internal Charges	\$1,003,000	\$129,320	\$367,094	37%	\$635,906
<b>Total Expenditures</b>	<b>\$15,481,800</b>	<b>\$2,263,135</b>	<b>\$5,706,391</b>	<b>37%</b>	<b>\$9,775,409</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$981,600</b>	<b>\$172,264</b>	<b>\$393,124</b>	<b>40%</b>	<b>\$588,476</b>
<b>NET COST (REVENUE)</b>	<b>\$981,600</b>	<b>\$172,264</b>	<b>\$393,124</b>	<b>40%</b>	<b>\$588,476</b>



**County of Wellington**  
**Social Housing**  
Statement of Operations as of  
30 Apr 2015

	<b>Annual Budget</b>	<b>April Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Grants and Subsidies	\$7,742,300	\$589,857	\$2,432,062	31%	\$5,310,239
Municipal Recoveries	\$15,117,700	\$1,576,606	\$5,191,557	34%	\$9,926,143
Licenses, Permits and Rents	\$5,200,000	\$442,839	\$1,783,487	34%	\$3,416,513
User Fees & Charges	\$52,500	\$4,540	\$20,635	39%	\$31,865
Other Revenue	\$0	\$241	\$483	0%	\$(483)
<b>Total Revenue</b>	<b>\$28,112,500</b>	<b>\$2,614,083</b>	<b>\$9,428,224</b>	<b>34%</b>	<b>\$18,684,276</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$3,617,300	\$294,922	\$1,118,842	31%	\$2,498,458
Supplies, Material & Equipment	\$362,400	\$6,127	\$56,887	16%	\$305,513
Purchased Services	\$6,365,600	\$840,472	\$2,484,376	39%	\$3,881,224
Social Assistance	\$18,004,300	\$1,305,551	\$5,494,192	31%	\$12,510,108
Transfer Payments	\$1,158,200	\$289,543	\$579,086	50%	\$579,114
Insurance & Financial	\$233,600	\$7,798	\$181,161	78%	\$52,439
Minor Capital Expenses	\$607,000	\$107,126	\$305,801	50%	\$301,199
Internal Charges	\$671,500	\$55,699	\$239,077	36%	\$432,423
<b>Total Expenditures</b>	<b>\$31,019,900</b>	<b>\$2,907,238</b>	<b>\$10,459,422</b>	<b>34%</b>	<b>\$20,560,478</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$2,907,400</b>	<b>\$293,155</b>	<b>\$1,031,198</b>	<b>35%</b>	<b>\$1,876,202</b>
<b>Transfers</b>					
Transfers from Reserves	\$(148,100)	\$0	\$0	0%	\$(148,100)
Transfer to Reserves	\$1,500,000	\$0	\$1,500,000	100%	\$0
<b>Total Transfers</b>	<b>\$1,351,900</b>	<b>\$0</b>	<b>\$1,500,000</b>	<b>111%</b>	<b>\$(148,100)</b>
<b>NET COST (REVENUE)</b>	<b>\$4,259,300</b>	<b>\$293,155</b>	<b>\$2,531,198</b>	<b>59%</b>	<b>\$1,728,102</b>



**County of Wellington**  
**County Affordable Housing**  
Statement of Operations as of  
30 Apr 2015

	<b>Annual Budget</b>	<b>April Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Grants and Subsidies	\$206,800	\$0	\$0	0%	\$206,800
Licenses, Permits and Rents	\$571,800	\$47,864	\$189,381	33%	\$382,419
User Fees & Charges	\$0	\$0	\$341	0%	\$(341)
<b>Total Revenue</b>	<b>\$778,600</b>	<b>\$47,864</b>	<b>\$189,722</b>	<b>24%</b>	<b>\$588,878</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$3,700	\$0	\$632	17%	\$3,068
Supplies, Material & Equipment	\$32,200	\$7,942	\$16,030	50%	\$16,170
Purchased Services	\$370,200	\$33,506	\$111,920	30%	\$258,280
Insurance & Financial	\$13,700	\$0	\$11,233	82%	\$2,467
Minor Capital Expenses	\$26,600	\$0	\$0	0%	\$26,600
Debt Charges	\$302,000	\$0	\$(9,398)	(3%)	\$311,398
<b>Total Expenditures</b>	<b>\$748,400</b>	<b>\$41,448</b>	<b>\$130,418</b>	<b>17%</b>	<b>\$617,982</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$(30,200)</b>	<b>\$(6,416)</b>	<b>\$(59,304)</b>	<b>196%</b>	<b>\$29,104</b>
<b>Transfers</b>					
Transfer to Reserves	\$530,200	\$0	\$500,000	94%	\$30,200
<b>Total Transfers</b>	<b>\$530,200</b>	<b>\$0</b>	<b>\$500,000</b>	<b>94%</b>	<b>\$30,200</b>
<b>NET COST (REVENUE)</b>	<b>\$500,000</b>	<b>\$(6,416)</b>	<b>\$440,696</b>	<b>88%</b>	<b>\$59,304</b>



# County of Wellington

05-May-2015

## Social Services

### Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2015

	Approved Budget	April Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
<b>Ontario Works</b>							
129 Wyndham, Lobby Renovations	\$150,000	\$0	\$0	\$0	\$0	0%	\$150,000
<b>Subtotal Ontario Works</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$150,000</b>
<b>Child Care Services</b>							
Willowdale Construction	\$2,375,000	\$0	\$12,522	\$2,283,372	\$2,295,894	97%	\$79,106
<b>Subtotal Child Care Services</b>	<b>\$2,375,000</b>	<b>\$0</b>	<b>\$12,522</b>	<b>\$2,283,372</b>	<b>\$2,295,894</b>	<b>97%</b>	<b>\$79,106</b>
<b>Social Housing</b>							
261-263 Speedvale Addition/Ele	\$1,340,000	\$4,044	\$18,270	\$0	\$18,270	1%	\$1,321,730
263 Speedvale Fire System	\$60,000	\$0	\$1,272	\$13,073	\$14,345	24%	\$45,655
51 John St Make up Air Unit	\$70,000	\$60,166	\$60,257	\$13,829	\$74,086	106%	-\$4,086
229 Dublin Roof	\$310,000	\$0	\$190	\$9,046	\$9,237	3%	\$300,764
130 Grange Balcony Waterproof	\$170,000	\$3,562	\$69,082	\$101,973	\$171,055	101%	-\$1,055
212 Whites Rd Make up Air Unit	\$50,000	\$54,864	\$54,864	\$0	\$54,864	110%	-\$4,864
212 Whites Rd Balcony	\$120,000	\$1,068	\$37,567	\$37,117	\$74,684	62%	\$45,316
Fire System Upg City Locations	\$360,000	\$12,211	\$20,861	\$0	\$20,861	6%	\$339,139
Fire System Upg County Locatn	\$238,000	\$0	\$0	\$0	\$0	0%	\$238,000
Elizabeth St. Roof	\$60,000	\$0	\$0	\$0	\$0	0%	\$60,000
229 Dublin Make Up Air Unit	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
32 Hadati Roof Design/Replace	\$20,000	\$0	\$0	\$0	\$0	0%	\$20,000
56 Mill St Front Entry Reno	\$100,000	\$0	\$0	\$0	\$0	0%	\$100,000
56 Mill St Roof	\$60,000	\$0	\$0	\$0	\$0	0%	\$60,000
450 Albert St Roof	\$100,000	\$0	\$0	\$0	\$0	0%	\$100,000
450 Albert Make Up Air Unit	\$70,000	\$0	\$0	\$0	\$0	0%	\$70,000
Mt. Forest Proprrty Acquisition	\$1,300,000	\$0	\$0	\$0	\$0	0%	\$1,300,000
<b>Subtotal Social Housing</b>	<b>\$4,478,000</b>	<b>\$135,915</b>	<b>\$262,363</b>	<b>\$175,039</b>	<b>\$437,402</b>	<b>10%</b>	<b>\$4,040,598</b>



# County of Wellington

05-May-2015

## Social Services

### Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2015

	Approved Budget	April Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
<b>Affordable Housing</b>							
Investing in Affordable Hsing	\$600,000	\$0	\$0	\$0	\$0	0%	\$600,000
165 Gordon Generator	\$320,000	\$11,801	\$11,801	\$0	\$11,801	4%	\$308,199
182 George St Capital Works	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
<b>Subtotal Affordable Housing</b>	<b>\$970,000</b>	<b>\$11,801</b>	<b>\$11,801</b>	<b>\$0</b>	<b>\$11,801</b>	<b>1%</b>	<b>\$958,199</b>
<b>Total Social Services</b>	<b>\$7,973,000</b>	<b>\$147,717</b>	<b>\$286,686</b>	<b>\$2,458,411</b>	<b>\$2,745,097</b>	<b>34 %</b>	<b>\$5,227,903</b>





**County of Wellington**  
**Homes for the Aged**  
Statement of Operations as of  
30 Apr 2015

	<b>Annual Budget</b>	<b>April Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Grants and Subsidies	\$8,081,200	\$862,856	\$2,829,575	35%	\$5,251,625
Municipal Recoveries	\$112,000	\$0	\$124,356	111%	\$(12,356)
User Fees & Charges	\$4,256,000	\$351,306	\$1,390,556	33%	\$2,865,444
Other Revenue	\$0	\$1,548	\$4,140	0%	\$(4,140)
<b>Total Revenue</b>	<b>\$12,449,200</b>	<b>\$1,215,710</b>	<b>\$4,348,627</b>	<b>35%</b>	<b>\$8,100,573</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$14,382,500	\$1,364,536	\$4,924,348	34%	\$9,458,152
Supplies, Material & Equipment	\$1,191,800	\$88,886	\$335,657	28%	\$856,143
Purchased Services	\$982,100	\$62,796	\$318,080	32%	\$664,020
Insurance & Financial	\$32,000	\$0	\$32,062	100%	\$(62)
Debt Charges	\$1,964,000	\$4,896	\$592,566	30%	\$1,371,434
Internal Charges	\$1,139,900	\$109,405	\$365,898	32%	\$774,002
<b>Total Expenditures</b>	<b>\$19,692,300</b>	<b>\$1,630,519</b>	<b>\$6,568,610</b>	<b>33%</b>	<b>\$13,123,690</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$7,243,100</b>	<b>\$414,809</b>	<b>\$2,219,983</b>	<b>31%</b>	<b>\$5,023,117</b>
<b>Transfers</b>					
Transfer to Capital	\$95,000	\$0	\$95,000	100%	\$0
Transfer to Reserves	\$250,000	\$0	\$250,000	100%	\$0
<b>Total Transfers</b>	<b>\$345,000</b>	<b>\$0</b>	<b>\$345,000</b>	<b>100%</b>	<b>\$0</b>
<b>NET COST (REVENUE)</b>	<b>\$7,588,100</b>	<b>\$414,809</b>	<b>\$2,564,983</b>	<b>34%</b>	<b>\$5,023,117</b>



# County of Wellington

05-May-2015

## Homes for the Aged Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending April 30, 2015

	LIFE-TO-DATE ACTUALS						
	Approved	April	Current	Previous		% of	Remaining
	Budget	Actual	Year	Years	Total	Budget	Budget
Resident Vans	\$85,000	\$0	\$0	\$21,821	\$21,821	26 %	\$63,179
Furniture Replacements	\$40,000	\$0	\$0	\$0	\$0	0 %	\$40,000
2015 Nursing Equip Replacement	\$35,000	\$0	\$0	\$0	\$0	0 %	\$35,000
2015 Resident Equipment Lifts	\$60,000	\$25,871	\$26,246	\$0	\$26,246	44 %	\$33,754
<b>Total Homes for the Aged</b>	<b>\$220,000</b>	<b>\$25,871</b>	<b>\$26,246</b>	<b>\$21,821</b>	<b>\$48,067</b>	<b>22 %</b>	<b>\$171,933</b>



**County of Wellington**  
**Economic Development**  
Statement of Operations as of  
30 Apr 2015

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
<b>Revenue</b>					
Grants and Subsidies	\$30,000	\$0	\$1,000	3%	\$29,000
User Fees & Charges	\$60,000	\$0	\$6,201	10%	\$53,799
<b>Total Revenue</b>	<b>\$90,000</b>	<b>\$0</b>	<b>\$7,201</b>	<b>8%</b>	<b>\$82,799</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$282,000	\$27,000	\$95,874	34%	\$186,126
Supplies, Material & Equipment	\$20,800	\$549	\$4,348	21%	\$16,452
Purchased Services	\$277,700	\$8,316	\$67,510	24%	\$210,190
Transfer Payments	\$355,000	\$0	\$60,000	17%	\$295,000
<b>Total Expenditures</b>	<b>\$935,500</b>	<b>\$35,865</b>	<b>\$227,732</b>	<b>24%</b>	<b>\$707,768</b>
NET OPERATING COST / (REVENUE)	\$845,500	\$35,865	\$220,531	26%	\$624,969
<b>Transfers</b>					
Transfers from Reserves	\$(75,000)	\$0	\$0	0%	\$(75,000)
Transfer to Capital	\$70,000	\$0	\$70,000	100%	\$0
Transfer to Reserves	\$200,000	\$0	\$200,000	100%	\$0
<b>Total Transfers</b>	<b>\$195,000</b>	<b>\$0</b>	<b>\$270,000</b>	<b>138%</b>	<b>\$(75,000)</b>
<b>NET COST (REVENUE)</b>	<b>\$1,040,500</b>	<b>\$35,865</b>	<b>\$490,531</b>	<b>47%</b>	<b>\$549,969</b>



## County of Wellington

01-May-2015

### Economic Development Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending April 30, 2015

	LIFE-TO-DATE ACTUALS						
	Approved	April	Current	Previous	Total	% of	Remaining
	Budget	Actual	Year	Years		Budget	Budget
Wellington Signage Strategy	\$70,000	\$0	\$0	\$0	\$0	0 %	\$70,000
<b>Total Economic Development</b>	<b>\$70,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0 %</b>	<b>\$70,000</b>



# COUNTY OF WELLINGTON

---

## COMMITTEE REPORT

**To:** Chair and Members of the Administration, Finance and Personnel Committee  
**From:** Ken DeHart, County Treasurer  
**Date:** Tuesday, May 19, 2015  
**Subject:** **2015-2019 Five Year Plan Forecast for AFP - Revisited**

---

### Background:

The County's five-year plan represents a forecast of future infrastructure and service level needs that allows staff to continuously monitor County funding requirements and adequately plan to meet these needs. The budget approval process, while taking into account the forecasted years 2 through 5 of the five-year plan, results in the approval of those projects and operational impacts in the current budget year only. All future forecasted capital and operational impacts within the five-year plan are to be reviewed on an annual basis through the budget approval process.

The County's 2015 budget was approved on January 29, 2015. At that time, Council requested an additional review of the 2015-2019 five-year plan before the 2016 budget process began, with a specific focus on the operating and capital impacts planned through the 2016-2019 period. Each committee will be presented with the 2015-2019 five-year plan report and forecast that was presented in January for their respective departments. The purpose of this review is for Council to identify areas of concern or changes to priorities prior to the development of the 2006 Budget and Five-Year Plan.

Additional information on operating or capital impacts can be provided if requested by the committee.

### Committee Review

Each committee has been presented with the approved 2015-2019 budget packages for review. Changes that have been requested by committees are identified in the attached Schedule B.

### Recommendation:

That the attached 2015-2019 five year plan report for the AF&P be received for information; and

That Council identify any areas of concern or changes in priorities to be considered for the 2016 Budget and Five-Year Plan Process; and

That the Administration, Finance and Personnel Committee endorse the changes suggested by standing committees in Schedule "B" and forward to County Council for adoption.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ken DeHart".

Ken DeHart, CPA, CGA  
County Treasurer



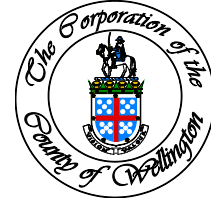
SCHEDULE "B"

**COUNTY OF WELLINGTON**  
**2015-2019 Five Year Plan Review Budget Changes**

Dept	Description
	<b>Roads Committee - May 12, 2015</b>
Roads	No Changes
	<b>Solid Waste Services Committee - May 12, 2015</b>
SWS	Allocate \$300,000 for the Waste Management Strategy over three years – 2016, 2017 and 2018;
	<b>Police Services Board - May 13, 2015</b>
Police	No Changes
	<b>Social Services - May 13, 2015</b>
Social Services	No Changes
	<b>Information, Heritage and Seniors - May 13, 2015</b>
IH&S	No Changes
	<b>Land Division and Planning - May 14, 2015</b>
Planning	No Changes

# County of Wellington

## 2015 Budget Review Package



## Administration, Finance and Personnel Committee

### January 20, 2015

2015 Quicklinks
<a href="#">Report from the County Treasurer</a>
<a href="#">2015 Operating Budget Summary</a>
<a href="#">2015-2019 Operating Budget Forecast</a>
<a href="#">Budget Amendments</a>
<a href="#">2015-2019 Capital Budget Summary</a>
<a href="#">County Council</a>
<a href="#">Office of the CAO and Clerk</a>
<a href="#">Treasury</a>
<a href="#">Human Resources</a>
<a href="#">County Property</a>
<a href="#">Roads and Bridges</a>
<a href="#">Solid Waste Services</a>
<a href="#">Planning and Development</a>
<a href="#">Green Legacy</a>
<a href="#">Emergency Management</a>
<a href="#">Museum and Archives at Wellington Place</a>
<a href="#">Library</a>
<a href="#">Social Services</a>
<a href="#">Wellington Terrace</a>
<a href="#">Provincial Offences</a>
<a href="#">Land Ambulance</a>
<a href="#">Public Health</a>
<a href="#">Police Services</a>
<a href="#">Economic Development</a>
<a href="#">Grants and Contributions</a>
<a href="#">General Revenues &amp; Expenses</a>



## COMMITTEE REPORT

**To:** Chair and Members of the Administration, Finance and Personnel Committee  
**From:** Ken DeHart, County Treasurer  
**Date:** Tuesday, January 20, 2015  
**Subject:** **2015 Budget and 2015-2019 Five Year Plan**

---

### Background:

The proposed 2015 Operating Budget and 2015-2019 Capital Budget forecast are attached for the Committee's consideration. The current status of the 2015 operating budget is summarized as follows:

- ❑ 2015 tax levy requirement = \$84,523,500
- ❑ Proposed County tax increase = 2.8%
- ❑ Tax impact per \$100,000 of assessment = \$18

### Overview of attachments

The package includes programme information pages, operating budgets and capital forecasts for all services provided and/or funded by the County. The 2015 Budget reports have been reviewed by all Committees and Boards. The numbers included herein reflect all budget amendments approved by Committees to date. Highlights of the 2015 Budgets for programme areas that report directly to the Administration, Finance and Personnel Committee are set out below.

### County Council

- The 2015 budget provides for salaries, and benefits for Council members and various Council and Committee expenses

### Office of the CAO and Clerk

- This budget includes corporate communication costs, including the weekly County page
- The 2015-19 capital forecast includes replacement and growth related activities for network, storage, server and switches. The implementation of a corporate records management system and reporting enhancements for JD Edwards are budgeted in 2015.

### Treasury

- Purchased services include annual licensing for the County's corporate financial system; technology improvements; external audit fees; and credit rating agency fees.

### Human Resources

- Accessibility grants in the amount of \$70,000 are available to member municipalities to facilitate improved access to municipal buildings throughout the County.
- This budget also includes funding for occupational accident and excess indemnity insurance, health and safety (both funded from the WSIB Reserve) and the Accessibility Advisory Committee.



### **County Property**

- Building rental is derived from lease agreements for the Crown Attorney's Office and Courthouse, 129 Wyndham St. apartments, Health Unit at the Terrace, Arthur Medical Centre, Mount Forest Community Services Centre, and the Clifford Medical Centre.
- The capital budget includes provisions for improvements at the Courthouse and Administration Centre as well as repairs and renovations to other County buildings

### **Provincial Offences Act Revenues**

- Net fine revenue to the County has been estimated at \$566,000. This amount has been reduced by \$50,000 to \$516,000 in the County budget to better reflect recent revenue amounts experienced.
- Annual debt charges for the POA court facility amount to \$257,700
- The capital plan includes repairs to the court facility roof in 2015. The County share of this project is proposed at \$134,000. POA IT replacements are scheduled for 2019, with the County's share at \$32,000. Both projects are to be funded from the tax levy.

### **Ambulance**

- The transfer payment to the City of Guelph is budgeted at \$3,713,100 which includes \$218,000 for the County portion of the City's Ambulance Response Time Improvement Plan
- The reserve transfer to fund Ambulance capital needs has been maintained at \$250,000
- The capital plan includes replacement ambulances, related equipment and IT requirements. Total County costs over the five-years are estimated at \$1.8 million. The proposed funding is to come from the Ambulance Reserve.

### **Public Health**

- The 2015 County portion of the budget (net of loan repayments) for WDGPH is \$2,153,000 which represents a 6% decrease over 2014 and assumes provincial funding of 1.99%.
- Late in 2014, the WDGPH received a one-time grant related to the new facilities completed in Orangeville and Guelph in the amount of \$1.5 Million of which Wellington County received \$490,500. This additional funding resulted in a reduction to the repayment term of the outstanding loan payable by the WDGPH to the member municipalities by approximately one year

### **Hospital Financing**

- In June of 2014 Council committed \$9.4 million to County Hospitals to be distributed in 2019 as follows:
  - \$5.0 million to Groves Memorial Hospital
  - \$2.2 million to Louise Marshall Hospital
  - \$2.2 million to Palmerston District Hospital
- Funding from annual operating transfers to the Hospital Capital Grant Reserve and debt financing of \$1 million

### **General Expenditures and Revenues**

- The Ontario Municipal Partnership Fund grant for 2015 is budgeted at \$2,888,800, which represents a reduction of \$722,200 (or 20%) from 2014 (+0.9% impact on the tax levy)
- Interest revenue on investments is projected to be \$2.68 million which is transferred to reserves and reserve funds
- The County's share of MPAC's 2015 budget for property assessment services is \$1,357,500

- Other items in this budget include bank charges, postage and telephone costs, and general insurance/legal expenditures

### Staffing Summary

The 2015 budget incorporates a number of staffing adjustments which are summarized on Schedule "A" following the report.

### Five-year levy and tax projection

Based on projects and service levels proposed in the budget, the projected five-year levy and tax impacts are as follows:

	2014	2015	2016	2017	2018	2019
County Tax Levy (\$000's)	\$81,125	\$84,524	\$88,080	\$91,851	\$96,059	\$100,566
Residential tax impact	2.2%	2.8%	3.2%	3.3%	3.6%	3.7%

### Capital Summary

The revised 2015-2019 Capital Plan contemplates a \$122.8 million investment in infrastructure, facilities and equipment.

- Approximately 65% of projected capital spending relates to roads and bridges
- Social Services (housing, child care and Ontario Works) accounts for an additional 10%
- Hospital Capital Grants 7.7%
- Library Services 5.7%
- Solid Waste Services 5%
- The remaining areas of investment include technology, ambulance, POA, police, museum, homes for the aged, economic development, emergency management and property.

Facility development projects include:

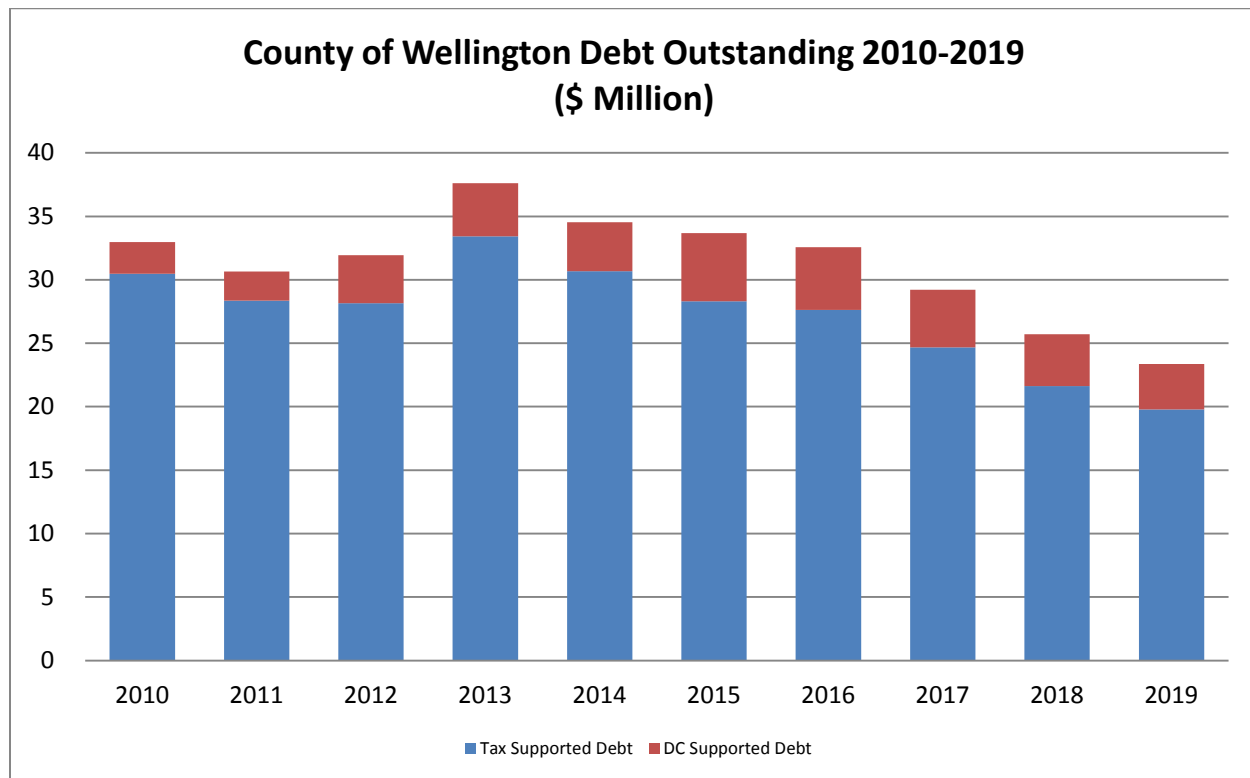
- Renovation and expansion to the last Carnegie Library in Palmerston as well as a new branch in Hillsburgh
- Construction of the Drayton and Erin Garages
- ongoing improvements at County landfill sites and transfer stations
- Work to improve the condition of the 1,189 County-owned housing units
- The purchase of an existing non-profit housing building is planned for late 2015

### Long-Term Borrowing

The County's long term borrowing plan remains sustainable and affordable, with only two projects scheduled to be debt financed accounting for 1.8% of total capital funding over the five years. The vast majority of the capital plan is to be funded from the tax levy and reserves (72%).

County debt outstanding is projected at \$33.7 million in 2015, which is made up of \$28.3 million in tax-supported debt and \$5.4 million in growth supported debt (total debt outstanding peaked at \$37.6

million in 2013). Debt servicing costs will top out at \$4.8 million (\$4.3 million tax supported, \$532,000 growth supported). Debt charges will not exceed 6% of the County tax levy over the five-year plan.



The budget and five-year plan represent the levels of service and capital investment desired by County Council. The proposed 2015 budget builds on previous budgets by improving services, renewing facilities and infrastructure, and minimizing reliance on long term borrowing.

**Recommendation:**

That the 2015 Operating Budget and 2015-2019 Capital Budget be approved, and

That staff be directed to prepare the necessary by-law.

Respectfully submitted,

Ken DeHart, CPA, CGA  
County Treasurer

SCHEDULE "A"

2015 Staffing Summary				
<b>2014 Approved staff complement (expressed as full time equivalents)</b>	<b>598.2</b>			
Annualization of positions approved in the 2014 budget	2.0			
Child Care: Willowdale re-opening, staffing re-allocation	9.3			
<b>Adjusted 2014 staff complement</b>	<b>609.5</b>			
	<b>FTE</b>	<b>Gross Cost (Sal &amp; Benes)</b>	<b>Other Funding / Savings</b>	<b>Net County Cost</b>
<b>2014 In-Year Adjustments</b>				
Economic Development: change Economic Co-ordinator from part-time to full-time	0.3	26,000		26,000
<b>Subtotal</b>	<b>0.3</b>	<b>\$ 26,000</b>	<b>\$ -</b>	<b>\$ 26,000</b>
	<b>FTE</b>	<b>Gross Cost (Sal &amp; Benes)</b>	<b>Other Funding / Savings</b>	<b>Net County Cost</b>
<b>2015 Budget Changes</b>				
CAO & Clerks: new Network technician	0.8	55,600	(16,000)	39,600
Museum: new part-time Archives Assistant	0.3	14,600		14,600
Green Legacy: Additional Seasonal Hours	0.3	11,000		11,000
Housing: new Housing Special Projects Manager	1.0	117,600	(105,800)	11,800
Ontario Works: new Employment Facilitator	0.8	48,600	(43,400)	5,200
Child Care: new Data Co-ordinator	0.7	62,200	(56,300)	5,900
Roads: Additional Radio Shift Operator hours and Winter equipment operator hours	1.7	118,000		118,000
Library: information services librarian to FT, 2 new assistant branch supervisors, library page Fergus, additional assistant branch supervisor hours Puslinch, additional assistant branch supervisor hours Rockwood, additional library page hours Mount Forest	2.1	121,000		121,000
Terrace: PSW workers from PT to Full-time, additional backfill	1.0	100,000		100,000
All other staffing adjustments	0.1			
<b>Proposed changes to Staff Complement</b>	<b>8.8</b>	<b>\$ 648,600</b>	<b>\$ (221,500)</b>	<b>\$ 427,100</b>
<b>2015 Proposed Staff Complement (full time equivalents)</b>	<b>618.6</b>			



## THE COUNTY OF WELLINGTON 2015 OPERATING BUDGET

	2013 net budget	2014 net budget	2015 expenditure	2015 revenue	2015 net budget	Net Budget Change	
						\$	%
<b>Programmes and Services</b>							
Social Housing	4,280,200	4,726,700	32,371,800	28,112,500	4,259,300	-467,400	-0.5%
Ontario Works	1,764,600	1,812,900	25,231,100	23,501,300	1,729,800	-83,100	-2.0%
Roads and Bridges	18,916,300	19,090,000	23,755,600	3,075,000	20,680,600	1,590,600	9.3%
Wellington Terrace	6,861,500	7,356,800	20,037,300	12,449,200	7,588,100	231,300	10.6%
Police Services	18,866,900	18,416,700	17,604,900	581,300	17,023,600	-1,393,100	-9.8%
Child Care Services	769,900	858,000	15,481,800	14,500,200	981,600	123,600	27.5%
Solid Waste Services	5,684,100	4,811,800	8,764,100	4,324,300	4,439,800	-372,000	-21.9%
County Library System	5,116,300	7,208,300	8,296,800	336,400	7,960,400	752,100	55.6%
Land Ambulance	3,145,300	3,403,800	3,963,100	0	3,963,100	559,300	26.0%
Planning and Development	2,251,300	2,331,600	2,649,000	313,500	2,335,500	3,900	3.7%
Public Health	2,532,500	2,667,600	2,497,400	0	2,497,400	-170,200	-1.4%
County Museum and Archives	1,673,100	1,761,700	2,106,700	166,500	1,940,200	178,500	16.0%
Property Assessment	1,332,400	1,348,000	1,357,500	0	1,357,500	9,500	1.9%
Affordable Housing	500,000	500,000	1,278,600	778,600	500,000	0	0.0%
Economic Development	575,600	639,200	1,130,500	90,000	1,040,500	401,300	80.8%
Green Legacy	632,500	650,500	668,000	2,000	666,000	15,500	5.3%
Emergency Management	516,000	522,600	605,700		605,700	83,100	17.4%
Provincial Offices	-402,800	-398,300	391,500	515,600	-124,100	274,200	-69.2%
Grants	48,000	49,400	1,250,900	0	1,250,900	1,201,500	2506.0%
Subtotal	75,063,700	77,757,300	169,442,300	88,746,400	80,695,900	2,938,600	7.5%
<b>General Government</b>							
Office of the CAO and Clerk	2,992,300	2,917,000	4,551,300	1,656,700	2,894,600	-22,400	-3.3%
County Property	1,142,900	1,186,800	2,961,400	1,836,300	1,125,100	-61,700	-1.6%
Human Resources	731,300	782,100	1,796,600	1,003,900	792,700	10,600	8.4%
Treasury	1,068,100	1,208,000	1,661,100	412,000	1,249,100	41,100	16.9%
County Council	914,300	937,100	998,300	18,200	980,100	43,000	7.2%
Subtotal	6,848,900	7,031,000	11,968,700	4,927,100	7,041,600	10,600	2.8%
<b>Non-Programme Expenditures and Revenues</b>							
General Expenses/Revenues	-2,499,700	-2,147,800	4,078,200	5,761,200	-1,683,000	464,800	-32.7%
PILs and Supplementary taxes	-1,500,700	-1,515,500	0	1,531,000	-1,531,000	-15,500	2.0%
Subtotal	-4,000,400	-3,663,300	4,078,200	7,292,200	-3,214,000	449,300	-19.7%
<b>TOTAL</b>	<b>77,912,200</b>	<b>81,125,000</b>	<b>185,489,200</b>	<b>100,965,700</b>	<b>84,523,500</b>	<b>3,398,500</b>	<b>8.5%</b>

### TAX RATE CALCULATION AND IMPACT

	2013	2014	2015	\$ change	% change
Weighted Assessment (\$ M)	\$11,742	\$12,416	\$13,025	\$ 608.4	4.90%
Non Phase-in assessment growth					1.50%
<b>County tax summary</b>					
Residential tax rate	0.663526%	0.653377%	0.648950%		
Per \$100,000 of Assessment (2014)	\$ 100,000	\$ 96,600	\$ 100,000		
Taxes per \$100,000 of Assessment	\$ 640	\$ 631	\$ 649	\$ 18	2.8%

**COUNTY OF WELLINGTON  
5 YEAR OPERATING BUDGET  
AND TAX RATE FORECAST**

	Approved	Projected					2014-19
	2014	2015	2016	2017	2018	2019	AA%l
<b>EXPENDITURE (\$000's)</b>							
Salaries, Wages and Benefits	\$47,771	\$50,359	\$52,901	\$55,342	\$57,767	\$59,974	4.7%
Supplies, Materials and Equipment	\$8,246	\$8,509	\$8,738	\$9,014	\$9,268	\$9,546	3.0%
Purchased Services	\$20,356	\$21,269	\$22,057	\$22,699	\$23,487	\$24,305	3.6%
Social Assistance	\$44,441	\$45,161	\$45,905	\$46,772	\$47,695	\$48,622	1.8%
Transfer Payments	\$25,703	\$24,843	\$25,166	\$25,980	\$26,915	\$27,981	1.7%
Minor Capital Expenses	\$2,403	\$1,726	\$1,978	\$1,759	\$2,178	\$1,644	-7.3%
Debt Charges	\$4,860	\$4,824	\$4,711	\$4,709	\$4,697	\$4,511	-1.5%
Insurance and Financial	\$2,201	\$2,093	\$2,139	\$2,193	\$2,250	\$2,310	1.0%
Internal Charges	\$5,856	\$6,225	\$6,319	\$6,471	\$6,643	\$6,821	3.1%
Total expenditures	\$161,837	\$165,010	\$169,914	\$174,938	\$180,900	\$185,715	2.8%
yr/yr % change		\$0	3.0%	3.0%	3.4%	2.7%	
<b>TRANSFERS (\$000's)</b>							
Transfer from Reserves	(\$2,108)	(\$2,079)	(\$2,139)	(\$1,593)	(\$1,771)	(\$1,682)	-4.4%
Transfer to Capital	\$9,633	\$11,814	\$10,467	\$11,229	\$12,140	\$13,214	6.5%
Transfer to Reserves	\$11,719	\$10,745	\$12,069	\$11,392	\$11,368	\$11,652	-0.1%
Total Transfers	\$19,244	\$20,479	\$20,397	\$21,028	\$21,737	\$23,184	3.8%
yr/yr % change		\$0	-0.4%	3.1%	3.4%	6.7%	
<b>REVENUE (\$000's)</b>							
Grants and Subsidies	\$49,995	\$51,182	\$51,168	\$52,282	\$53,491	\$54,407	1.7%
Municipal Recoveries	\$24,151	\$22,872	\$23,735	\$24,159	\$24,966	\$25,329	1.0%
Licences, Permits and Rents	\$6,731	\$7,012	\$7,019	\$7,012	\$7,027	\$7,043	0.9%
Fines and Penalties	\$75	\$75	\$75	\$75	\$75	\$75	0.0%
User Fees and Charges	\$7,467	\$7,688	\$7,800	\$7,865	\$7,974	\$8,100	1.6%
Sales Revenue	\$1,298	\$1,400	\$1,430	\$1,460	\$1,492	\$1,524	3.3%
Other Revenue	\$2,836	\$2,898	\$2,979	\$3,039	\$3,125	\$3,214	2.5%
Internal Recoveries	\$5,888	\$6,307	\$6,478	\$6,659	\$6,848	\$7,043	3.6%
PILs and Supplementary Taxes	\$1,516	\$1,531	\$1,547	\$1,563	\$1,580	\$1,598	1.1%
Total revenue	\$99,956	\$100,966	\$102,230	\$104,114	\$106,579	\$108,333	1.6%
yr/yr % change		1.0%	1.3%	1.8%	2.4%	1.6%	
<b>TAX LEVY REQUIREMENT</b>							
yr/yr % change	\$81,125 3.4%	\$84,524 4.2%	\$88,080 4.2%	\$91,851 4.3%	\$96,059 4.6%	\$100,566 4.7%	4.4%
Weighted Assessment (\$ Millions)	\$12,416	\$13,025	\$13,573	\$14,184	\$14,822	\$15,489	4.5%
yr/yr % change	5.66%	4.90%	4.21%	4.50%	4.50%	4.50%	
Phase in growth %	3.53%	3.40%	3.21%	3.50%	3.50%	3.50%	
Real growth % from new properties	2.13%	1.50%	1.00%	1.00%	1.00%	1.00%	
<b>County tax summary</b>							
Residential tax rate	0.6534%	0.6490%	0.6489%	0.6476%	0.6481%	0.6493%	
Per \$100,000 of Assessment (2013)	\$ 96,600	\$ 100,000	\$103,210	\$106,822	\$110,561	\$114,431	
Taxes per \$100,000 of Assessment	\$ 631	\$ 649	\$ 670	\$ 692	\$ 717	\$ 743	3.3%
yr/yr \$ change	\$ 16	\$ 18	\$ 21	\$ 22	\$ 25	\$ 26	
yr/yr % residential impact	2.2%	2.8%	3.2%	3.3%	3.6%	3.7%	
yr/yr % budget impact	2.2%	2.8%	3.2%	3.3%	3.6%	3.7%	

Projected tax impact from 2014-2018 plan	3.9%	4.3%	4.1%	3.0%
Projected tax impact from 2013-2017 plan	4.0%	4.2%	4.0%	
Projected tax impact from 2012-2016 plan	3.5%	3.2%		
Projected tax impact from 2011-2015 plan	3.5%			

640.1109



## COUNTY OF WELLINGTON 2015 BUDGET ADJUSTMENTS

		tax impact	
Dept	Description	\$ amount	%
	2015 County Tax Levy as presented to Committees in January	\$84,863,700	3.2%
	<b>Solid Waste Services Committee - January 13, 2015</b>		
	*Any additional bag sales revenue as a result of the bag fee increase be directed to the SWS Capital Reserve to fund a portion of the Waste Management Strategy	\$ -	0.0%
SWS			
	<b>Police Services Board - January 14, 2015</b>		
Police	Remove two additional officers	\$ (318,600)	-0.4%
Police	Remove capital costs associated with new officers	\$ (28,000)	0.0%
Police	Add two all-terrain vehicles and trailer	\$ 30,000	0.0%
Police	*5-Year Plan: remove the two additional officers in 2016 and leave one additional officer in per year in 2017-2019		
	<b>Police Services Board - January 19, 2015</b>		
Police	Remove two all-terrain vehicles and trailer from the capital budget	\$ (30,000)	0.0%
Police	Add annual maintenance costs of two all-terrain vehicles and trailer to OPP contract	\$ 6,400	0.0%
	Total net adjustments	(340,200)	-0.4%
	<b>Revised 2015 Tax Levy Requirement</b>	<b>84,523,500</b>	<b>2.8%</b>

**COUNTY OF WELLINGTON**  
**2015-2019 CAPITAL BUDGET SUMMARY**  
(All figures in \$000's)

**PROJECT EXPENDITURE**

Programme / Service	2015	2016	2017	2018	2019	5 yr total	% of total
Roadways	\$ 17,091	\$ 16,342	\$ 16,065	\$ 13,887	\$ 15,860	\$ 79,245	64.5%
Solid Waste Services	\$ 140	\$ 240	\$ 240	\$ 3,205	\$ 2,245	\$ 6,070	4.9%
County Property	\$ 209	\$ 125	\$ 80	\$ 95	\$ 85	\$ 594	0.5%
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Green Legacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Emergency Management	\$ -	\$ 250	\$ -	\$ -	\$ 50	\$ 300	0.2%
CAO & Clerks	\$ 225	\$ 250	\$ 400	\$ 500	\$ 330	\$ 1,705	1.4%
Treasury	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Police Services	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ 60	0.0%
Museum and Wellington Place	\$ 535	\$ 300	\$ 600	\$ 50	\$ 125	\$ 1,610	1.3%
County Library System	\$ 3,370	\$ 525	\$ 3,625	\$ -	\$ -	\$ 7,520	6.1%
Housing Services	\$ 4,313	\$ 2,060	\$ 1,922	\$ 1,624	\$ 2,254	\$ 12,173	9.9%
Wellington Terrace	\$ 290	\$ 120	\$ 120	\$ 120	\$ 110	\$ 760	0.6%
Economic Development	\$ 70	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,070	0.9%
Hospital and Other Capital Grants	\$ -	\$ -	\$ -	\$ -	\$ 9,400	\$ 9,400	7.7%
Ambulance Service	\$ 361	\$ 357	\$ 228	\$ 521	\$ 346	\$ 1,813	1.5%
Ontario Works	\$ 150	\$ -	\$ -	\$ 25	\$ 30	\$ 205	0.2%
Child Care	\$ -	\$ -	\$ 50	\$ 25	\$ -	\$ 75	0.1%
Provincial Offences Act (POA)	\$ 134	\$ -	\$ -	\$ -	\$ 32	\$ 166	0.1%
Public Health	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total expenditure</b>	<b>\$ 26,948</b>	<b>\$ 20,569</b>	<b>\$ 23,330</b>	<b>\$ 20,052</b>	<b>\$ 31,867</b>	<b>\$ 122,766</b>	<b>100.0%</b>
% of total	22%	17%	19%	16%	26%		

**PROJECT FINANCING**

Source of Financing	2015	2016	2017	2018	2019	5 yr total	% of total
Recoveries	\$ 4,481	\$ 1,642	\$ 1,536	\$ 1,862	\$ 1,697	\$ 11,217	9.1%
Subsidy	\$ 3,993	\$ 2,450	\$ 4,366	\$ 2,590	\$ 2,335	\$ 15,734	12.8%
Current Revenues	\$ 11,814	\$ 10,166	\$ 10,591	\$ 11,120	\$ 11,756	\$ 55,447	45.2%
Reserves	\$ 6,507	\$ 4,623	\$ 5,290	\$ 3,870	\$ 13,748	\$ 34,038	27.7%
Development Charges	\$ 153	\$ 489	\$ 1,548	\$ 610	\$ 1,331	\$ 4,130	3.4%
Growth Related Debentures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Debentures	\$ -	\$ 1,200	\$ -	\$ -	\$ 1,000	\$ 2,200	1.8%
<b>Total financing</b>	<b>\$ 26,948</b>	<b>\$ 20,569</b>	<b>\$ 23,330</b>	<b>\$ 20,052</b>	<b>\$ 31,867</b>	<b>\$ 122,766</b>	





## COUNTY OF WELLINGTON 2015 BUDGET PROGRAMME OVERVIEW

<b>Programme:</b>	<b>County Council</b>
<b>Department:</b>	<b>Administered by the Chief Administrative Officer</b>
<b>Governance:</b>	<b>Administration, Finance and Personnel Committee</b>

### Programme Description

- As the governing body of the County, it is the role of council to:
  - represent the public and to consider the well-being and interests of the municipality;
  - develop and evaluate the policies and programmes of the municipality;
  - determine which services the municipality provides;
  - ensure that administrative practices and procedures are in place to implement the decisions of council;
  - ensure accountability and transparency of the operations of the municipality;
  - maintain the financial integrity of the municipality; and
  - carry out the duties of council under all relevant legislation
- County Council is comprised of the mayors of the seven member municipalities and nine directly elected ward councillors
- The Warden is the head of Council and is chosen by Council every two years. It is the role of the head of Council to:
  - act as chief executive officer of the municipality;
  - preside over council meetings;
  - provide leadership to the council;
  - represent the municipality at official functions; and
  - carry out the duties of the head of council under any provincial act.
- The following committees and boards report to County Council, which meets monthly: Administration, Finance and Personnel; Social Services; Roads; Solid Waste Services; Planning and Land Division; Information, Heritage and Seniors; Wellington County Library Board; Wellington County Police Services Board; Economic Development; Warden's Advisory Committee

### 2015 Budget Highlights

The 2015 budget provides for salaries and benefits for Council members and various Council and Committee expenses.



## County of Wellington

### County Council 2015 Operating Budget Estimate

	2014 Prelim Actuals	2014 Budget	2015 Budget	\$chg Budget	% chg Budget
<b>Revenue</b>					
Sales Revenue	\$800	\$0	\$0	\$0	0.0 %
Other Revenue	\$16,748	\$18,200	\$18,200	\$0	0.0 %
<b>Total Revenue</b>	<b>\$17,548</b>	<b>\$18,200</b>	<b>\$18,200</b>	<b>\$0</b>	<b>0.0 %</b>
<b>Expenditure</b>					
Salaries, Wages and Benefits	\$696,980	\$692,300	\$734,000	\$41,700	6.0 %
Supplies, Material & Equipment	\$68,109	\$48,500	\$49,600	\$1,100	2.3 %
Purchased Services	\$173,133	\$212,500	\$213,000	\$500	0.2 %
Insurance & Financial	\$1,715	\$2,000	\$1,700	\$(300)	(15.0)%
<b>Total Expenditure</b>	<b>\$939,936</b>	<b>\$955,300</b>	<b>\$998,300</b>	<b>\$43,000</b>	<b>4.5 %</b>
<b>NET COST(REVENUE)</b>	<b>\$922,388</b>	<b>\$937,100</b>	<b>\$980,100</b>	<b>\$43,000</b>	<b>4.6 %</b>



# COUNTY OF WELLINGTON

## 2015 BUDGET

### PROGRAMME OVERVIEW

<b>Programme:</b>	<b>Office of the CAO and Clerk: Clerks and Information Technology</b>
<b>Department:</b>	<b>Office of the CAO and Clerk</b>
<b>Governance:</b>	<b>Administration, Finance and Personnel Committee</b>

#### Programme Description

The Office of the CAO and Clerk is responsible for general management and the information technology resources of the Corporation. Our role includes:

- Implementing strategic directions as approved by County Council
- General management of the operation of the corporation
- Fulfillment of statutory responsibilities as set out in the *Municipal Act* and other legislation, including records retention, Council/Committee agendas and minutes, by-laws, etc.
- Responsible for corporate communications function
- Hardware and software provision and maintenance
- Network administration and technical support for all County operations and work locations
- Web site development and maintenance

#### 2015 Budget Highlights

- Staffing changes include a new Support Technician and annualization of the Business Analyst and Deputy Clerk positions added in 2014
- The 2015-19 capital forecast includes replacement activities for network, server, switches and electronic storage. The implementation of a corporate records management system and reporting enhancements to JD Edwards are included for 2015.


<b>Staff Complement (Full time equivalents)</b>	<b>2014</b>	<b>2015</b>
CAO	1.0	1.0
Clerk's Office	4.5	5.0
Corporate Communications	3.0	3.0
Information Technology	19.8	20.8
<b>Total</b>	<b>28.3</b>	<b>29.8</b>
Current employee count: 30		



## County of Wellington

### Office of the CAO/Clerk 2015 Operating Budget Estimate

	2014 Prelim Actuals	2014 Budget	2015 Budget	\$chg Budget	% chg Budget
<b>Revenue</b>					
User Fees & Charges	\$501	\$600	\$600	\$0	0.0 %
Internal Recoveries	\$1,526,544	\$1,526,500	\$1,656,100	\$129,600	8.5 %
<b>Total Revenue</b>	<b>\$1,527,045</b>	<b>\$1,527,100</b>	<b>\$1,656,700</b>	<b>\$129,600</b>	<b>8.5 %</b>
<b>Expenditure</b>					
Salaries, Wages and Benefits	\$2,671,764	\$2,836,100	\$3,057,800	\$221,700	7.8 %
Supplies, Material & Equipment	\$251,655	\$225,800	\$257,600	\$31,800	14.1 %
Purchased Services	\$780,587	\$1,044,300	\$1,006,300	\$(38,000)	(3.6)%
Insurance & Financial	\$2,234	\$2,200	\$2,400	\$200	9.1 %
Internal Charges	\$2,000	\$700	\$2,200	\$1,500	214.3 %
<b>Total Expenditure</b>	<b>\$3,708,240</b>	<b>\$4,109,100</b>	<b>\$4,326,300</b>	<b>\$217,200</b>	<b>5.3 %</b>
<b>Transfers</b>					
Transfer to Capital	\$335,000	\$335,000	\$225,000	\$(110,000)	(32.8)%
<b>Total Transfers</b>	<b>\$335,000</b>	<b>\$335,000</b>	<b>\$225,000</b>	<b>\$(110,000)</b>	<b>(32.8)%</b>
<b>NET COST(REVENUE)</b>	<b>\$2,516,196</b>	<b>\$2,917,000</b>	<b>\$2,894,600</b>	<b>\$(22,400)</b>	<b>(0.8)%</b>



COUNTY OF WELLINGTON

2015-2019 CAPITAL BUDGET

Programme/Service:

Information Technology

Department:

Office of the C.A.O.

Governance:

Administration, Finance & Personnel Committee

Project Description	Gross Project Cost (Uninflated \$000's)					Total Project Cost	Sources of Financing				
	2015	2016	2017	2018	2019		Subsidy & Recoveries	Current Revenues	Reserves	Development Charges	Debentures
<div>Technical Services Capital</div> <div> <div>1</div> <div>Network Replacement Cycle</div> </div> <div> <div>2</div> <div>Storage Replacement Cycle</div> </div> <div> <div>3</div> <div>Server Replacement Cycle</div> </div> <div> <div>4</div> <div>Main Core Switches Cycle</div> </div> <div> <div>5</div> <div>Terrace Network Cycle</div> </div> <div> <div>6</div> <div>Wifi Unit Replacement Cycle</div> </div> <div> <div>7</div> <div>Archive Storage Cycle</div> </div> <div> <div>8</div> <div>Terrace UPS</div> </div> <div> <div>9</div> <div>Server Expansion (3)</div> </div>											

Application Services Capital

1

Records Management Implementation

2

JDE Upgrade

3

Future Application System Enhancements

  |  | \$ 200 | \$ 100 | \$ 100 | \$ 80 | \$ 100 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

SOURCES OF FUNDING BY YEAR	2015	2016	2017	2018	2019	TOTAL
Recoveries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subsidy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Revenues	\$ 225	\$ 250	\$ 400	\$ 500	\$ 330	\$ 1,705
Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Development Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Growth Related Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debentures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 225	\$ 250	\$ 400	\$ 500	\$ 330	\$ 1,705



# COUNTY OF WELLINGTON

## 2015 BUDGET

### PROGRAMME OVERVIEW

<b>Programme:</b>	<b>Treasury: Financial Services and Purchasing/Risk Management</b>
<b>Department:</b>	<b>Treasury</b>
<b>Governance:</b>	<b>Administration, Finance and Personnel Committee</b>

#### Programme Description

The Treasury Department is responsible for the prudent management of the financial resources of the Corporation. Our role is to:

- Provide advice and recommendations to Council on all financial matters affecting the Corporation
- Ensure the long term financial health of the Corporation
- Develop, recommend and implement corporate financial and procurement policies
- Financial Services responsibilities include: corporate budget development; financial management; accounting and reporting; development and administration of corporate financial policies; property tax policy; assessment base management; cash and investment management; asset reporting and renewal; and performance measurement.
- Purchasing and Risk Management is responsible for implementing the centralized purchasing function within the County, ensuring that County procurement is carried out in an open and accountable manner, and securing the appropriate level of insurance for County assets, employees and councillors.

#### 2015 Budget Highlights

- Purchased services include annual licensing for the County's corporate financial system, external audit fees, and the annual credit rating review

<b>Staff Complement (Full time equivalents)</b>	<b>2014</b>	<b>2015</b>
Financial Services	10.7	10.7
Purchasing and Risk Management	2.0	2.0
<b>Total</b>	<b>12.7</b>	<b>12.7</b>
Current employee count: 13		
The above figures exclude two Treasury staff members working directly in the Social Services Department		



## County of Wellington

### Treasury 2015 Operating Budget Estimate

	2014 Prelim Actuals	2014 Budget	2015 Budget	\$chg Budget	% chg Budget
<b>Revenue</b>					
Other Revenue	\$25,006	\$0	\$0	\$0	0.0 %
Internal Recoveries	\$390,191	\$390,200	\$412,000	\$21,800	5.6 %
<b>Total Revenue</b>	<b>\$415,197</b>	<b>\$390,200</b>	<b>\$412,000</b>	<b>\$21,800</b>	<b>5.6 %</b>
<b>Expenditure</b>					
Salaries, Wages and Benefits	\$1,185,662	\$1,281,900	\$1,308,400	\$26,500	2.1 %
Supplies, Material & Equipment	\$32,781	\$39,300	\$37,000	\$(2,300)	(5.9)%
Purchased Services	\$163,995	\$237,300	\$271,900	\$34,600	14.6 %
Insurance & Financial	\$187,365	\$35,000	\$35,800	\$800	2.3 %
Internal Charges	\$4,556	\$4,400	\$4,600	\$200	4.5 %
<b>Total Expenditure</b>	<b>\$1,574,359</b>	<b>\$1,597,900</b>	<b>\$1,657,700</b>	<b>\$59,800</b>	<b>3.7 %</b>
<b>Transfers</b>					
Transfers from Reserves	\$(164,186)	\$(49,700)	\$(46,600)	\$3,100	(6.2)%
Transfer to Reserves	\$50,000	\$50,000	\$50,000	\$0	0.0 %
<b>Total Transfers</b>	<b>\$(114,186)</b>	<b>\$300</b>	<b>\$3,400</b>	<b>\$3,100</b>	<b>1,033.3 %</b>
<b>NET COST(REVENUE)</b>	<b>\$1,044,977</b>	<b>\$1,208,000</b>	<b>\$1,249,100</b>	<b>\$41,100</b>	<b>3.4 %</b>



# COUNTY OF WELLINGTON

## 2015 BUDGET

### PROGRAMME OVERVIEW

<b>Programme:</b>	<b>Human Resources</b>
<b>Department:</b>	<b>Human Resources Department</b>
<b>Governance:</b>	<b>Administration, Finance and Personnel Committee</b>

<b>Programme Description</b>
<ul style="list-style-type: none"> <li>Coordinate all hiring, termination and disciplinary actions of all County employees</li> <li>Negotiate and administer collective agreements</li> <li>Manage short and long term disability programmes</li> <li>Deliver Occupational Health and Safety Programme</li> <li>Administer payroll, employee benefits and pension plan</li> <li>Development and administration of human resources policies and procedures</li> <li>Coordinating activities of the County's Accessibility Advisory Committee</li> </ul>

<b>2015 Budget Highlights</b>
<ul style="list-style-type: none"> <li>Licensing and maintenance agreements for human resources and payroll software are provided in this budget</li> <li>Occupational accident and excess indemnity premiums are included in the health and safety budget, and are funded from the WSIB reserve (as are other health and safety costs)</li> <li>\$70,000 has been budgeted for the Accessibility Grants available for the seven lower tier municipalities in order to facilitate improved access in municipal buildings throughout the County</li> </ul>

<b>Staff Complement (Full time equivalents)</b>	<b>2014</b>	<b>2015</b>
Human Resources	11.3	11.3
Health and Safety	1.0	1.0
Accessibility Advisory Committee	1.0	1.0
<b>Total</b>	<b>13.3</b>	<b>13.3</b>
Current employee count: 15		





## County of Wellington

### Human Resources 2015 Operating Budget Estimate

	2014 Prelim Actuals	2014 Budget	2015 Budget	\$chg Budget	% chg Budget
<b>Revenue</b>					
Internal Recoveries	\$899,915	\$953,600	\$1,003,900	\$50,300	5.3 %
<b>Total Revenue</b>	<b>\$899,915</b>	<b>\$953,600</b>	<b>\$1,003,900</b>	<b>\$50,300</b>	<b>5.3 %</b>
<b>Expenditure</b>					
Salaries, Wages and Benefits	\$1,322,730	\$1,378,900	\$1,417,200	\$38,300	2.8 %
Supplies, Material & Equipment	\$98,597	\$103,300	\$126,800	\$23,500	22.7 %
Purchased Services	\$260,497	\$412,000	\$417,400	\$5,400	1.3 %
Transfer Payments	\$60,000	\$70,000	\$70,000	\$0	0.0 %
Insurance & Financial	\$188,236	\$188,200	\$176,700	\$(11,500)	(6.1)%
Internal Charges	\$1,772	\$1,800	\$1,800	\$0	0.0 %
<b>Total Expenditure</b>	<b>\$1,931,832</b>	<b>\$2,154,200</b>	<b>\$2,209,900</b>	<b>\$55,700</b>	<b>2.6 %</b>
<b>Transfers</b>					
Transfers from Reserves	\$(348,501)	\$(418,500)	\$(413,300)	\$5,200	(1.2)%
<b>Total Transfers</b>	<b>\$(348,501)</b>	<b>\$(418,500)</b>	<b>\$(413,300)</b>	<b>\$5,200</b>	<b>(1.2)%</b>
<b>NET COST(REVENUE)</b>	<b>\$683,416</b>	<b>\$782,100</b>	<b>\$792,700</b>	<b>\$10,600</b>	<b>1.4 %</b>



# COUNTY OF WELLINGTON

## 2015 BUDGET

### PROGRAMME OVERVIEW

<b>Programme:</b>	<b>Property Services</b>
<b>Department:</b>	<b>Office of the CAO</b>
<b>Governance:</b>	<b>Administration, Finance and Personnel Committee</b>

<b>Programme Description</b>
<p>Maintenance, improvements and operations of County owned facilities including:</p> <ul style="list-style-type: none"> <li>▪ Administration Centre, Courthouse, Gaol, Governor's Residence, 15 and 21 Douglas Street (Child Care), 25-27 Douglas Street (Information Technology)</li> <li>▪ Dominion Public Building (138 Wyndham Street, Guelph - former Post Office)</li> <li>▪ 129 Wyndham Street, Guelph (Ontario Works, Emergency Operations Centre, 8 apartments)</li> <li>▪ Douglas Street Parking Lot</li> <li>▪ 401 Gateway Signs</li> <li>▪ Clifford and Arthur Medical Centres</li> <li>▪ Mount Forest Community Services Centre</li> <li>▪ Health Unit offices at Wellington Terrace</li> <li>▪ Solar Panels at various County locations</li> </ul>

<b>2015 Budget Highlights</b>
<ul style="list-style-type: none"> <li>▪ The budget provides for rent and operating expenses associated with the above noted properties</li> <li>▪ The budget provides for debt charges relating to Wellington Place Servicing, office space for the Health Unit at the Terrace, property acquisition at Wellington Place and Solar Panels</li> <li>▪ The capital budget includes provisions for improvements at the Court House and Administration Centre as well as repairs and renovations to other County buildings</li> </ul>

<b>Staff Complement (Full time equivalents)</b>	<b>2014</b>	<b>2015</b>
Property Maintenance	5.8	5.8
Office Cleaning	4.0	4.0
Construction and Property Manager	1.0	1.0
<b>Total</b>	<b>10.8</b>	<b>10.8</b>
Current employee count: 13		

Note: Cleaners for Rockwood and Aboyne OPP buildings are reported in the Police Services Budget



## County of Wellington

### Property Services 2015 Operating Budget Estimate

	2014 Prelim Actuals	2014 Budget	2015 Budget	\$chg Budget	% chg Budget
<b>Revenue</b>					
Licenses, Permits and Rents	\$1,018,548	\$976,800	\$996,700	\$19,900	2.0 %
User Fees & Charges	\$150,716	\$202,800	\$157,000	\$(45,800)	(22.6)%
Other Revenue	\$0	\$1,500	\$1,500	\$0	0.0 %
Internal Recoveries	\$714,825	\$686,400	\$681,100	\$(5,300)	(0.8)%
<b>Total Revenue</b>	<b>\$1,884,089</b>	<b>\$1,867,500</b>	<b>\$1,836,300</b>	<b>\$(31,200)</b>	<b>(1.7)%</b>
<b>Expenditure</b>					
Salaries, Wages and Benefits	\$789,987	\$774,600	\$786,900	\$12,300	1.6 %
Supplies, Material & Equipment	\$138,097	\$151,900	\$153,700	\$1,800	1.2 %
Purchased Services	\$674,080	\$718,500	\$679,200	\$(39,300)	(5.5)%
Insurance & Financial	\$31,381	\$28,600	\$31,500	\$2,900	10.1 %
Minor Capital Expenses	\$154,954	\$255,500	\$172,500	\$(83,000)	(32.5)%
Debt Charges	\$429,576	\$443,300	\$444,400	\$1,100	0.2 %
<b>Total Expenditure</b>	<b>\$2,218,075</b>	<b>\$2,372,400</b>	<b>\$2,268,200</b>	<b>\$(104,200)</b>	<b>(4.4)%</b>
<b>Transfers</b>					
Transfers from Reserves	\$(91,533)	\$(159,000)	\$(99,000)	\$60,000	(37.7)%
Transfer to Reserves	\$603,100	\$840,900	\$792,200	\$(48,700)	(5.8)%
<b>Total Transfers</b>	<b>\$511,567</b>	<b>\$681,900</b>	<b>\$693,200</b>	<b>\$11,300</b>	<b>1.7 %</b>
<b>NET COST(REVENUE)</b>	<b>\$845,553</b>	<b>\$1,186,800</b>	<b>\$1,125,100</b>	<b>\$(61,700)</b>	<b>(5.2)%</b>



# COUNTY OF WELLINGTON 2015-2019 CAPITAL BUDGET

Programme/Service: **County Property**  
 Department: **Maintenance Division (Office of the CAO)**  
 Governance: **Administration, Finance & Personnel Committee**

Project Description		Gross Project Cost (Uninflated \$000's)					Total Project Cost	Sources of Financing				
		2015	2016	2017	2018	2019		Subsidy & Recoveries	Current Revenues	Reserves	Development Charges	Debentures
1	Court House: Elevator System		\$ 60				\$ 60			\$ 60		
2	Court House: Electrical System				\$ 50		\$ 50			\$ 50		
3	Court House: Mechanical			\$ 50			\$ 50			\$ 50		
4	Admin Centre: Site Work Pave corner lot		\$ 40				\$ 40			\$ 40		
5	Admin Centre: Roofing Systems				\$ 45		\$ 45			\$ 45		
6	Admin Centre: Heating System	\$ 25		\$ 30			\$ 55			\$ 55		
7	Admin Centre: Furniture Replacements	\$ 60					\$ 60			\$ 60		
8	Admin Centre: Flooring 3rd Floor	\$ 45					\$ 45			\$ 45		
9	Gaol: Rooftop Heating	\$ 25					\$ 25			\$ 25		
10	Gaol: Roofing System		\$ 25				\$ 25			\$ 25		
11	Gaol: Elevator System	\$ 54				\$ 85	\$ 139			\$ 139		
<b>TOTAL</b>		<b>\$ 209</b>	<b>\$ 125</b>	<b>\$ 80</b>	<b>\$ 95</b>	<b>\$ 85</b>	<b>\$ 594</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 594</b>	<b>\$ -</b>	<b>\$ -</b>

SOURCES OF FUNDING BY YEAR	2015	2016	2017	2018	2019	TOTAL
Recoveries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subsidy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves	\$ 209	\$ 125	\$ 80	\$ 95	\$ 85	\$ 594
Development Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Growth Related Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debentures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ 209</b>	<b>\$ 125</b>	<b>\$ 80</b>	<b>\$ 95</b>	<b>\$ 85</b>	<b>\$ 594</b>



# COUNTY OF WELLINGTON

## 2015 BUDGET

### PROGRAMME OVERVIEW

<b>Programme:</b>	<b>Roads and Bridges</b>
<b>Department:</b>	<b>Engineering Services</b>
<b>Governance:</b>	<b>Roads Committee</b>

#### Programme Description

Safety, asset preservation, and the provision of an efficient transportation network for the movement of people and products, drive most of the activities associated with the Roads Budget. The County is financially responsible for 698.1 km of roadways, an additional 15 km of turning and passing lanes, 103 bridges and 85 culverts and operates 37 sets of traffic signals, 20 four way and 27 single flashing beacons, 152 sentinel lights at rural intersections and 3 roundabouts.

#### 2015 Budget Highlights

Capital works planned for 2015 include:

- Approximately \$6.5 million for bridge and culvert replacement and rehabilitation work; \$3.2 million for asphalt resurfacing; \$4.7 million for road reconstruction; and \$1.8 million for equipment replacement.
- The rebuild of the Drayton Garage in a new location over 2015 and 2016

Operating impacts in 2015:

- Winter control budget has been increased by \$318,000 to \$4.9 million based on recent experience as well as the average costs over the past five years. The increase includes \$118,000 in staffing for a part-time radio shift operator as well as additional field staff in the winter.
- Municipal recoveries (\$65,000), sales revenue (\$50,000) and internal recoveries (\$150,000) have been increased to reflect experience from 2014

Staff Complement (Full time equivalents)		
	2014	2015
Hourly (field) staff	52.1	53.8
Salaried staff	12.0	12.0
<b>Total</b>	<b>64.1</b>	<b>65.8</b>
Current employee count: 84		



## County of Wellington

### Roads and Engineering 2015 Operating Budget Estimate

	2014 Prelim Actuals	2014 Budget	2015 Budget	\$chg Budget	% chg Budget
<b>Revenue</b>					
Municipal Recoveries	\$878,415	\$650,000	\$715,000	\$65,000	10.0 %
User Fees & Charges	\$215,157	\$210,000	\$210,000	\$0	0.0 %
Sales Revenue	\$382,835	\$350,000	\$400,000	\$50,000	14.3 %
Internal Recoveries	\$1,942,833	\$1,600,000	\$1,750,000	\$150,000	9.4 %
<b>Total Revenue</b>	<b>\$3,419,240</b>	<b>\$2,810,000</b>	<b>\$3,075,000</b>	<b>\$265,000</b>	<b>9.4 %</b>
<b>Expenditure</b>					
Salaries, Wages and Benefits	\$4,556,679	\$4,645,800	\$4,870,400	\$224,600	4.8 %
Supplies, Material & Equipment	\$4,671,193	\$3,614,500	\$3,749,500	\$135,000	3.7 %
Purchased Services	\$1,581,542	\$1,212,600	\$1,389,700	\$177,100	14.6 %
Insurance & Financial	\$285,389	\$279,100	\$293,400	\$14,300	5.1 %
Minor Capital Expenses	\$802,893	\$625,700	\$713,200	\$87,500	14.0 %
Debt Charges	\$181,017	\$225,900	\$226,500	\$600	0.3 %
Internal Charges	\$1,834,540	\$1,510,300	\$1,655,300	\$145,000	9.6 %
<b>Total Expenditure</b>	<b>\$13,913,253</b>	<b>\$12,113,900</b>	<b>\$12,898,000</b>	<b>\$784,100</b>	<b>6.5 %</b>
<b>Transfers</b>					
Transfers from Reserves	\$0	\$(225,900)	\$(226,500)	\$(600)	0.3 %
Transfer to Capital	\$8,297,800	\$8,297,800	\$8,819,900	\$522,100	6.3 %
Transfer to Reserves	\$1,617,035	\$1,714,200	\$2,264,200	\$550,000	32.1 %
<b>Total Transfers</b>	<b>\$9,914,835</b>	<b>\$9,786,100</b>	<b>\$10,857,600</b>	<b>\$1,071,500</b>	<b>10.9 %</b>
<b>NET COST(REVENUE)</b>	<b>\$20,408,848</b>	<b>\$19,090,000</b>	<b>\$20,680,600</b>	<b>\$1,590,600</b>	<b>8.3 %</b>



# COUNTY OF WELLINGTON 2015-2019 CAPITAL BUDGET

Programme/Service: **Roadways**  
Department: **Engineering Services**  
Governance: **Roads Committee**

Project Description	Gross Project Cost (Uninflated \$000's)					Total Project Cost	Sources of Financing					
	2015	2016	2017	2018	2019		Recoveries	Subsidy	Current Revenues	Reserves	Development Charges	Debentures
<b>Facilities</b>												
1 Various shop repairs	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 500			\$ 500			
2 Rebuild Drayton Shop	\$ 500	\$ 3,000				\$ 3,500			\$ 1,300	\$ 1,000		\$ 1,200
3 Rebuild Erin Shop				\$ 50	\$ 2,500	\$ 2,550			\$ 734	\$ 1,000	\$ 816	
Subtotal	\$ 600	\$ 3,100	\$ 100	\$ 150	\$ 2,600	\$ 6,550	\$ -	\$ -	\$ 2,534	\$ 2,000	\$ 816	\$ 1,200
<b>Equipment</b>												
4 Pickup	\$ 148	\$ 152		\$ 152	\$ 152	\$ 604				\$ 604		
5 3 Ton Dump			\$ 120			\$ 120				\$ 120		
6 6 Ton Trucks	\$ 1,020	\$ 1,020	\$ 1,020	\$ 1,020	\$ 1,020	\$ 5,100				\$ 5,100		
7 Loader	\$ 180	\$ 180	\$ 180	\$ 180		\$ 720				\$ 720		
8 Grader	\$ 333				\$ 333	\$ 666				\$ 666		
9 Forklift				\$ 60		\$ 60				\$ 60		
10 Steam Jenny		\$ 40				\$ 40				\$ 40		
11 Trailers			\$ 30			\$ 30				\$ 30		
12 Slide in sander unit		\$ 95	\$ 95			\$ 190				\$ 190		
13 Tractor		\$ 80			\$ 80	\$ 160				\$ 160		
14 Bucket Truck		\$ 275				\$ 275				\$ 275		
15 Backhoe				\$ 180		\$ 180				\$ 180		
16 Manual Line Strippers			\$ 20			\$ 20				\$ 20		
17 Loadstar Float				\$ 45		\$ 45				\$ 45		
18 Excavator			\$ 250			\$ 250				\$ 250		
19 Miscellaneous Equipment	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 500				\$ 500		
Subtotal	\$ 1,781	\$ 1,942	\$ 1,815	\$ 1,737	\$ 1,685	\$ 8,960	\$ -	\$ -	\$ -	\$ 8,960	\$ -	\$ -
<b>Roads Capital Works</b>												
20 Roads Capital works (See attached list)	\$ 14,710	\$ 11,300	\$ 14,150	\$ 12,000	\$ 11,575	\$ 63,735	\$ 3,115	\$ 15,734	\$ 41,632	\$ -	\$ 3,254	\$ -
Subtotal	\$ 14,710	\$ 11,300	\$ 14,150	\$ 12,000	\$ 11,575	\$ 63,735	\$ 3,115	\$ 15,734	\$ 41,632	\$ -	\$ 3,254	\$ -
<b>TOTAL</b>	\$ 17,091	\$ 16,342	\$ 16,065	\$ 13,887	\$ 15,860	\$ 79,245	\$ 3,115	\$ 15,734	\$ 44,166	\$ 10,960	\$ 4,070	\$ 1,200

SOURCES OF FUNDING BY YEAR	2015	2016	2017	2018	2019	TOTAL
Recoveries	\$ 2,374	\$ 91	\$ 50	\$ 600	\$ -	\$ 3,115
Subsidy	\$ 3,993	\$ 2,450	\$ 4,366	\$ 2,590	\$ 2,335	\$ 15,734
Current Revenues	\$ 8,820	\$ 9,171	\$ 8,316	\$ 8,350	\$ 9,509	\$ 44,166
Reserves	\$ 1,781	\$ 2,942	\$ 1,815	\$ 1,737	\$ 2,685	\$ 10,960
Development Charges	\$ 123	\$ 489	\$ 1,518	\$ 610	\$ 1,331	\$ 4,070
Growth Related Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debentures	\$ -	\$ 1,200	\$ -	\$ -	\$ -	\$ 1,200
Totals	\$ 17,091	\$ 16,342	\$ 16,065	\$ 13,887	\$ 15,860	\$ 79,245



# COUNTY OF WELLINGTON 2015-2019 CAPITAL BUDGET

Programme/Service: **Roadways**  
Department: **Engineering Services**  
Governance: **Roads Committee**

PROJECT DESCRIPTION	Gross Project Cost (Uninflated \$000's)					Total Project Cost	Sources of Financing					
	2015	2016	2017	2018	2019		Recoveries	Subsidy	Current Revenues	Reserves	Development Charges	Debtentures
<b>ENGINEERING</b>												
WR 7, Concrete Road investigation at Ponsonby			\$ 50			\$ 50			\$ 50			
WR 18, at WR 26, intersection improvement review	\$ 50					\$ 50			\$ 50			
WR 18, Geddes Street, Elora, storm sewer design	\$ 50					\$ 50	\$ 15		\$ 35			
WR 18, Geddes Street, Elora, retaining wall review and design	\$ 50					\$ 50			\$ 50			
WR 21, Inverhaugh, storm sewer design	\$ 50					\$ 50			\$ 50			
WR 29, at WR 22, intersection improvement review	\$ 50					\$ 50			\$ 50			
WR 32, Puslinch Lake area, structural road design	\$ 50					\$ 50			\$ 50			
WR 35, just north of Highway 401, structural road design	\$ 50					\$ 50			\$ 50			
Asset Management	\$ 35					\$ 35		\$ 35	\$ -			
<b>TOTAL ENGINEERING</b>	<b>\$ 385</b>	<b>\$ -</b>	<b>\$ 50</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 435</b>	<b>\$ 15</b>	<b>\$ 35</b>	<b>\$ 385</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>GROWTH RELATED CONSTRUCTION</b>												
WR 7, Passing Lane Design, Salem to Teviotdale		\$ 50	\$ 500		\$ 750	\$ 1,300			\$ 442		\$ 858	
WR 30, at T. of G/E Road 3, intersection improvements				\$ 950		\$ 950			\$ 447		\$ 504	
WR 46, Maltby Road to WR 34, 2.0 km			\$ 2,100			\$ 2,100		\$ 271	\$ 1,061		\$ 768	
WR 46, WR 34 to 401, 3.0 km design and construction	\$ 600	\$ 1,000				\$ 1,600			\$ 1,296		\$ 304	
WR 109, at WR 7, intersection improvements		\$ 600				\$ 600			\$ 492		\$ 108	
WR 109, at WR 16, intersection improvements	\$ 25					\$ 25			\$ 21		\$ 5	
WR 109, at WR 5 Intersection improvements	\$ 25	\$ 875				\$ 900		\$ 275	\$ 463		\$ 162	
WR 124, Passing Lane north of WR 125 (Ospringe)			\$ 1,500			\$ 1,500			\$ 1,080		\$ 420	
WR 124, intersection improvements, Whitelaw Road				\$ 500		\$ 500			\$ 410		\$ 90	
WR 124, intersection improvements, Guelph Road 1					\$ 200	\$ 200			\$ 164		\$ 36	
									\$ -			
									\$ -			
<b>ROAD CONSTRUCTION</b>												
WR 8, Main Street, Drayton, storm sewer design and construction	\$ 50	\$ 500				\$ 550	\$ 100	\$ 165	\$ 285			
WR 10, McGivern Street, Moorefield, 1.0 km	\$ 50	\$ 2,350				\$ 2,400			\$ 2,400			
WR 12, at WR 8, intersection improvements	\$ 900					\$ 900		\$ 180	\$ 720			
WR 12 & 14, Charles, Eliza, Frederick, Arthur, 1,450 m	\$ 400					\$ 400			\$ 400			
WR 25, WR 52 to WR 42, 7.0 km (Region of Peel project)			\$ 1,250		\$ 500	\$ 1,750			\$ 1,750			
WR 109, Hwy 89 S to end of curb in Harriston, 1.2km	\$ 2,600					\$ 2,600	\$ 1,750		\$ 850			
WR 50, Third Line to WR 24, 5.8 km design and const		\$ 750				\$ 750			\$ 750			
WR 50, Hwy 7 to railway tracks, 1.1 km	\$ 50		\$ 500			\$ 550			\$ 550			
WR 51, WR 7 to Hwy 6, 2.3 km				\$ 2,000		\$ 2,000			\$ 2,000			
<b>TOTAL ROAD CONSTRUCTION</b>	<b>\$ 4,700</b>	<b>\$ 6,125</b>	<b>\$ 5,850</b>	<b>\$ 3,450</b>	<b>\$ 1,450</b>	<b>\$ 21,575</b>	<b>\$ 1,850</b>	<b>\$ 891</b>	<b>\$15,580</b>	<b>\$ -</b>	<b>\$ 3,254</b>	<b>\$ -</b>
<b>BRIDGE CONSTRUCTION</b>												
WR 6, Spring Creek Bridge, 006010, design and repair	\$ 300					\$ 300			\$ 300			
WR 7, Rothsay Bridge, 07019, design and replacement			\$ 150			\$ 150			\$ 150			
WR 7, Bosworth Bridge, 07028, design and replacement				\$ 2,800		\$ 2,800			\$ 2,800			
WR 8, Main St. Bridge, 008089, design and rehabilitation		\$ 700				\$ 700			\$ 700			
WR 10, Moorefield Bridge, 010023, design and rehab	\$ 300					\$ 300		\$ 225	\$ 75			
WR 10, Wyandot Bridge, 010024, design and rehabilitation	\$ 500					\$ 500		\$ 375	\$ 125			
WR 16, Penford Bridge # 16038, design and replace			\$ 1,200			\$ 1,200		\$ 1,080	\$ 120			
WR 18, Carroll Creek Bridge, design and rehabilitation		\$ 50		\$ 500		\$ 550		\$ 500	\$ 50			
WR 21, Badley Bridge, 021057, replace sidewalks	\$ 725					\$ 725		\$ 653	\$ 72			
WR 27, Bridge # 27106, design and replacement	\$ 500					\$ 500			\$ 500			
WR 30, Bridge 030124, design and rehabilitation		\$ 450				\$ 450			\$ 450			
WR 35, Paddock Bridge # 35087, design and replace					\$ 1,000	\$ 1,000			\$ 1,000			
WR 36, Bridge 36122, design and replacement		\$ 25	\$ 500			\$ 525			\$ 525			
WR 36, Bridge 36086, design and replace	\$ 50		\$ 500			\$ 550		\$ 500	\$ 50			
WR 86, Conestogo River Bridge #086125, design and rehabilitation	\$ 1,200					\$ 1,200	\$ 600	\$ 600	\$ -			
WR 87, Bridge # 87137 (Maitland Overflow), rehabilitation	\$ 600					\$ 600		\$ 540	\$ 60			
WR 87, Bridge # 87138 (Maitland River), rehabilitation	\$ 1,200					\$ 1,200		\$ 1,000	\$ 200			
WR 109, Maitland River Bridge, 109128, design and rehab		\$ 50		\$ 400		\$ 450		\$ 400	\$ 50			
WR 109, Mallet River Bridge, 109129, design and rehab	\$ 50		\$ 300			\$ 350		\$ 300	\$ 50			
WR 109, Conestogo River Bridge #5, 109123, design and replace			\$ 200			\$ 200			\$ 200			
WR 124, Bridge # 124135 (Eramosa River), replacement			\$ 100	\$ 600	\$ 2,300	\$ 3,000			\$ 3,000			
									\$ -			
<b>CULVERTS CONSTRUCTION</b>												
WR 5, Culvert 050780, design and rehabilitation	\$ 50		\$ 100			\$ 150		\$ 100	\$ 50			
WR 5, Culvert, 0.9 km south of 7th Line, design and widen	\$ 150					\$ 150		\$ 135	\$ 15			
WR 6, Culvert 06081, replacement, design and construction		\$ 600				\$ 600			\$ 600			
WR 7, Culvert 071270, design and rehabilitation	\$ 50		\$ 100			\$ 150		\$ 100	\$ 50			
WR 7, Municipal drain culvert, 330 m E of SR 12, design and replace	\$ 50	\$ 250				\$ 300			\$ 300			
WR 11, Culvert, 1.7 km south of Sixth Line, replacement		\$ 250				\$ 250			\$ 250			
WR 11, Culvert 11092, design and rehabilitation	\$ 50	\$ 300				\$ 350		\$ 300	\$ 50			
WR 11, Culvert 111020, design and rehabilitation	\$ 300					\$ 300		\$ 250	\$ 50			
WR 12, Culvert 120860, design and rehabilitation			\$ 350			\$ 350			\$ 350			
WR 12, Culvert 120870, design and replacement		\$ 400				\$ 400		\$ 360	\$ 40			
WR 16, Culvert, 0.5 km south of 2nd Line, design and widen		\$ 50		\$ 150		\$ 200		\$ 150	\$ 50			
WR 22, Culvert east of WR 23, design and replacement	\$ 100					\$ 100			\$ 100			
WR 32, Culvert # 321140 design and replacement			\$ 50		\$ 400	\$ 450			\$ 450			
WR 109, Culvert 109142, design and rehabilitation	\$ 50		\$ 150			\$ 200		\$ 150	\$ 50			
Various, bridge and culvert repairs	\$ 200	\$ 200	\$ 200			\$ 600			\$ 600			
<b>TOTAL BRIDGE AND CULVERT CONSTRUCTION</b>	<b>\$ 6,425</b>	<b>\$ 3,325</b>	<b>\$ 3,900</b>	<b>\$ 4,450</b>	<b>\$ 3,700</b>	<b>\$ 21,800</b>	<b>\$ 600</b>	<b>\$ 7,718</b>	<b>\$ 13,482</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>COUNTY BRIDGES ON LOCAL ROADS</b>												
E/W Luther TL, Hay's Bridge, 000001, design and replace	\$ 50		\$ 350			\$ 400			\$ 400			
E/W Luther TL, Extra T-beam bridge, 000004, design and replace			\$ 50		\$ 300	\$ 350			\$ 350			
Jones Baseline, Ostrander Bridge, 000032, design and rehab			\$ 50		\$ 325	\$ 375			\$ 375			
Jones Baseline, Armstrong Bridge, 000070, design and rehab		\$ 50		\$ 550		\$ 600		\$ 300	\$ 300			
									\$ -			
<b>TOTAL COUNTY BRIDGES ON LOCAL ROADS</b>	<b>\$ 50</b>	<b>\$ 50</b>	<b>\$ 450</b>	<b>\$ 550</b>	<b>\$ 625</b>	<b>\$ 1,725</b>	<b>\$ -</b>	<b>\$ 300</b>	<b>\$ 1,425</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



PROJECT DESCRIPTION	Gross Project Cost (Uninflated \$000's)					Total Project Cost	Sources of Financing					
	2015	2016	2017	2018	2019		Recoveries	Subsidy	Current Revenues	Reserves	Development Charges	Debentures
<b>ASPHALT RESURFACING</b>												
WR 7, Alma to Salem, 6 km		\$ 100	\$ 1,700			\$ 1,800		\$ 165	\$ 1,635			
WR 7, Rothsay to 700 m south of Sideroad 3, 2.6 km				\$ 100	\$ 1,000	\$ 1,100			\$ 1,100			
WR 10, Conc 8 to 4, 5.4 km	\$ 1,300					\$ 1,300			\$ 1,300			
WR 11, WR 7 to 300 m south of the 16th Line, 3.8 km					\$ 100	\$ 100			\$ 100			
WR 11, WR 7 to Emmerson Simmons Bridge, 3.8 km					\$ 100	\$ 100			\$ 100			
WR 14, old railway tracks north for 5.1 km		\$ 100	\$ 1,200			\$ 1,300		\$ 1,200	\$ 100			
WR 18, WR 7 to Region of Waterloo boundary, 6.3 km				\$ 100	\$ 1,000	\$ 1,100		\$ 1,000	\$ 100			
WR 22, WR 26 to 300 m south of WR 24, 9.3 km				\$ 100	\$ 1,000	\$ 1,100			\$ 1,100			
WR 30, WR 39 to WR 86, 1.7 km			\$ 50	\$ 375		\$ 425		\$ 375	\$ 50			
WR 32, WR 124 to Hwy 7, 5.3 km	\$ 1,500					\$ 1,500			\$ 1,500			
WR 35, WR 34 to Hamilton boundary, 6.6 km					\$ 100	\$ 100			\$ 100			
WR 38, City of Guelph to Highway 6, 3.7 km		\$ 100	\$ 850			\$ 950		\$ 500	\$ 450			
WR 86, Region of Waterloo boundary to Sideroad 19, 4.1 km			\$ 100	\$ 1,200		\$ 1,300	\$ 650		\$ 650			
WR 52, WR 124 to WR 25, 3.2 km				\$ 100	\$ 700	\$ 800			\$ 800			
WR 87, Hwy 23 to Minto/Howick townline, 6.8 km	\$ 100	\$ 1,500				\$ 1,600		\$ 1,350	\$ 250			
WR 109, WR 7 to WR 10, 5.9 km				\$ 75	\$ 700	\$ 775		\$ 700	\$ 75			
WR 124, Guelph to Eramosa pavement preservation 4.6km	\$ 100					\$ 100			\$ 100			
WR 124, Guelph to Region of Waterloo, 6.5 km	\$ 150			\$ 1,500	\$ 1,100	\$ 2,750		\$ 1,500	\$ 1,250			
<b>TOTAL ASPHALT RESURFACING</b>	<b>\$ 3,150</b>	<b>\$ 1,800</b>	<b>\$ 3,900</b>	<b>\$ 3,550</b>	<b>\$ 5,800</b>	<b>\$ 18,200</b>	<b>\$ 650</b>	<b>\$ 6,790</b>	<b>\$10,760</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL</b>	<b>\$ 14,710</b>	<b>\$ 11,300</b>	<b>\$ 14,150</b>	<b>\$ 12,000</b>	<b>\$ 11,575</b>	<b>\$ 63,735</b>	<b>\$ 3,115</b>	<b>\$ 15,734</b>	<b>\$ 41,632</b>	<b>\$ -</b>	<b>\$ 3,254</b>	<b>\$ -</b>

SOURCES OF FUNDING BY YEAR	2015	2016	2017	2018	2019	TOTAL
Recoveries	\$ 2,374	\$ 91	\$ 50	\$ 600	\$ -	\$ 3,115
Subsidy	\$ 3,993	\$ 2,450	\$ 4,366	\$ 2,590	\$ 2,335	\$ 15,734
Current Revenues	\$ 8,220	\$ 8,271	\$ 8,216	\$ 8,216	\$ 8,709	\$ 41,632
Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Development Charges	\$ 123	\$ 489	\$ 1,518	\$ 594	\$ 531	\$ 3,254
Growth Related Debenture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debentures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 14,710	\$ 11,300	\$ 14,150	\$ 12,000	\$ 11,575	\$ 63,735



# COUNTY OF WELLINGTON

## 2015 BUDGET

### PROGRAMME OVERVIEW

<b>Programme:</b>	<b>Solid Waste Services</b>
<b>Department:</b>	<b>Engineering Services</b>
<b>Governance:</b>	<b>Solid Waste Services Committee</b>

#### Programme Description

- The County provides programmes for the collection and disposal of municipal solid waste and recyclables, and operates one active landfill site and five transfer stations
- The County is also responsible for 15 closed landfill sites
- A curbside user pay collection service is offered in urban and built up areas, as well as in rural areas of Guelph/Eramosa and Erin
- Landfill sites and transfer stations provide waste and recyclable disposal opportunities for the County's remaining rural residents as well as opportunities for urban residents to dispose of items and quantities not appropriate for curbside collection
- The County holds seven HHW events, one in each member municipality each year. These events provide residents a means to dispose of a wide range of household hazardous waste materials. A portion of the cost of the service is offset by funding provided by Stewardship Ontario.

#### 2015 Budget Highlights

Capital work planned for 2015 includes:

- A continued investment in the Elora transfer station (closed Nichol Landfill) and a replacement of a pickup truck. Both projects are fully funded from reserve.

Operating impacts in 2015:

- Reduction of the transfer to the solid waste capital reserve based on the reserves balance and projected future capital requirements
- Waste Diversion Ontario (WDO) funding has been increased to \$641,700 in 2015 based on the province-wide Blue Box arbitration results and funding announcement in December 2014
- Tipping fees have been increased in 2015 to reflect revenues experienced in 2014 and expectations for 2015

<b>Staff Complement (Full time equivalents)</b>	<b>2014</b>	<b>2015</b>
Administration	7.3	7.3
Operations	2.0	2.0
Collections	2.3	2.3
Rolloff	4.6	4.6
Transfer stations	10.8	10.8
Disposal	3.3	3.3
<b>Total</b>	<b>30.3</b>	<b>30.3</b>
Current employee count: 34		



## County of Wellington

### Solid Waste Services 2015 Operating Budget Estimate

	2014 Prelim Actuals	2014 Budget	2015 Budget	\$chg Budget	% chg Budget
<b>Revenue</b>					
Grants and Subsidies	\$449,856	\$693,000	\$717,700	\$24,700	3.6 %
Licenses, Permits and Rents	\$12,887	\$12,900	\$12,900	\$0	0.0 %
User Fees & Charges	\$2,222,810	\$2,032,900	\$2,225,000	\$192,100	9.4 %
Sales Revenue	\$657,177	\$915,300	\$972,600	\$57,300	6.3 %
Internal Recoveries	\$285,527	\$365,100	\$396,100	\$31,000	8.5 %
<b>Total Revenue</b>	<b>\$3,628,258</b>	<b>\$4,019,200</b>	<b>\$4,324,300</b>	<b>\$305,100</b>	<b>7.6 %</b>
<b>Expenditure</b>					
Salaries, Wages and Benefits	\$2,186,628	\$2,286,400	\$2,338,200	\$51,800	2.3 %
Supplies, Material & Equipment	\$797,373	\$930,600	\$935,000	\$4,400	0.5 %
Purchased Services	\$3,976,873	\$4,427,400	\$4,428,800	\$1,400	0.0 %
Insurance & Financial	\$137,301	\$140,100	\$136,800	\$(3,300)	(2.4)%
Internal Charges	\$278,646	\$366,400	\$398,000	\$31,600	8.6 %
<b>Total Expenditure</b>	<b>\$7,376,822</b>	<b>\$8,150,900</b>	<b>\$8,236,800</b>	<b>\$85,900</b>	<b>1.1 %</b>
<b>Transfers</b>					
Transfers from Reserves	\$(217,816)	\$(274,900)	\$(272,700)	\$2,200	(0.8)%
Transfer to Capital	\$55,000	\$55,000	\$0	\$(55,000)	(100.0)%
Transfer to Reserves	\$900,000	\$900,000	\$800,000	\$(100,000)	(11.1)%
<b>Total Transfers</b>	<b>\$737,184</b>	<b>\$680,100</b>	<b>\$527,300</b>	<b>\$(152,800)</b>	<b>(22.5)%</b>
<b>NET COST(REVENUE)</b>	<b>\$4,485,748</b>	<b>\$4,811,800</b>	<b>\$4,439,800</b>	<b>\$(372,000)</b>	<b>(7.7)%</b>



# COUNTY OF WELLINGTON 2015-2019 CAPITAL BUDGET

Programme/Service: **Solid Waste Services**  
Department: **Engineering Services**  
Governance: **Solid Waste Services Committee**

Project Description	Gross Project Cost (Uninflated \$000's)					Total Project Cost	Sources of Financing				
	2015	2016	2017	2018	2019		Subsidy & Recoveries	Current Revenues	Reserves & Other	Development Charges	Debentures
<b><u>Equipment</u></b>											
1 Collection: Van		\$ 40				\$ 40			\$ 40		
2 General Ops: Pickup	\$ 40				\$ 40	\$ 80			\$ 80		
3 Collections Ops Pickup			\$ 40			\$ 40			\$ 40		
4 Disposal Ops: Pickup			\$ 40			\$ 40			\$ 40		
5 Transfer Ops: Backhoe				\$ 105		\$ 105			\$ 105		
6 Rolloff Ops: Lugger				\$ 200	\$ 200	\$ 400			\$ 400		
7 Disposal Ops: Compactor				\$ 600		\$ 600			\$ 600		
8 Transfer Ops: Pickup					\$ 40	\$ 40			\$ 40		
9 Disposal Ops: Loader					\$ 225	\$ 225			\$ 225		
10 Rolloff Ops: Pickup					\$ 40	\$ 40			\$ 40		
Subtotal	\$ 40	\$ 40	\$ 80	\$ 905	\$ 545	\$ 1,610	\$ -	\$ -	\$ 1,610	\$ -	\$ -
<b><u>Active Landfill Sites and Transfer Stations</u></b>											
11 Leachate Collection System: Riverstown				\$ 1,700	\$ 1,700	\$ 3,400		\$ 3,100	\$ 300		
12 Riverstown - New Cell Development Phase 1			\$ 100			\$ 100		\$ 100			
13 Riverstown - Cell Development Phase 2				\$ 300		\$ 300		\$ 300			
14 Riverstown - Passive Methane System Study			\$ 60			\$ 60		\$ 60			
15 Site Improvements - road maintenance all sites		\$ 100				\$ 100		\$ 100			
16 Waste Management Strategy				\$ 300		\$ 300		\$ 300			
Subtotal	\$ -	\$ 100	\$ 160	\$ 2,300	\$ 1,700	\$ 4,260	\$ -	\$ 3,960	\$ 300	\$ -	\$ -
<b><u>Closed Landfill Sites</u></b>											
17 Elora Transfer (closed Nichol LF)	\$ 100	\$ 100				\$ 200			\$ 200		
Subtotal	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ 200	\$ -	\$ -
<b><u>TOTAL</u></b>	\$ 140	\$ 240	\$ 240	\$ 3,205	\$ 2,245	\$ 6,070	\$ -	\$ 3,960	\$ 2,110	\$ -	\$ -

SOURCES OF FUNDING BY YEAR	2015	2016	2017	2018	2019	TOTAL
Recoveries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subsidy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Revenues	\$ -	\$ 100	\$ 160	\$ 2,100	\$ 1,600	\$ 3,960
Reserves and Other	\$ 140	\$ 140	\$ 80	\$ 1,105	\$ 645	\$ 2,110
Development Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Growth Related Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debentures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 140	\$ 240	\$ 240	\$ 3,205	\$ 2,245	\$ 6,070



# COUNTY OF WELLINGTON

## 2015 BUDGET

### PROGRAMME OVERVIEW

<b>Programme:</b>	<b>Planning and Land Division</b>
<b>Department:</b>	<b>Planning Department</b>
<b>Governance:</b>	<b>Planning and Land Division Committee</b>

#### Programme Description

- This budget covers the operation of the Planning Department, the Land Division Committee, Weed Inspectors, Tree Cutting Commissioners as well as rail trail development, county forest work, and mapping projects.
- The budget also includes funding for the Rural Water Quality Programme in partnership with the Grand River Conservation Authority

#### 2015 Budget Highlights

Operating Budget includes:

- Funding for the Rural Water Quality Programme (\$425,000) and Well Water Stewardship (\$25,000) is continued throughout the five-year plan
- The Local Trail Fund for member municipalities to apply for funding totaling \$350,000 from 2015-2018, beginning with \$150,000 in 2015. The funding is intended to assist member municipalities in implementing projects identified through the Active Transportation Plan
- Continuing a programme of improving the county forests, developing the County rail trail system and mapping information for public use on the internet

Capital Budget

- There is no new capital activity planned over the period of the five year plan. Work on the Trans Canada Trail development approved in 2014 will continue in 2015.

<b>Staff Complement (Full time equivalents)</b>	<b>2014</b>	<b>2015</b>
Planning and Development	11.8	11.8
Land Division Committee	2.0	2.0
Weed Inspection / Tree Cutting	0.5	0.5
<b>Total</b>	<b>14.3</b>	<b>14.3</b>
Current employee count: 16		



## County of Wellington

### Planning 2015 Operating Budget Estimate

	2014 Prelim Actuals	2014 Budget	2015 Budget	\$chg Budget	% chg Budget
<b>Revenue</b>					
Grants and Subsidies	\$22,500	\$0	\$28,000	\$28,000	0.0 %
Municipal Recoveries	\$33,976	\$40,000	\$35,000	\$(5,000)	(12.5)%
User Fees & Charges	\$259,935	\$240,000	\$250,000	\$10,000	4.2 %
Other Revenue	\$3,723	\$0	\$0	\$0	0.0 %
Internal Recoveries	\$257	\$500	\$500	\$0	0.0 %
<b>Total Revenue</b>	<b>\$320,390</b>	<b>\$280,500</b>	<b>\$313,500</b>	<b>\$33,000</b>	<b>11.8 %</b>
<b>Expenditure</b>					
Salaries, Wages and Benefits	\$1,389,611	\$1,527,900	\$1,588,000	\$60,100	3.9 %
Supplies, Material & Equipment	\$38,311	\$53,700	\$36,800	\$(16,900)	(31.5)%
Purchased Services	\$150,281	\$284,400	\$298,100	\$13,700	4.8 %
Transfer Payments	\$514,897	\$590,000	\$740,000	\$150,000	25.4 %
Internal Charges	\$4,783	\$6,100	\$6,100	\$0	0.0 %
<b>Total Expenditure</b>	<b>\$2,097,882</b>	<b>\$2,462,100</b>	<b>\$2,669,000</b>	<b>\$206,900</b>	<b>8.4 %</b>
<b>Transfers</b>					
Transfers from Reserves	\$0	\$0	\$(20,000)	\$(20,000)	0.0 %
Transfer to Reserves	\$204,548	\$150,000	\$0	\$(150,000)	(100.0)%
<b>Total Transfers</b>	<b>\$204,548</b>	<b>\$150,000</b>	<b>\$(20,000)</b>	<b>\$(170,000)</b>	<b>(113.3)%</b>
<b>NET COST(REVENUE)</b>	<b>\$1,982,040</b>	<b>\$2,331,600</b>	<b>\$2,335,500</b>	<b>\$3,900</b>	<b>0.2 %</b>



## COUNTY OF WELLINGTON 2015 BUDGET PROGRAMME OVERVIEW

<b>Programme:</b>	<b>Green Legacy</b>
<b>Department:</b>	<b>Planning Department</b>
<b>Governance:</b>	<b>Planning and Land Division Committee</b>

### Programme Description

- The mission of the Green Legacy programme is to inspire and enable the Wellington County community to grow and plant trees to improve our environment for future generations.
- The Green Legacy is a dynamic programme that includes the growing of trees and community involvement in the process. The programme was established in 2004 and 2010 marked the planting of the 1 millionth tree within the County.
- Trees produced in 2015 will be distributed to Wellington County landowners, municipalities, organizations, schools and conservation authorities for planting in the County.

### 2015 Budget Highlights

- Additional seasonal hours at the southern nursery
- Funding will be maintained at historical levels to provide for operations of both the northern and southern nurseries as well as volunteer and educational programmes for students.

<b>Staff Complement (Full time equivalents)</b>		
	<b>2014</b>	<b>2015</b>
Green Legacy Manager	1.0	1.0
Little Tract Nursery	3.9	4.2
Northern Tree Nursery	2.5	2.5
<b>Total</b>	<b>7.4</b>	<b>7.7</b>
Current employee count: 10		



## County of Wellington

### Green Legacy 2015 Operating Budget Estimate

	2014 Prelim Actuals	2014 Budget	2015 Budget	\$chg Budget	% chg Budget
<b>Revenue</b>					
Grants and Subsidies	\$14,417	\$0	\$0	\$0	0.0 %
Sales Revenue	\$292	\$2,000	\$500	\$(1,500)	(75.0)%
Other Revenue	\$1,310	\$0	\$1,500	\$1,500	0.0 %
<b>Total Revenue</b>	<b>\$16,019</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$0</b>	<b>0.0 %</b>
<b>Expenditure</b>					
Salaries, Wages and Benefits	\$466,580	\$457,400	\$475,800	\$18,400	4.0 %
Supplies, Material & Equipment	\$78,823	\$101,100	\$101,100	\$0	0.0 %
Purchased Services	\$49,509	\$79,500	\$77,000	\$(2,500)	(3.1)%
Insurance & Financial	\$8,586	\$9,500	\$9,100	\$(400)	(4.2)%
Internal Charges	\$4,731	\$5,000	\$5,000	\$0	0.0 %
<b>Total Expenditure</b>	<b>\$608,228</b>	<b>\$652,500</b>	<b>\$668,000</b>	<b>\$15,500</b>	<b>2.4 %</b>
<b>NET COST(REVENUE)</b>	<b>\$592,209</b>	<b>\$650,500</b>	<b>\$666,000</b>	<b>\$15,500</b>	<b>2.4 %</b>





# COUNTY OF WELLINGTON

## 2015 BUDGET

### PROGRAMME OVERVIEW

<b>Programme:</b>	<b>Community Emergency Management</b>
<b>Department:</b>	<b>Planning Department</b>
<b>Governance:</b>	<b>Planning and Land Division Committee</b>

#### Programme Description

- The aim of emergency management is to address increasing public safety risks in Ontario communities by developing or improving emergency management programmes based upon international best practices.
- Emergency Management Programmes include emergency management training; conducting training exercises; public awareness/education; and establishing an emergency response plan which is to be approved by Council.
- The programme also requires a hazard identification and risk assessment for each municipality in the County. The responsibility for the development, implementation and maintenance of community emergency programmes is vested with the Community's Emergency Management Coordinator, who also acts as the CEMC for all 7 member municipalities.

#### 2015 Budget Highlights

- Annual subscription to the Weather Alert communication system, cost shared with the Roads Department
- Fire safety training, which is funded by the County on behalf of all seven local municipalities, is continued throughout 2015-2019
- Additional training for elected officials and staff
- \$25,000 in 2015 in order to assess the current fire paging system and determine the needs and scope of replacement
- The 2015-19 capital budget forecast includes an upgrade to the County fire paging equipment in 2016 and a vehicle replacement in 2019.

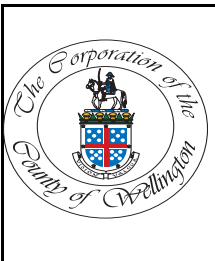
<b>Staff Complement (Full time equivalents)</b>	<b>2014</b>	<b>2015</b>
Community Emergency Management	3.3	3.3
<b>Total</b>	<b>3.3</b>	<b>3.3</b>
Current employee count: 4		



## County of Wellington

### Emergency Management 2015 Operating Budget Estimate

	2014 Prelim Actuals	2014 Budget	2015 Budget	\$chg Budget	% chg Budget
<b>Expenditure</b>					
Salaries, Wages and Benefits	\$250,697	\$272,400	\$277,700	\$5,300	1.9 %
Supplies, Material & Equipment	\$15,822	\$19,900	\$8,500	\$(11,400)	(57.3)%
Purchased Services	\$117,750	\$156,600	\$176,500	\$19,900	12.7 %
Transfer Payments	\$101,681	\$141,000	\$141,000	\$0	0.0 %
Insurance & Financial	\$1,465	\$700	\$2,000	\$1,300	185.7 %
<b>Total Expenditure</b>	<b>\$487,415</b>	<b>\$590,600</b>	<b>\$605,700</b>	<b>\$15,100</b>	<b>2.6 %</b>
<b>Transfers</b>					
Transfers from Reserves	\$(65,296)	\$(68,000)	\$0	\$68,000	(100.0)%
<b>Total Transfers</b>	<b>\$(65,296)</b>	<b>\$(68,000)</b>	<b>\$0</b>	<b>\$68,000</b>	<b>(100.0)%</b>
<b>NET COST(REVENUE)</b>	<b>\$422,119</b>	<b>\$522,600</b>	<b>\$605,700</b>	<b>\$83,100</b>	<b>15.9 %</b>



# COUNTY OF WELLINGTON 2015-2019 CAPITAL BUDGET

Programme/Service: **Emergency Management**  
 Department: **Planning**  
 Governance: **Planning and Land Division Committee**

Project Description		Gross Project Cost (Uninflated \$000's)					Total Project Cost	Sources of Financing				
		2015	2016	2017	2018	2019		Subsidy & Recoveries	Current Revenues	Reserves	Development Charges	Debentures
1	Upgrade County Fire Paging Equip		\$ 250				\$ 250			\$ 250		
2	CEM Vehicle Replacement					\$ 50	\$ 50		\$ 50			
<b>TOTAL</b>		\$ -	\$ 250	\$ -	\$ -	\$ 50	\$ 300	\$ -	\$ 50	\$ 250	\$ -	\$ -

SOURCES OF FUNDING BY YEAR	2015	2016	2017	2018	2019	TOTAL
Recoveries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subsidy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Revenues	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ 50
Reserves	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ 250
Development Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Growth Related Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debentures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	\$ -	\$ 250	\$ -	\$ -	\$ 50	\$ 300



# COUNTY OF WELLINGTON

## 2015 BUDGET

### PROGRAMME OVERVIEW

<b>Programme:</b>	<b>Wellington County Museum and Archives at Wellington Place</b>
<b>Department:</b>	<b>County Museum and Archives</b>
<b>Governance:</b>	<b>Information, Heritage and Seniors Committee</b>

#### Programme Description

- The mission of the Wellington County Museum and Archives (WCMA) is to serve as a cultural centre providing resources, programmes, exhibits, support and services for the historical, educational and artistic interests of the communities of Wellington County. The WCMA is a National Historic Site and is housed in the oldest surviving house of industry in Canada.
- The WCMA offers year round programming including curriculum based school programmes, art workshops for adults, summer and March Break programmes for children, and festival days. While most of the programmes utilize the resources on site, special outreach programmes offer lectures and slide presentations for community groups. The WCMA also hosts many activities in support of community cultural events such as the annual Insights Art Show, Gallery Music Concerts, art exhibitions, etc.
- The County Archives is the designated repository for the historical records of the County of Wellington and its member municipalities. The Archives provides primary and secondary research materials for a variety of users including students, teachers, genealogists, historical society members, the press and the general public.
- The Nicholas Keith Room and the Aboyne Hall are available to community groups and private individuals to rent. These rooms are also used for museum events and educational programming.
- Wellington Place incorporates the land surrounding the Museum & Archives comprising 195 acres.

#### 2015 Budget Highlights

##### Operating Budget

- Staffing: Annualization of the Programme Assistant and Curatorial Assistant
- New part-time Archives Assistant

##### Capital Budget

- Wellington Place Land projects include the continued development of "The Commons". The purchase of an emergency generator and grounds maintenance equipment in 2015. Resurfacing of the driveway and parking lots is planned for 2016 and 2017. Also in 2016 the installation of exterior and directional signage.
- Museum capital projects include the Coal room roof and wall repairs scheduled for 2015; the Pump House Ruins restoration in 2016 and an archeological dig at the old McLeister farmhouse location to be completed in 2018 and 2019.

<b>Staff Complement (Full time equivalents)</b>	<b>2014</b>	<b>2015</b>
Museum and Archives	17.2	18.0
Current employee count: 19		



## County of Wellington

### Museum & Archives at WP 2015 Operating Budget Estimate

	2014 Prelim Actuals	2014 Budget	2015 Budget	\$chg Budget	% chg Budget
<b>Revenue</b>					
Grants and Subsidies	\$52,264	\$52,300	\$52,300	\$0	0.0 %
Licenses, Permits and Rents	\$40,312	\$25,000	\$42,000	\$17,000	68.0 %
User Fees & Charges	\$61,674	\$60,000	\$60,000	\$0	0.0 %
Sales Revenue	\$3,566	\$11,000	\$7,200	\$(3,800)	(34.5)%
Other Revenue	\$4,258	\$7,000	\$5,000	\$(2,000)	(28.6)%
<b>Total Revenue</b>	<b>\$162,073</b>	<b>\$155,300</b>	<b>\$166,500</b>	<b>\$11,200</b>	<b>7.2 %</b>
<b>Expenditure</b>					
Salaries, Wages and Benefits	\$1,246,910	\$1,298,700	\$1,367,300	\$68,600	5.3 %
Supplies, Material & Equipment	\$145,989	\$166,000	\$153,700	\$(12,300)	(7.4)%
Purchased Services	\$262,916	\$251,300	\$363,400	\$112,100	44.6 %
Transfer Payments	\$3,875	\$7,000	\$5,000	\$(2,000)	(28.6)%
Insurance & Financial	\$17,410	\$19,000	\$17,300	\$(1,700)	(8.9)%
Internal Charges	\$10	\$0	\$0	\$0	0.0 %
<b>Total Expenditure</b>	<b>\$1,677,111</b>	<b>\$1,742,000</b>	<b>\$1,906,700</b>	<b>\$164,700</b>	<b>9.5 %</b>
<b>Transfers</b>					
Transfer to Capital	\$175,000	\$175,000	\$200,000	\$25,000	14.3 %
<b>Total Transfers</b>	<b>\$175,000</b>	<b>\$175,000</b>	<b>\$200,000</b>	<b>\$25,000</b>	<b>14.3 %</b>
<b>NET COST(REVENUE)</b>	<b>\$1,690,037</b>	<b>\$1,761,700</b>	<b>\$1,940,200</b>	<b>\$178,500</b>	<b>10.1 %</b>



# COUNTY OF WELLINGTON 2015-2019 CAPITAL BUDGET

Programme/Service: **Museum and Archives at Wellington Place**  
 Department: **County Museum and Archives**  
 Governance: **Information, Heritage and Seniors' Committee**

Project Description	Gross Project Cost (Uninflated \$000's)					Total Project Cost	Sources of Financing				
	2015	2016	2017	2018	2019		Subsidy & Recoveries	Current Revenues	Reserves	Development Charges	Debentures
<b>Museum and Archives</b>											
1 Coal room roof and wall repairs	\$ 200					\$ 200		\$ 200			
2 Pump House/Lime Kiln Ruins		\$ 150				\$ 150			\$ 150		
3 Farm House Archeological Dig				\$ 50	\$ 125	\$ 175		\$ 175			
<b>Wellington Place</b>											
4 Grounds Equipment	\$ 85					\$ 85			\$ 85		
5 Development of "The Commons"	\$ 50					\$ 50			\$ 50		
6 Resurface Driveway & Parking Lot		\$ 150	\$ 250			\$ 400			\$ 400		
7 Wellington Place Signage			\$ 350			\$ 350			\$ 350		
8 Generator	\$ 200					\$ 200			\$ 200		
<b>TOTAL</b>	<b>\$ 535</b>	<b>\$ 300</b>	<b>\$ 600</b>	<b>\$ 50</b>	<b>\$ 125</b>	<b>\$ 1,610</b>	<b>\$ -</b>	<b>\$ 375</b>	<b>\$ 1,235</b>	<b>\$ -</b>	<b>\$ -</b>

SOURCES OF FUNDING BY YEAR	2015	2016	2017	2018	2019	TOTAL
Recoveries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subsidy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Revenues	\$ 200	\$ -	\$ -	\$ 50	\$ 125	\$ 375
Reserves	\$ 335	\$ 300	\$ 600	\$ -	\$ -	\$ 1,235
Development Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Growth Related Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debentures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ 535</b>	<b>\$ 300</b>	<b>\$ 600</b>	<b>\$ 50</b>	<b>\$ 125</b>	<b>\$ 1,610</b>



# COUNTY OF WELLINGTON

## 2015 BUDGET

### PROGRAMME OVERVIEW

<b>Programme:</b>	<b>County Library System</b>
<b>Department:</b>	<b>Library</b>
<b>Governance:</b>	<b>Wellington County Public Library Board</b>

#### Programme Description

The Mission Statement of the Wellington County Library is to enhance the knowledge, skills, enterprise, and enjoyment of the people of Wellington County through the provision of high quality library services. Roles include:

- Popular Materials Library – featuring high demand, current, high interest materials in a variety of formats for persons of all ages.
- Reference Library – providing timely, accurate, and useful information for community residents.
- Preschoolers’ Door to Learning – encouraging young children to develop an interest in reading and learning through services to children and for adults and children together.
- Independent Learning Centre – supporting all individuals of all ages in pursuing a sustained programme of learning, independent of any educational provider.

The Wellington County Library System is comprised of 14 branches: Aboyne, Arthur, Clifford, Drayton, Elora, Erin, Fergus, Harriston, Hillsburgh, Marden, Mount Forest, Palmerston, Puslinch, and Rockwood. The library courier delivers materials to all of the branches, so that all County residents have equal access to the entire collection.

#### 2015 Budget Highlights

- Branch expansion and renovations continue at the Palmerston branch throughout 2015
- Self-checkout terminal installation at the Drayton and Mount Forest Branches in 2015 and Palmerston Branch in 2016
- Interior improvements are scheduled for Aboyne in 2015
- A new Hillsburgh Branch is planned for 2016 and 2017
- The courier van replacement is identified in 2017
- Staffing changes in 2014 include additional hours for the Information Services Librarian as well as additional service hours and coverage at the Fergus, Puslinch and Rockwood libraries

<b>Staff Complement (Full time equivalents)</b>		
	<b>2014</b>	<b>2015</b>
Library Administration	6.6	6.8
Library Branch Staff	45.4	47.3
<b>Total</b>	<b>52.0</b>	<b>54.1</b>
Current employee count: 89		



## County of Wellington

### Library Services 2015 Operating Budget Estimate

	2014 Prelim Actuals	2014 Budget	2015 Budget	\$chg Budget	% chg Budget
<b>Revenue</b>					
Grants and Subsidies	\$157,087	\$157,500	\$182,500	\$25,000	15.9 %
Municipal Recoveries	\$29,760	\$24,700	\$27,000	\$2,300	9.3 %
Licenses, Permits and Rents	\$34,240	\$33,000	\$35,000	\$2,000	6.1 %
User Fees & Charges	\$84,031	\$94,100	\$84,000	\$(10,100)	(10.7)%
Sales Revenue	\$9,399	\$7,900	\$7,900	\$0	0.0 %
Other Revenue	\$5,542	\$0	\$0	\$0	0.0 %
<b>Total Revenue</b>	<b>\$320,058</b>	<b>\$317,200</b>	<b>\$336,400</b>	<b>\$19,200</b>	<b>6.1 %</b>
<b>Expenditure</b>					
Salaries, Wages and Benefits	\$3,325,641	\$3,597,300	\$3,799,200	\$201,900	5.6 %
Supplies, Material & Equipment	\$780,623	\$795,900	\$828,100	\$32,200	4.0 %
Purchased Services	\$834,231	\$775,000	\$836,500	\$61,500	7.9 %
Insurance & Financial	\$22,110	\$25,100	\$22,200	\$(2,900)	(11.6)%
Minor Capital Expenses	\$59,520	\$47,000	\$68,000	\$21,000	44.7 %
Debt Charges	\$686,932	\$693,400	\$690,100	\$(3,300)	(0.5)%
Internal Charges	\$350	\$1,500	\$1,500	\$0	0.0 %
<b>Total Expenditure</b>	<b>\$5,709,406</b>	<b>\$5,935,200</b>	<b>\$6,245,600</b>	<b>\$310,400</b>	<b>5.2 %</b>
<b>Transfers</b>					
Transfers from Reserves	\$(74,305)	\$(209,700)	\$(218,800)	\$(9,100)	4.3 %
Transfer to Capital	\$300,000	\$300,000	\$2,270,000	\$1,970,000	656.7 %
Transfer to Reserves	\$1,500,000	\$1,500,000	\$0	\$(1,500,000)	(100.0)%
<b>Total Transfers</b>	<b>\$1,725,695</b>	<b>\$1,590,300</b>	<b>\$2,051,200</b>	<b>\$460,900</b>	<b>29.0 %</b>
<b>NET COST(REVENUE)</b>	<b>\$7,115,043</b>	<b>\$7,208,300</b>	<b>\$7,960,400</b>	<b>\$752,100</b>	<b>10.4 %</b>





# COUNTY OF WELLINGTON 2015-2019 CAPITAL BUDGET

Programme/Service: **County Library System**  
 Department: **Library Services**  
 Governance: **Wellington County Public Library Board**

Project Description	Gross Project Cost (Uninflated \$000's)					Total Project Cost	Sources of Financing				
	2015	2016	2017	2018	2019		Subsidy & Recoveries	Current Revenues	Reserves	Development Charges and DC Supported Debt	Debentures
1 Aboyne Library: Interior Improvements	\$ 250					\$ 250		\$ 250			
2 New Hillsburgh Branch		\$ 500	\$ 3,500			\$ 4,000		\$ 2,000	\$ 2,000		
3 Hillsburgh Collection Enhancement			\$ 50			\$ 50		\$ 20		\$ 30	
4 Palmerston Branch: Expand and Renovate	\$ 3,000					\$ 3,000		\$ 2,000	\$ 1,000		
5 Palmerston Collection Enhancement	\$ 50					\$ 50		\$ 20		\$ 30	
6 Self Check-Out Terminals Drayton & Mount Forest	\$ 70					\$ 70		\$ -	\$ 70		
7 Self Check-Out Terminal Palmerston		\$ 25				\$ 25		\$ 25			
8 Replacement Van			\$ 75			\$ 75		\$ 75			
<b>TOTAL</b>	<b>\$ 3,370</b>	<b>\$ 525</b>	<b>\$ 3,625</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,520</b>	<b>\$ -</b>	<b>\$ 4,390</b>	<b>\$ 3,070</b>	<b>\$ 60</b>	<b>\$ -</b>

## SOURCES OF FUNDING BY YEAR

	2015	2016	2017	2018	2019	TOTAL
Recoveries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subsidy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Revenues	\$ 2,270	\$ 525	\$ 1,595	\$ -	\$ -	\$ 4,390
Reserves	\$ 1,070	\$ -	\$ 2,000	\$ -	\$ -	\$ 3,070
Development Charges	\$ 30	\$ -	\$ 30	\$ -	\$ -	\$ 60
Growth Related Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debentures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ 3,370</b>	<b>\$ 525</b>	<b>\$ 3,625</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,520</b>

## COUNTY OF WELLINGTON

### 2015-2019 Budget Forecast

#### SOCIAL SERVICES

(all figures in \$000's)

#### A) TOTAL PROGRAMME EXPENDITURE

	2014	2015	2016	2017	2018	2019
Social Housing	\$ 33,502	\$ 35,162	\$ 35,322	\$ 35,640	\$ 36,330	\$ 37,061
Ontario Works	\$ 24,346	\$ 25,231	\$ 25,948	\$ 26,843	\$ 27,764	\$ 28,716
Child Care Services	\$ 14,816	\$ 15,482	\$ 15,778	\$ 16,050	\$ 16,329	\$ 16,568
Affordable Housing	\$ 1,145	\$ 1,279	\$ 1,289	\$ 1,300	\$ 1,310	\$ 1,321
Total Social Service Expenditures	\$ 73,808	\$ 77,154	\$ 78,337	\$ 79,832	\$ 81,733	\$ 83,666
year/year % change	6%	5%	2%	2%	2%	2%

#### B) MUNICIPAL PROPERTY TAX REQUIREMENT

	2014	2015	2016	2017	2018	2019
<b>City of Guelph</b>						
Social Housing	\$ 16,343	\$ 17,116	\$ 17,439	\$ 17,675	\$ 18,195	\$ 18,818
Ontario Works	\$ 3,772	\$ 3,576	\$ 3,561	\$ 3,427	\$ 3,254	\$ 3,424
Child Care Services	\$ 2,223	\$ 2,774	\$ 3,004	\$ 3,215	\$ 3,433	\$ 3,456
Affordable Housing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total City of Guelph Cost	\$ 22,338	\$ 23,466	\$ 24,005	\$ 24,317	\$ 24,881	\$ 25,698
year/year % change	0%	5%	2%	1%	2%	3%
<b>County of Wellington</b>						
Social Housing	\$ 4,727	\$ 4,259	\$ 4,476	\$ 4,653	\$ 4,843	\$ 5,058
Ontario Works	\$ 1,813	\$ 1,730	\$ 1,749	\$ 1,732	\$ 1,701	\$ 1,772
Child Care Services	\$ 858	\$ 982	\$ 1,048	\$ 1,108	\$ 1,170	\$ 1,184
Affordable Housing	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Total County of Wellington Cost	\$ 7,898	\$ 7,470	\$ 7,773	\$ 7,994	\$ 8,214	\$ 8,514
year/year % change	8%	-5%	4%	3%	3%	4%
Total Municipal Property Tax requirement	\$ 30,236	\$ 30,936	\$ 31,777	\$ 32,311	\$ 33,096	\$ 34,212

**COUNTY OF WELLINGTON**  
**2015-2019 STAFFING COMPARISON**  
**SOCIAL SERVICES**

	# of FTE		
	2014	2015	Change
Ontario Works	67.8	68.6	0.8
Child Care Services Administration	18.9	19.6	0.7
Mt. Forest Child Care & Learning Centre	12.7	13.4	0.7
Palmerston Child Care & Learning Centre	5.2	5.4	0.2
Willowdale Child Care & Learning Centre	4.3	12.7	8.4
Housing Administration	21.0	22.0	1.0
Housing Operations	19.4	19.4	-
Affordable Housing	0.1	0.1	-
Total	149.4	161.2	11.8

**Details of Changes in FTE:**

	Provincial Funding Level	FTE Change Total	Provincial Funded FTE	City Funded FTE	County Funded FTE
<i>Ontario Works</i>					
Additional Employment Facilitator	58%	0.80	0.46	0.25	0.09
Change from 2014 to 2015:		0.80	0.46	0.25	0.09
<i>Child Care</i>					
Annualize Willowdale staff	80%	8.40	6.70	1.70	0.00
Mount Forest and Palmerston changes	80%	0.90	0.70		0.20
New Data Co-ordinator	50%	0.70	0.35	0.28	0.07
Change from 2014 to 2015:		10.00	7.75	1.98	0.27
<i>Housing</i>					
New Housing Special Projects Manager	38%	1.00	0.44	0.46	0.10
Change from 2014 to 2015:		1.00	0.44	0.46	0.10
Total Change		11.80	8.65	2.69	0.46



# COUNTY OF WELLINGTON 2015 BUDGET PROGRAMME OVERVIEW

<b>Programme:</b>	<b>Social Housing</b>
<b>Department:</b>	<b>Social Services</b>
<b>Governance:</b>	<b>Social Services Committee</b>

## Programme Description

- Administration and management of 1189 County-owned social housing units for low income tenants
- Administration and funding of 1565 non-profit and co-operative housing units owned by 21 housing corporations for low and moderate income tenants
- Administration of approximately 365 housing units under rent supplement agreements with landlords to reduce rents for low income tenants
- Coordinated Access - maintaining the Centralized Waiting List for social housing access
- Administration of Home Ownership agreements
- Community Homelessness Prevention Initiative – Several homelessness programmes including rent bank, emergency energy funds, emergency shelter payment, and agency grants are provided.
- Housing and Homelessness Plan – local community plan with strategic directions to support municipal and community outcomes in social/affordable housing and homelessness.
- As Consolidated Municipal Service Manager, the County delivers these services in a specific geographic area which includes both the County of Wellington and the City of Guelph. The net municipal cost is apportioned to the County and City based on the prior residence of the tenant.

## 2015 Budget Highlights

- Staffing changes include the addition of a full time Housing Special Projects Manager
- Capital funding in 2015 and 2016 for the 261 and 263 Speedvale buildings to connect the two buildings with the addition of accessible units as well as an elevator
- Property acquisition in Mount Forest funded through the Social Services Reserve
- The County is now funding its portion of Social Housing capital requirements to the County owned 1189 units through the Social Services Reserve
- The annual transfer to the Social Services Reserve remains at \$1.5 million in 2015

<b>Staff Complement (Full time equivalents)</b>		
	<b>2014</b>	<b>2015</b>
Social Housing	40.4	41.4
<b>Total</b>	<b>40.4</b>	<b>41.4</b>
Current employee count: 58		

# COUNTY OF WELLINGTON

## 2015-2019 Budget Forecast

### SOCIAL HOUSING

(all figures in \$000's)

	# of units	2014	2015	2016	2017	2018	2019
<b><u>Programme Expenditures</u></b>							
Tenant Subsidies:							
-Non Profit and Coop Housing	1,565	\$ 12,300	\$ 12,362	\$ 12,423	\$ 12,485	\$ 12,548	\$ 12,611
-County Owned Housing	1,189	\$ 11,531	\$ 12,592	\$ 12,667	\$ 12,752	\$ 13,202	\$ 13,669
-Rent Subsidies	307	\$ 1,945	\$ 2,015	\$ 2,019	\$ 2,023	\$ 2,027	\$ 2,031
-Home Ownership		\$ -	\$ 60	\$ -	\$ -	\$ -	\$ -
Community Homelessness Prevention Initiative		\$ 3,757	\$ 4,015	\$ 3,979	\$ 4,029	\$ 4,080	\$ 4,153
Administration		\$ 2,469	\$ 2,618	\$ 2,734	\$ 2,851	\$ 2,973	\$ 3,097
Transfer to Reserves		\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Total Programme Expenditures		\$ 33,502	\$ 35,162	\$ 35,322	\$ 35,640	\$ 36,330	\$ 37,061
yr/yr % change		-2.3%	5.0%	0.5%	0.9%	1.9%	2.0%
<b><u>Programme Funding</u></b>							
County Owned Social Housing Rent		\$ 5,125	\$ 5,200	\$ 5,200	\$ 5,200	\$ 5,200	\$ 5,200
Federal Subsidy		\$ 3,255	\$ 3,315	\$ 3,156	\$ 3,098	\$ 3,006	\$ 2,875
Provincial Subsidy		\$ 4,000	\$ 4,427	\$ 4,255	\$ 4,279	\$ 4,326	\$ 4,326
Recoveries		\$ 53	\$ 53	\$ 53	\$ 53	\$ 53	\$ 53
Reserve Transfers		\$ -	\$ 793	\$ 744	\$ 683	\$ 708	\$ 732
Total Programme Revenue		\$ 12,433	\$ 13,788	\$ 13,408	\$ 13,313	\$ 13,293	\$ 13,186
yr/yr % change		-0.8%	10.9%	-2.8%	-0.7%	-0.2%	-0.8%
<b><u>Municipal Property Taxes</u></b>							
		\$ 21,069	\$ 21,374	\$ 21,914	\$ 22,327	\$ 23,037	\$ 23,875
yr/yr % change		-3.2%	1.4%	2.5%	1.9%	3.2%	3.6%
City of Guelph		\$ 16,345	\$ 17,116	\$ 17,439	\$ 17,675	\$ 18,195	\$ 18,818
County of Wellington		\$ 4,724	\$ 4,259	\$ 4,476	\$ 4,653	\$ 4,843	\$ 5,058
<b><u>Staffing Levels</u></b>							
# of Full Time Equivalent positions		2014	2015				
		40.4	41.4				

**COUNTY OF WELLINGTON**  
**2015-2019 BUDGET FORECAST**  
**Social Housing**  
**(all figures in \$000s)**

	2014	2015	2016	2017	2018	2019
<b>Administration</b>						
<u>Expenditure</u>						
Salaries	1,040	1,150	1,213	1,277	1,343	1,410
Benefits	313	344	363	382	402	422
Supplies, Materials and Equipment	110	96	99	102	105	108
Purchased Services	352	363	374	385	397	409
Financial Expenses	-	1	1	1	1	1
Building Operation and utilities	84	78	80	82	84	87
Internal charges	570	587	604	622	641	660
Total expenditure	2,469	2,618	2,734	2,851	2,973	3,097
yr/yr % change	11.6%	6.1%	4.4%	4.3%	4.3%	4.2%
<u>Revenue</u>						
Provincial Funding - Programme Admin	63	101	38	13	13	13
Recovery from non-profit	30	30	30	30	30	30
Total revenue	93	131	68	43	43	43
yr/yr % change	-31.8%	42.1%	-48.0%	-37.2%	0.0%	0.0%
<u>Transfers</u>						
County Transfer to Social Services Reserve	1,500	1,500	1,500	1,500	1,500	1,500
Net administration cost	3,876	3,987	4,166	4,309	4,430	4,554
	18.3%	2.9%	4.5%	3.4%	2.8%	2.8%
Municipal Cost Sharing %						
City	82.3%	82.1%	82.3%	82.3%	82.3%	82.3%
County	17.7%	17.9%	17.7%	17.7%	17.7%	17.7%
Municipal Cost Sharing \$						
City	1,956	2,042	2,194	2,311	2,412	2,514
County	1,921	1,945	1,972	1,997	2,019	2,041

**COUNTY OF WELLINGTON**  
**2015-2019 BUDGET FORECAST**  
**Social Housing**  
**(all figures in \$000s)**

	2014	2015	2016	2017	2018	2019
<b>County Owned Housing</b>						
<b><u>Building Operations</u></b>						
Salaries	1,086	1,125	1,147	1,170	1,193	1,217
Benefits	315	323	330	337	344	351
Purchases Services	33	34	35	36	37	38
Insurance	155	167	180	194	210	227
Collection charges	8	4	4	4	4	4
Property Damage claims	62	62	62	62	62	62
Internal charges	-	7	7	7	7	7
Mortgages and charges	1,225	1,158	1,015	1,015	1,015	1,015
	2,883	2,880	2,780	2,825	2,872	2,921
<b><u>Building specific</u></b>						
Salaries	176	180	184	188	192	196
Benefits	64	53	54	55	56	57
Supplies, material and equipment	228	265	273	281	289	298
Building repairs and maintenance	1,866	1,983	2,143	2,207	2,273	2,341
Utilities: Water/Sewer	566	595	631	669	709	752
Utilities: Hydro/Gas	1,436	1,540	1,633	1,730	1,834	1,944
Property Taxes	1,812	1,847	1,920	1,997	2,077	2,160
	6,148	6,462	6,838	7,127	7,430	7,748
<b><u>Capital Costs</u></b>						
Minor Capital	1,325	607	990	878	1,276	746
Capital works (1189 units)	1,175	1,343	1,360	1,922	1,624	2,254
Speedvale Elevator Project	-	1,300	700	-	-	-
	2,500	3,250	3,050	2,800	2,900	3,000
Total expenditure	11,531	12,592	12,667	12,752	13,202	13,669
yr/yr % change	-10.2%	9.2%	0.6%	0.7%	3.5%	3.5%
<b><u>Revenue</u></b>						
Rent revenue	5,125	5,200	5,200	5,200	5,200	5,200
Solar Panel Recoveries	23	23	23	23	23	23
Federal subsidy	1,106	1,167	1,011	1,016	967	917
Total revenue	6,254	6,389	6,234	6,238	6,190	6,140
yr/yr % change	-0.4%	2.2%	-2.4%	0.1%	-0.8%	-0.8%
<b><u>Transfer</u></b>						
Transfer from County Social Services Reserve	-	793	744	683	708	732
Net project operating cost	5,277	5,410	5,689	5,830	6,305	6,797
	-19.7%	2.5%	5.2%	2.5%	8.1%	7.8%
<b>Municipal Cost Sharing % Capital</b>						
City	75.3%	75.6%	75.6%	75.6%	75.6%	75.6%
County	24.7%	24.4%	24.4%	24.4%	24.4%	24.4%
<b>Municipal Cost Sharing % Building Specific</b>						
City	56.8%	56.0%	56.0%	56.0%	56.0%	56.0%
County	43.2%	44.0%	44.0%	44.0%	44.0%	44.0%
<b>Municipal Cost Sharing % Operations</b>						
City	75.3%	75.6%	75.6%	75.6%	75.6%	75.6%
County	24.7%	24.4%	24.4%	24.4%	24.4%	24.4%
<b>Municipal Cost Sharing \$</b>						
City	3,789	4,447	4,547	4,551	4,869	5,197
County	1,488	964	1,142	1,280	1,436	1,600

**COUNTY OF WELLINGTON**  
**2015-2019 BUDGET FORECAST**  
**Social Housing**  
**(all figures in \$000s)**

	2014	2015	2016	2017	2018	2019
<b>Rent Supplements</b>						
# of Reg. Rent Supp Units	119	119	119	119	119	119
# of Housing Strategy Units	10	10	10	10	10	10
# of Strong Communities Regular Units	65	65	65	65	65	65
# of Strong Communities MOHLTC Units	13	13	13	13	13	13
# of Strong Communities MCSS Units	5	5	5	5	5	5
# of Rent Supp Units - IAH	20	43	43	43	43	43
# of Housing Allowance Units - IAH	110	110	110	110	110	110
Total # of Units	342	365	365	365	365	365
<b>Expenditure</b>						
Reg. Rent Supplement Programme	792	796	800	804	808	812
Rent Supp Units (10) - Housing Strategy	70	70	70	70	70	70
Strong Communities	492	492	492	492	492	492
Strong Communities (MOHLTC)	49	49	49	49	49	49
Strong Communities (MCSS)	42	42	42	42	42	42
Rent Supp - IAH	145	234	234	234	234	234
Housing Allowance - IAH	333	333	333	333	333	333
Ontario renovates - IAH	23	-	-	-	-	-
Total expenditure	1,945	2,015	2,019	2,023	2,027	2,031
yr/yr % change	3.9%	3.6%	0.2%	0.2%	0.2%	0.2%
<b>Revenue</b>						
Prov. Subsidy (Strong Comm. - Committed)	492	492	492	492	492	492
Prov. Subsidy (Strong Comm. - MOHLTC)	49	49	49	49	49	49
Prov. Subsidy (Strong Comm. - MCSS)	42	42	42	42	42	42
Federal Subsidy (Reg. Rent Supp.)	238	238	238	238	229	205
Investing in Affordable Housing Ontario	501	567	567	567	567	567
Total revenue	1,321	1,387	1,387	1,387	1,378	1,354
yr/yr % change	4.4%	5.0%	0.0%	0.0%	-0.6%	-1.8%
<b>Net Rent Supplements Cost</b>						
	624	628	632	636	649	677
	2.9%	0.6%	0.6%	0.6%	2.0%	4.3%
<b>Municipal Cost Sharing %</b>						
City	94.7%	94.7%	94.7%	94.7%	94.7%	94.7%
County	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%
<b>Municipal Cost Sharing \$</b>						
City	591	595	599	602	615	641
County	33	34	34	34	35	36



**COUNTY OF WELLINGTON**  
**2015-2019 BUDGET FORECAST**  
**Social Housing**  
**(all figures in \$000s)**

	2014	2015	2016	2017	2018	2019
<b>Home Ownership</b>						
<u>Expenditure</u>						
Home ownership down payments	-	60	-	-	-	-
<u>Revenue</u>						
Provincial and Federal Subsidy	-	60	-	-	-	-
Net Home Ownership Cost	-	-	-	-	-	-
<b>Non Profit/Coop Housing</b>						
# of Non Profit/Coop Units	1,565	1,565	1,565	1,565	1,565	1,565
<u>Expenditure</u>						
Housing subsidies	12,300	12,362	12,423	12,485	12,548	12,611
Total expenditure	12,300	12,362	12,423	12,485	12,548	12,611
yr/yr % change	-0.4%	0.5%	0.5%	0.5%	0.5%	0.5%
<u>Revenue</u>						
Federal Subsidy	1,911	1,911	1,907	1,845	1,811	1,753
Net Non Profit/Coop Housing Cost	10,389	10,450	10,516	10,641	10,737	10,858
	-0.3%	0.6%	0.6%	1.2%	0.9%	1.1%
Municipal Cost Sharing %						
City	89.4%	89.1%	89.1%	89.1%	89.1%	89.1%
County	10.6%	10.9%	10.9%	10.9%	10.9%	10.9%
Municipal Cost Sharing \$						
City	9,288	9,313	9,370	9,481	9,567	9,674
County	1,101	1,137	1,146	1,160	1,170	1,183

**COUNTY OF WELLINGTON**  
**2015-2019 BUDGET FORECAST**  
**Social Housing**  
**(all figures in \$000s)**

	2014	2015	2016	2017	2018	2019
<b>Community Homelessness Prevention Initiative</b>						
<u>Expenditure</u>						
Programme Administration	355	374	383	392	402	412
Emergency Energy Fund	55	120	122	125	127	130
Housing with Supports	897	1,200	1,250	1,300	1,326	1,353
Provincial Rent Bank	190	190	190	190	190	190
Supports to Daily Living	67	67	67	67	67	67
Housing Help Centre	73	74	76	78	80	82
Grants to Community Agencies	220	290	290	290	290	290
Emergency Shelters	1,300	1,100	1,050	1,025	1,025	1,046
Housing Stability Programme	600	600	550	561	572	584
Total expenditure	3,757	4,015	3,979	4,029	4,080	4,153
yr/yr % change	-1.4%	6.9%	-0.9%	1.3%	1.3%	1.8%
<u>Revenue</u>						
Provincial Subsidy	2,854	3,116	3,067	3,117	3,164	3,164
Total revenue	2,854	3,116	3,067	3,117	3,164	3,164
yr/yr % change	-2.4%	9.2%	-1.6%	1.6%	1.5%	0.0%
Net Municipal Cost	903	899	912	912	917	990
	1.6%	-0.4%	1.4%	0.0%	0.5%	8.0%
<b>Municipal Cost Sharing %</b>						
City	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%
County	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%
<b>Municipal Cost Sharing \$</b>						
City	723	719	729	729	733	792
County	181	180	182	182	183	198



# COUNTY OF WELLINGTON

## 2015 BUDGET

### PROGRAMME OVERVIEW

<b>Programme:</b>	<b>Affordable Housing</b>
<b>Department:</b>	<b>Social Services</b>
<b>Governance:</b>	<b>Social Services Committee</b>

#### Programme Description

Under the Affordable Housing Programme the County provides the following services in both Guelph and Wellington:

- New Rental Housing – administer capital incentives to multi-residential owners to build and operate new rental housing for moderate income households available at affordable market rents
- This budget specifically reflects:
  - Operating costs and revenues associated with the County-owned Fergusson Place, a 55-unit rental housing project in Fergus
  - Operating costs and revenues associated with the County-owned 10-unit rental housing project in the village of Arthur
  - An annual contribution to the Housing Development Reserve Fund

#### 2015 Budget Highlights

- A small yearend surplus is projected at each of the County-owned affordable housing projects
- The installation of an emergency generator at a cost of \$320,000 is planned for Fergusson Place to assist with emergency back up as well as dehumidification
- The County's contribution to the Housing Development Reserve Fund remains at \$500,000 in 2015

<b>Staff Complement (Full time equivalents)</b>	<b>2014</b>	<b>2015</b>
Fergusson Place	0.1	0.1
<b>Total</b>	<b>0.1</b>	<b>0.1</b>
Current employee count: 1		

# COUNTY OF WELLINGTON

## 2015-2019 Budget Forecast

### AFFORDABLE HOUSING

(all figures in \$000's)

	# of units	2014	2015	2016	2017	2018	2019
<b><u>Programme Expenditures</u></b>							
Fergusson Place	55	\$ 641	\$ 676	\$ 684	\$ 693	\$ 701	\$ 710
182 George Street (Arthur)	10	\$ 4	\$ 103	\$ 105	\$ 107	\$ 109	\$ 111
Reserve Transfer		\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Total Programme Expenditures		\$ 1,145	\$ 1,279	\$ 1,289	\$ 1,300	\$ 1,310	\$ 1,321
yr/yr % change		-4.1%	11.7%	0.8%	0.9%	0.8%	0.9%
<b><u>Programme Funding</u></b>							
Affordable Housing Rent		\$ 404	\$ 572	\$ 583	\$ 595	\$ 606	\$ 618
Provincial Subsidy		\$ 206	\$ 207	\$ 206	\$ 205	\$ 203	\$ 203
Reserve Transfers		\$ 34	\$ -	\$ -	\$ -	\$ -	\$ -
Total Programme Revenue		\$ 645	\$ 779	\$ 789	\$ 800	\$ 810	\$ 821
yr/yr % change		-7.0%	20.7%	1.3%	1.4%	1.2%	1.5%
<b><u>Municipal Property Taxes</u></b>							
		\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
yr/yr % change		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

**COUNTY OF WELLINGTON**  
**2015-2019 BUDGET FORECAST**  
**Affordable Housing**  
**(all figures in \$000s)**

	2014	2015	2016	2017	2018	2019
<b><u>Fergusson Place - Phase 1</u></b>						
<b><u>Revenue</u></b>						
1BR - 41 units	290	337	343	350	357	364
2BR - 12 units	100	116	118	121	123	126
3BR - 2 units	18	21	21	22	22	23
Laundry	9	9	9	9	9	9
Provincial Funding	206	207	206	205	203	203
Transfer from reserve	31	0	0	0	0	0
Less: Vacancy loss	(12)	(14)	(14)	(14)	(14)	(15)
	641	676	684	693	701	710
<b><u>Expenditure</u></b>						
Salaries and Benefits	4	4	4	4	4	4
Supplies, material and equipment	14	25	26	27	28	28
Purchased Services	292	292	300	309	319	328
Insurance	10	11	12	12	13	15
Legal	3	3	3	3	3	3
Minor capital	27	27	27	28	29	30
Debt Servicing costs	302	302	302	301	299	299
Total Annual Expenditure	651	663	674	685	695	707
Transfer to Reserve	(9)	13	10	8	6	3
Annual Surplus/(Deficit)	0	0	0	0	0	0

**COUNTY OF WELLINGTON**  
**2015-2019 BUDGET FORECAST**  
**Affordable Housing**  
**(all figures in \$000s)**

	2014	2015	2016	2017	2018	2019
<b><u>182 George Street</u></b>						
<u>Revenue</u>						
1BR - 9 units		86	88	90	92	94
2BR - 1 units		11	11	11	11	12
Commercial rent		8	9	9	9	9
Less: Vacancy loss		(3)	(3)	(3)	(3)	(3)
	0	103	105	107	109	111
<u>Expenditure</u>						
Salaries and Benefits		0	0	0	0	0
Supplies, material and equipment		7	7	7	8	8
Purchased Services		76	78	80	83	85
Insurance		3	3	3	4	4
Total Annual Expenditure		86	88	91	94	97
Transfer to Reserve		17	16	16	15	14
Annual Surplus/(Deficit)		0	0	0	0	0

**COUNTY OF WELLINGTON**  
**2015-2019 BUDGET FORECAST**  
**Affordable Housing**  
**(all figures in \$000s)**

	2014	2015	2016	2017	2018	2019
<b><u>182 George Street Arthur - Matrix (Wellington North)</u></b>						
Property Tax Grant	4					
Transfer from reserve	4					
Net Cost	0	0	0	0	0	0
<b><u>County Transfer to Housing Development Reserve</u></b>						
Transfer to Housing Development Reserve	500	500	500	500	500	500



# COUNTY OF WELLINGTON 2015-2019 CAPITAL BUDGET

Programme/Service: **Wellington/Guelph Housing Services**  
 Department: **Social Services**  
 Governance: **Social Services Committee**

Project Description	Gross Project Cost (Uninflated \$000's)					Total Project Cost	Sources of Financing				
	2015	2016	2017	2018	2019		Subsidy & Recoveries	Current Revenues	Reserves	Development Charges	Debentures
<b>Wellington/Guelph Housing Services</b>											
1 Housing Services Capital Improvements (see attached)	\$ 1,343	\$ 1,360	\$ 1,922	\$ 1,624	\$2,254	\$ 8,503	\$ 6,403		\$ 2,100		
2 Speedvale Building Addition and Elevator	\$ 1,300	\$ 700				\$ 2,000	\$ 1,506		\$ 494		
3 Mount Forest Property Acquisition	\$ 1,300					\$ 1,300			\$ 1,300		
<b>Affordable Housing</b>											
4 165 Gordon Generator, dehumidification	\$ 320					\$ 320			\$ 320		
5 182 George Street Capital Improvements	\$ 50					\$ 50			\$ 50		
<b>TOTAL</b>	<b>\$ 4,313</b>	<b>\$ 2,060</b>	<b>\$ 1,922</b>	<b>\$ 1,624</b>	<b>\$ 2,254</b>	<b>\$ 12,173</b>	<b>\$ 7,909</b>	<b>\$ -</b>	<b>\$ 4,264</b>	<b>\$ -</b>	<b>\$ -</b>

SOURCES OF FUNDING BY YEAR	2015	2016	2017	2018	2019	TOTAL
Recoveries	\$ 1,990	\$ 1,551	\$ 1,447	\$ 1,223	\$ 1,697	\$ 7,908
Subsidy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves	\$ 2,323	\$ 509	\$ 475	\$ 401	\$ 557	\$ 4,265
Development Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Growth Related Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debentures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ 4,313</b>	<b>\$ 2,060</b>	<b>\$ 1,922</b>	<b>\$ 1,624</b>	<b>\$ 2,254</b>	<b>\$ 12,173</b>



**WELLINGTON-GUELPH HOUSING SERVICES**
**2015-2019 MAJOR CAPITAL PROJECTS (\$000's)**

<b>LOCATION</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
<b>GUELPH OH-1 A18C, MOHAWK/DELAWARE</b>					
Siding Replacement			100		
Window Replacement			207		
<b>LOCATION TOTAL</b>	<b>0</b>	<b>0</b>	<b>307</b>	<b>0</b>	<b>0</b>
<b>GUELPH OH-2 A27C, 263 SPEEDVALE</b>					
Bathroom Upgrades					120
Elevator Installation/Accessible Unit Reno	650	350			
Roof Replacement Design/Construction			25	200	
Window Replacement					10
Fire System Upgrade	20				
<b>LOCATION TOTAL</b>	<b>670</b>	<b>350</b>	<b>25</b>	<b>200</b>	<b>130</b>
<b>GUELPH OH-3 A19C, ALGONQUIN/FERNDALE</b>					
Parking lot Resurfacing & Reatining wall					100
Fencing Replacement					160
Siding Replacement				200	
Window Replacement					15
<b>LOCATION TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200</b>	<b>275</b>
<b>GUELPH OH-4 A29C, 261 SPEEDVALE</b>					
Bathroom Upgrades					120
Elevator Installation/Accessible Unit Reno	650	350			
Window Replacement					10
Fire System Upgrade	20				
<b>LOCATION TOTAL</b>	<b>670</b>	<b>350</b>	<b>0</b>	<b>0</b>	<b>130</b>
<b>GUELPH OH-5 A20C, APPLEWOOD/SUNESSET</b>					
Siding Replacement					200
Window Replacement				20	250
<b>LOCATION TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20</b>	<b>450</b>
<b>GUELPH OH-7 A22C, 576 WOOLWICH</b>					
Kitchen Cupboard Replacement		300			
Elevator Retrofit		5	100		
Window Replacement				15	85
Fire System Upgrade	40				
<b>LOCATION TOTAL</b>	<b>40</b>	<b>305</b>	<b>100</b>	<b>15</b>	<b>85</b>
<b>GUELPH OH-8 A15C, 232 DELHI/33 MARLBOROUGH</b>					
Kitchen Cupboard Replacement			330		
MUA Replacement		130			
Window Replacement				250	
Balcony Repairs/Waterproofing/Railings					250
Fire System Upgrade	80				
<b>LOCATION TOTAL</b>	<b>80</b>	<b>130</b>	<b>330</b>	<b>250</b>	<b>250</b>
<b>GUELPH OH-9 AO7C, WILLOW/DAWSON</b>					
Siding Replacement					25
<b>LOCATION TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>GUELPH OH-12 A17C, 229 DUBLIN</b>					
Kitchen Cupboard Replacement				222	
Work-Energy Audit/Conv. to Gas				30	400
Roof Replacement	285				
MUA Replacement	50				
Fire System Upgrade	40				
<b>LOCATION TOTAL</b>	<b>375</b>	<b>0</b>	<b>0</b>	<b>252</b>	<b>400</b>

**GUELPH OH-13 A03C, 387 WATERLOO**

Kitchen Cupboard Replacement		20	250		
MUA Replacement					75
Mansard Siding Replacement		220			
Window Replacement					22
Fire System Upgrade	40				
<b>LOCATION TOTAL</b>	<b>40</b>	<b>240</b>	<b>250</b>	<b>0</b>	<b>97</b>

**GUELPH OH-14 A12C, HADATI/MOUNTFORD**

Kitchen Cupboard Replacement				70	
Siding Replacement			90		
Window Replacement			200		
<b>LOCATION TOTAL</b>	<b>0</b>	<b>0</b>	<b>290</b>	<b>70</b>	<b>0</b>

**GUELPH OH-15 A04C, 130 GRANGE**

Kitchen Cupboard Replacement			225		
Elevator Retrofit				120	
Fire System Upgrade	40				
<b>LOCATION TOTAL</b>	<b>40</b>	<b>0</b>	<b>225</b>	<b>120</b>	<b>0</b>

**GUELPH OH-16 A06C, 411 WATERLOO**

Kitchen Cupboard Replacement					150
MUA Replacement					75
Mansard Siding Replacement		120			
Fire System Upgrade	40				
<b>LOCATION TOTAL</b>	<b>40</b>	<b>120</b>	<b>0</b>	<b>0</b>	<b>225</b>

**GUELPH OH-17 A31C, 32 HADATI**

Site Improvements		10	100		
Parking Lot Resurfacing			80		
Shingle Replacement	20	225			
MUA Replacement		90			
Fire System Upgrade	40				
<b>LOCATION TOTAL</b>	<b>60</b>	<b>325</b>	<b>180</b>	<b>0</b>	<b>0</b>

<b>TOTAL GUELPH LOCATIONS</b>	<b>2,015</b>	<b>1,820</b>	<b>1,707</b>	<b>1,127</b>	<b>2,067</b>
-------------------------------	--------------	--------------	--------------	--------------	--------------

**ARTHUR OH-1 Edward St. A25C**

Concrete Walkways/patios				55	
Retaining Wall Replacement				70	
Parking Lot Resurfacing				30	
Fire System Upgrade	17				
<b>LOCATION TOTAL</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>155</b>	<b>0</b>

**ARTHUR OH-3 FREDERICK ST. A10C**

Concrete Walkways/patios				50	
Retaining Wall - New West Side				100	
Fire System Upgrade	17				
<b>LOCATION TOTAL</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>150</b>	<b>0</b>

**ELORA OH-1 A09C, 221 Mary Street**

Fire System Upgrade	17				
<b>LOCATION TOTAL</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**ERIN OH-1 A23C, 22 Church**

Septic System Replacement		65			
Fire System Upgrade	17				
<b>LOCATION TOTAL</b>	<b>17</b>	<b>65</b>	<b>0</b>	<b>0</b>	<b>0</b>

**ERIN OH-2 A05C, 14 Centre**

Fire System Upgrade	17				
<b>LOCATION TOTAL</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**FERGUS OH-1 A21C, Edinburgh Ave.**

Siding Replacement		75			
Window Replacement		100			
<b>LOCATION TOTAL</b>	<b>0</b>	<b>175</b>	<b>0</b>	<b>0</b>	<b>0</b>

**FERGUS OH-2 A26C 500 Ferrier Ct.**

Window Replacement				102	
Fire System Upgrade	17				
<b>LOCATION TOTALS</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>102</b>	<b>0</b>

**FERGUS OH-3 A08C, 450 Ferrier Ct.**

Fire System Upgrade	17				
<b>LOCATION TOTAL</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**HARRISTON OH-1 ELIZABETH ST. A28C**

Shingle Replacement	60				
Fire System Upgrade	17				
<b>LOCATION TOTAL</b>	<b>77</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**HARRISTON OH-2 56 MILL ST. A13C**

Front Entry Renovations	100				
Shingle Replacement	60				
Window Replacement			50		
Fire System Upgrade	17				
<b>LOCATION TOTAL</b>	<b>177</b>	<b>0</b>	<b>50</b>	<b>0</b>	<b>0</b>

**HARRISTON OH-3 51 JOHN ST. A30C**

Window Replacement			65		
Fire System Upgrade	17				
<b>LOCATION TOTAL</b>	<b>17</b>	<b>0</b>	<b>65</b>	<b>0</b>	<b>0</b>

**MT. FOREST OH-1 A24C, 235 Egremont St.**

Fire System Upgrade	17				
<b>LOCATION TOTAL</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**MT. FOREST OH-2 A11C, 450 Albert St.**

Shingle Replacement	100				
MUA Replacement	70				
Fire System Upgrade	17				
<b>LOCATION TOTAL</b>	<b>187</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**PALMERSTON OH-1 DERBY ST. A14C**

Fire System Upgrade	17				
<b>LOCATION TOTAL</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**PALMERSTON OH-2 A16C, 212 Whites Rd.**

Window Replacement				90	
Fire System Upgrade	17				
<b>LOCATION TOTAL</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>90</b>	<b>0</b>

**PALMERSTON FP1/63 A02E**

Shingle Replacement			100		
Siding Replacement					100
Window Replacement					87
<b>LOCATION TOTAL</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>187</b>

TOTAL COUNTY LOCATIONS	628	240	215	497	187
TOTAL CITY LOCATIONS	2,015	1,820	1,707	1,127	2,067
TOTAL ALL LOCATIONS	2,643	2,060	1,922	1,624	2,254

Minor Capital Total	607	990	878	1276	746
---------------------	-----	-----	-----	------	-----

<b>TOTAL ALL LOCATIONS</b>	<b>3,250</b>	<b>3,050</b>	<b>2,800</b>	<b>2,900</b>	<b>3,000</b>
----------------------------	--------------	--------------	--------------	--------------	--------------

**COUNTY OF WELLINGTON**  
**2015 Budget – Social Services**  
**Explanation of Significant Budget items**

**Social Housing**

- Staffing levels include the addition of a New Housing Special Projects Manager for the full year. The position will look after the administration of the new Investment in Affordable Housing funding (IAH) as well as assist with some of the housing providers that are 'projects-in-difficulty.' Administration funding of \$52,100 will be utilized from the IAH programme with the remaining estimated cost of \$65,500 (\$53,700 City and \$11,800 County) being funded municipally.
- Payments to non-profit and co-op housing providers reflect the new index figures released by the province in the fall as well as funding to assist with increasing the number of accessible units available to tenants. This budget line represents a 0.5% increase over 2014.
- Adjustments have not been made to the non-profit funding for the four housing providers that will reach the end of their operating agreements in the next five years.
- Significant pressures have been experienced in the last few years relating to the costs of repairing County owned social housing units after tenants have moved out. Depending on the state the unit is left in the costs to return the unit to a rentable condition can be significant. To allow for the increased costs \$50,000 has been added to the budget in each of 2015 and 2016.
- The budget for grounds maintenance at the County owned buildings has been increased by \$50,000 in each of 2015 and 2016.
- The funding allocation resulting from the extension of the Investment in Affordable Housing for Ontario (IAH) programme for the next six years has recently been released by the province and is discussed in more detail in another report on this agenda. The future funding is not included in the five-year plan as it has not yet been determined how the funds will be utilized to best serve the community.
- The budget estimates a City tax levy requirement for housing in the amount of \$17.1 million. This is an increase of 4.7% over the 2014 requirement of \$16.3 million. The County tax levy requirement is \$4.3 million. This is a decrease of 11% over the 2014 requirement of \$4.7 million (as a result of the County's decision to fund its capital requirements from reserves).

**Capital Budget**

- Capital spending (major and minor) on County owned units in 2015 is budgeted at \$3.25 million. This level of spending was planned for in last year's five- year plan to accommodate significant work at the Speedvale properties to connect the two buildings with the addition of accessible units as well as an elevator. The most recent design work has indicated that an additional \$700,000 will be required in 2016 in order to complete this project. As a result the 2016 budget includes a 50% incremental cost for the project with the other 50% being accommodated within the existing budget. The incremental cost of \$350,000 will be cost shared with the City (City \$263,600 and County \$86,400). The County portion of this incremental cost in 2016 will be funded by the Accessibility Reserve. Planned expenditure details are outlined in the attached schedule.
- The capital budget includes \$1.3 million for the acquisition of property in Mount Forest. This acquisition will be funded through the Social Services Reserve.

**COUNTY OF WELLINGTON**  
**2015 Budget – Social Services**  
**Explanation of Significant Budget items**

**Affordable Housing**

- There are no significant budget impacts identified for Fergusson place and it is estimated that a year-end a small surplus of approximately \$13,000 will be available to transfer to the Housing Development Reserve.
- The affordable housing budget includes the addition of the property recently purchased at 182 George Street in Arthur. It is anticipated that this property will produce an operating surplus of approximately \$17,000 to be transferred to the Housing Development Reserve.

**Capital budget**

- The capital plan includes \$320,000 to install an emergency generator at Fergusson Place. This will allow proper backup functions and assist with dehumidification.
- Various projects, including work on creating a separate electrical room and the addition of security cameras, are planned for 182 George Street in Arthur and a total budget of \$50,000 has been allocated to making these improvements to this building.



# COUNTY OF WELLINGTON

## 2015 BUDGET

### PROGRAMME OVERVIEW

<b>Programme:</b>	<b>Ontario Works</b>
<b>Department:</b>	<b>Social Services</b>
<b>Governance:</b>	<b>Social Services Committee</b>

#### Programme Description

- Ontario Works provides temporary financial assistance to residents in need while they are actively assisted in becoming employed and achieving self reliance. Income assistance includes allowances for basic needs, shelter as well as other benefits prescribed in the regulations to those applicants who meet mandatory eligibility requirements. Employment supports include the development of participation plans, counseling, life skills programmes, training and placements.
- The Cost Recovery Division is primarily responsible for programme accountability. These services include eligibility review, assisting in the pursuit of family support, overpayment recovery and client appeal processes.
- Employment Resource Centre: offers a wide range of employment services including access to computers, local job postings, photocopying, public telephones and material on employment related topics.
- Employment and Life Skills Workshops are delivered to all members of the public on numerous employment and life skills topics facilitated by professional staff.
- Immigrant Settlement Services: assists newcomers in our community in gaining access to the economic, social, health, cultural, educational, and recreational services that they require.
- Grant funding to local agencies or collaborative groups to address important social issues such as domestic violence, drug use, elder abuse and poverty.
- As Consolidated Municipal Service Manager, the County delivers these services in a specific geographic area which includes both the County of Wellington and the City of Guelph. The net municipal cost is apportioned to the County and City based on the residence of the recipient.

#### 2015 Budget Highlights

- Budget estimates for 2015 reflect a 3% adjustment for projected caseload increase, as well as a 1% adjustment for rate increase
- The provincial upload of OW benefit costs continues in 2015
- The addition of a full time Employment Facilitator beginning in April 2015 has been included in the budget

<b>Staff Complement (Full time equivalents)</b>	<b>2014</b>	<b>2015</b>
Ontario Works	67.8	68.6
<b>Total</b>	<b>67.8</b>	<b>68.6</b>
Current Employee Count: 71		

## COUNTY OF WELLINGTON

### 2015-2019 Budget Forecast

#### ONTARIO WORKS

(all figures in \$000's)

	2014	2015	2016	2017	2018	2019
<b><u>Programme Expenditure</u></b>						
Income Support (caseload approx. 2,000/mth)	\$ 15,944	\$ 16,460	\$ 17,069	\$ 17,715	\$ 18,388	\$ 19,088
Ontario Works Administration & Support	\$ 7,499	\$ 7,805	\$ 8,159	\$ 8,507	\$ 8,749	\$ 8,994
Employment Contracts	\$ 462	\$ 461	\$ 215	\$ 136	\$ 139	\$ 143
Funding for Agencies	\$ 441	\$ 504	\$ 506	\$ 485	\$ 488	\$ 491
<b>Total Programme Expenditure</b>	<b>\$ 24,346</b>	<b>\$ 25,231</b>	<b>\$ 25,948</b>	<b>\$ 26,843</b>	<b>\$ 27,764</b>	<b>\$ 28,716</b>
<b>yr/yr % change</b>	<b>8.7%</b>	<b>3.6%</b>	<b>2.8%</b>	<b>3.4%</b>	<b>3.4%</b>	<b>3.4%</b>
<b><u>Programme Funding</u></b>						
Provincial Subsidy	\$ 18,361	\$ 19,530	\$ 20,502	\$ 21,656	\$ 22,782	\$ 23,493
Federal Subsidy	\$ 332	\$ 332	\$ 83	\$ -	\$ -	\$ -
Other	\$ 67	\$ 63	\$ 53	\$ 28	\$ 28	\$ 28
<b>Total Programme Revenue</b>	<b>\$ 18,761</b>	<b>\$ 19,925</b>	<b>\$ 20,639</b>	<b>\$ 21,684</b>	<b>\$ 22,810</b>	<b>\$ 23,521</b>
<b>yr/yr % change</b>	<b>12.2%</b>	<b>6.2%</b>	<b>3.6%</b>	<b>5.1%</b>	<b>5.2%</b>	<b>3.1%</b>
<b>Municipal Property Taxes</b>	<b>\$ 5,585</b>	<b>\$ 5,306</b>	<b>\$ 5,309</b>	<b>\$ 5,159</b>	<b>\$ 4,954</b>	<b>\$ 5,195</b>
<b>City of Guelph</b>	<b>\$ 3,772</b>	<b>\$ 3,576</b>	<b>\$ 3,561</b>	<b>\$ 3,427</b>	<b>\$ 3,254</b>	<b>\$ 3,424</b>
<b>County of Wellington</b>	<b>\$ 1,813</b>	<b>\$ 1,730</b>	<b>\$ 1,749</b>	<b>\$ 1,732</b>	<b>\$ 1,701</b>	<b>\$ 1,772</b>

<b><u>Staffing Levels</u></b>	<b>2014</b>	<b>2015</b>
# of Full Time Equivalent positions	67.8	68.6

**COUNTY OF WELLINGTON**  
**2015-2019 BUDGET FORECAST**  
**Administration: Ontario Works**  
**(all figures in \$000's)**

	2014	2015	2016	2017	2018	2019
<b><u>OW Administration</u></b>						
Salaries and Wages	4,182	4,311	4,535	4,693	4,825	4,959
Benefits	1,171	1,269	1,312	1,433	1,472	1,511
Supplies, Material and Equipment	212	177	183	188	193	198
Purchased Services	362	400	411	424	437	450
Emp Placement, Support, LEAP	365	376	387	399	411	423
Building operation and utilities	120	131	135	139	143	147
Internal Charges	1,088	1,142	1,195	1,231	1,268	1,306
Total Expenditures	7,499	7,805	8,159	8,507	8,749	8,994
<b><u>Revenues</u></b>						
Provincial Subsidy - Subject to Upload	1,291	1,331	1,372	1,372	1,372	1,372
Provincial Subsidy - 50/50 Cost Sharing	2,984	3,169	3,173	3,231	3,231	3,255
Programme Admin Recoveries	10	10	3	-	-	-
Total Revenues	4,285	4,511	4,547	4,604	4,604	4,627
Net Municipal Cost	3,214	3,295	3,611	3,903	4,145	4,368
<b><u>Municipal cost sharing %</u></b>						
City	70.4%	70.9%	70.9%	71.0%	71.0%	71.0%
County	29.6%	29.1%	29.1%	29.0%	29.0%	29.0%
<b><u>Municipal cost sharing \$</u></b>						
City	2,261	2,334	2,560	2,770	2,943	3,103
County	952	960	1,051	1,133	1,202	1,265



**COUNTY OF WELLINGTON**  
**2015-2019 BUDGET FORECAST**  
**Ontario Works Income Services**  
(all figures in \$000's)

	Ministry Funding %	2014	2015	2016	2017	2018	2019
<b>City of Guelph</b>							
Income Support	various	11,204	11,687	12,158	12,648	13,158	13,688
Discretionary Benefits	100%	634	643	634	634	634	634
Discretionary Benefits	0%	167	174	181	188	196	204
Transitional Child Benefit	100%	150	180	180	180	180	180
Subtotal		12,155	12,684	13,153	13,650	14,168	14,706
Women in Crisis	various	14	14	14	14	14	14
Homeless Partnering Strategy	100%		52	52	52	52	52
Leap Emergency Financial Assistance	100%	28	28	28	28	28	28
Emergency Energy Settlement Fund	100%	23	23	23	-	-	-
Subtotal		65	117	117	94	94	94
Total		12,220	12,801	13,270	13,744	14,262	14,800
Provincial Subsidy		10,675	11,522	12,232	13,073	13,938	14,468
Other Subsidy		51	51	51	28	28	28
Net Municipal Cost		1,494	1,228	987	643	296	304
<b>County of Wellington</b>							
Income Support	various	3,508	3,485	3,625	3,771	3,923	4,081
Discretionary Benefits	100%	158	161	158	158	158	158
Discretionary Benefits	0%	73	80	83	86	89	93
Transitional Child Benefit	100%	50	50	50	50	50	50
Subtotal		3,789	3,776	3,916	4,065	4,220	4,382
Rural Women's Shelter Programme	0%	86	88	90	91	93	95
Homeless Partnering Strategy	100%		13	13	13	13	13
Transportation Programme	0%	197	197	197	197	197	197
United Way Poverty Position	0%	24	24	24	24	24	24
Drug Strategy Committee	0%	33	33	33	33	33	33
Emergency Energy Settlement Fund	100%	6	1	-	-	-	-
Seniors at Risk System Coordinator	0%	29	30	31	32	33	34
Subtotal		376	387	389	391	394	397
Total		4,165	4,163	4,305	4,456	4,614	4,779
Provincial Subsidy		3,304	3,397	3,611	3,862	4,119	4,277
Other Subsidy		6	1	0	0	0	0
Net Municipal Cost		855	765	693	594	495	501
<b>Programme Total</b>							
Expenditure		16,385	16,964	17,575	18,200	18,876	19,579
Subsidy		14,036	14,972	15,894	16,963	18,085	18,773
Net Budget		2,349	1,993	1,681	1,238	791	806

**COUNTY OF WELLINGTON**  
**2015-2019 BUDGET FORECAST**  
**Citizenship and Immigration Canada (CIC), and Addiction Services**  
**(all figures in \$000's)**

	2014	2015	2016	2017	2018	2019
<b><u>Citizenship and Immigration Canada (CIC)</u></b>						
<b><u>Expenditures</u></b>						
Salaries and Wages	204	210	54	-	-	-
Benefits	58	56	14	-	-	-
Purchased Services	8	5	-	-	-	-
Internal charges	41	41	10			
Building operation and utilities	22	22	5	-	-	-
Total expenditure	332	332	83	-	-	-
<b><u>Subsidy</u></b>						
Citizenship and Immigration Canada Funding	332	332	83	-	-	-
Net municipal cost	-	-	-	-	-	-
<b><u>Addiction Services</u></b>						
<b><u>Expenditures</u></b>						
Salaries and Wages	83	85	87	89	91	93
Benefits	27	25	25	26	27	28
Supplies, Material & Equipment	2	2	2	2	2	3
Purchased Services	3	3	3	3	3	3
Social Assistance	14	15	15	15	16	16
Total	130	129	132	136	139	143
<b><u>Subsidy</u></b>						
Addiction Services Subsidy	107	110	114	117	121	121
Net Municipal Cost	23	19	18	18	19	23
<b><u>Municipal cost sharing %</u></b>						
City	74.6%	75.5%	75.5%	75.5%	75.6%	75.6%
County	25.4%	24.5%	24.5%	24.5%	24.4%	24.4%
<b><u>Municipal cost sharing \$</u></b>						
City	17	14	14	14	14	17
County	6	5	5	5	5	5



# COUNTY OF WELLINGTON 2015-2019 CAPITAL BUDGET

Programme/Service: **Ontario Works**  
Department: **Social Services**  
Governance: **Social Services Committee**

Project Description	Gross Project Cost (Uninflated \$000's)					Total Project Cost	Sources of Financing				
	2015	2016	2017	2018	2019		Subsidy & Recoveries	Current Revenues	Reserves	Development Charges	Debentures
1 129 Wyndham, Lobby Renovations	\$ 150					\$ 150	\$ 117		\$ 33		
2 Fergus Office HVAC Rooftop					\$ 30	\$ 30	\$ -		\$ 30		
3 129 Wyndham: Elevator				\$ 25		\$ 25	\$ 20		\$ 6		
<b>TOTAL</b>	<b>\$ 150</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25</b>	<b>\$ 30</b>	<b>\$ 205</b>	<b>\$ 137</b>	<b>\$ -</b>	<b>\$ 69</b>	<b>\$ -</b>	<b>\$ -</b>

SOURCES OF FUNDING BY YEAR	2015	2016	2017	2018	2019	TOTAL
Recoveries	\$ 117	\$ -	\$ -	\$ 20	\$ -	\$ 137
Subsidy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves	\$ 33	\$ -	\$ -	\$ 6	\$ 30	\$ 69
Development Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Growth Related Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debentures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ 150</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25</b>	<b>\$ 30</b>	<b>\$ 205</b>

**COUNTY OF WELLINGTON**  
**2015 Budget – Social Services**  
**Explanation of Significant Budget items**

**Ontario Works**

- Ontario Works caseload in the County is on average 1.7% lower in 2014 than it was in 2013. In the City the 2014 average is 4.1% above 2013 actuals. The 2015 budget includes an adjustment of 3% for projected caseload increase and an additional 1% for a rate increase. These assumptions have been applied to 2014 year-end projected actuals for both the City and the County.
- In 2015 the municipal cost share for Ontario Works falls to 8.6% (from 11.4%) as a result of the continuation of the provincial upload. Projected net savings resulting from the upload total \$425,000 (\$328,000 City and \$97,000 County).
- The provincial budget announced that four employment benefits provided to clients will be consolidated into one in order to increase flexibility and streamline the process of providing the funds to clients. This consolidation will involve three benefits moving from the provincially uncapped income maintenance funding (currently being uploaded) to the shared administration and employment supports funding envelope (which is capped) effective April 1, 2015. The exact impact of this shift is unknown, but the Province has communicated that they expect it to be cost neutral for the municipality. It is anticipated that funding levels will be announced in the spring along with the 2015/16 administration subsidy announcement.
- Staffing levels in 2015 are increasing by the addition of a full time Employment Facilitator to start in April. This position will assist with the County's increased role in the Circles programme and allow for better provision of enhanced employment services to clients. The funding of this position can be accommodated within the projected administration funding allocation for 2015. After provincial funding of \$28,000 is applied the net municipal cost will be \$20,600 (\$15,400 City and \$5,200 County).
- The projected County tax levy requirement for 2015 is \$1.73 million, representing a 5% decrease from the levy requirement in 2014. The City tax levy requirement is projected to be \$3.58 million which represents a 5% decrease from the 2014 levy requirement.

**Capital budget**

- The renovation of the lobby area at 129 Wyndham is scheduled for 2015 to better utilize the existing space and to make it more client friendly. The budget is set at \$150,000 funded from reserve and cost recovery from the City of Guelph.
- The rooftop HVAC system at the Fergus Ontario Works location is scheduled to be replaced in 2019 and is budgeted at \$30,000 funded from the Social Services Reserve.



# COUNTY OF WELLINGTON

## 2015 BUDGET

### PROGRAMME OVERVIEW

<b>Programme:</b>	<b>Child Care Services</b>
<b>Department:</b>	<b>Social Services</b>
<b>Governance:</b>	<b>Social Services Committee</b>

<b>Programme Description</b>
<ul style="list-style-type: none"> <li>• Child Care Service Management: Planning and overall management of the child care services delivery system for the service delivery area. Provision of Wage Subsidy, Special Needs Resource Programmes, Community Grants, and Quality Initiatives.</li> <li>• Child Care Subsidies: Provides financial assistance to eligible families to pay for child care spaces at a licensed child care programme with which the County of Wellington has a purchase of service agreement.</li> <li>• Private Home Child Care: Through our licensed home child care programme providers are contracted throughout the County and the City to provide more flexible child care options, especially for those families preferring a home environment or working irregular hours.</li> <li>• Special Needs Intake: Intake and screening using standardized developmental assessments to ensure consistent access to specialized support services for children with special needs who meet the criteria established under the Day Nurseries Act.</li> <li>• The County of Wellington operates three licensed child care centres: Willowdale Child Care and Learning Centre (licenced capacity of 32 spaces); Mount Forest Child Care and Learning Centre (licenced capacity of 32 spaces) and Palmerston Child Care and Learning Centre (licenced capacity of 13 spaces). All centres offer inclusive child care programming with specialized support to children identified with or at risk of developmental delays.</li> </ul>

<b>2015 Budget Highlights</b>
<ul style="list-style-type: none"> <li>• Provincial child care funding allocation is assumed to remain at the 2014 level as the new allocation has not been received</li> <li>• A full year of operations is budgeted for the new Willowdale Child Care Centre</li> <li>• Staffing adjustments include an increase of 8.4 FTE to return Willowdale to a full year operation; some minor staffing adjustments at the Mt Forest and Palmerston Child Care Centres (0.9 FTE) as well as the addition of a full time Data Analysis Coordinator (0.7 FTE)</li> </ul>

<b>Staff Complement (Full time equivalents)</b>	<b>2014</b>	<b>2015</b>
Child Care Services	18.9	19.6
Child Care Centres	22.2	31.5
<b>Total</b>	<b>41.1</b>	<b>51.1</b>
Current employee count: 68		

# COUNTY OF WELLINGTON

## 2015-2019 Budget Forecast

### CHILD CARE SERVICES

(all figures in \$000's)

	# of spaces	2014	2015	2016	2017	2018	2019
<b>Programme Expenditure</b>							
Subsidized Child Care Spaces	750	\$ 4,444	\$ 4,441	\$ 4,520	\$ 4,601	\$ 4,684	\$ 4,768
Subsidized Child Care Operations		\$ 3,063	\$ 3,063	\$ 3,063	\$ 3,063	\$ 3,063	\$ 3,063
Support for Children with Special Needs	862	\$ 2,784	\$ 2,526	\$ 2,570	\$ 2,614	\$ 2,660	\$ 2,660
Child Care Administration and Planning		\$ 1,846	\$ 2,116	\$ 2,228	\$ 2,314	\$ 2,401	\$ 2,490
Child Care Capital and Retrofit Funding		\$ 223	\$ 223	\$ 223	\$ 223	\$ 223	\$ 223
Directly Operated Child Care Programmes	77	\$ 2,279	\$ 3,035	\$ 3,096	\$ 3,157	\$ 3,221	\$ 3,286
Funding for Agencies		\$ 177	\$ 77	\$ 77	\$ 77	\$ 77	\$ 77
Total Programme Expenditure		\$ 14,816	\$ 15,482	\$ 15,778	\$ 16,050	\$ 16,329	\$ 16,568
yr/yr % change		7.7%	4.5%	1.9%	1.7%	1.7%	1.5%
<b>Programme Funding</b>							
Provincial Subsidy		\$ 11,080	\$ 11,118	\$ 11,117	\$ 11,117	\$ 11,117	\$ 11,319
Recoveries		\$ 313	\$ 355	\$ 355	\$ 355	\$ 355	\$ 355
County Operated Child Care Centre Fees		\$ 241	\$ 254	\$ 254	\$ 254	\$ 254	\$ 254
Reserve Transfers		\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -
Total Programme Revenue		\$ 11,734	\$ 11,727	\$ 11,726	\$ 11,726	\$ 11,726	\$ 11,928
yr/yr % change		12.7%	-0.1%	0.0%	0.0%	0.0%	1.7%
Municipal Property Taxes		\$ 3,081	\$ 3,755	\$ 4,052	\$ 4,324	\$ 4,603	\$ 4,640
City of Guelph		\$ 2,223	\$ 2,774	\$ 3,004	\$ 3,215	\$ 3,433	\$ 3,456
County of Wellington		\$ 858	\$ 982	\$ 1,048	\$ 1,108	\$ 1,170	\$ 1,184

<b>Staffing Levels</b>	<b>2014</b>	<b>2015</b>
# of Full Time Equivalent positions	41.1	51.1

**COUNTY OF WELLINGTON**  
**2015-2019 BUDGET FORECAST**  
**Subsidized Child Care Spaces**  
(all figures in \$000's)

	2014	2015	2016	2017	2018	2019
<b>City of Guelph</b>						
Fee Subsidy - Regular	3,186	3,185	3,248	3,313	3,379	3,447
Fee Subsidy - Extended Day	40	40	40	40	40	40
Fee Subsidy - Recreation	129	129	129	129	129	129
OW Formal Child Care	221	221	221	221	221	221
Total	3,577	3,575	3,639	3,704	3,770	3,838
Provincial Subsidy	2,504	2,056	2,016	1,977	1,936	2,056
Net Municipal Cost	1,073	1,519	1,623	1,727	1,834	1,782
<b>County of Wellington</b>						
Fee Subsidy - Regular	774	774	789	805	821	837
Fee Subsidy - Extended Day	10	10	10	10	10	10
Fee Subsidy - Recreation	32	32	32	32	32	32
OW Formal Child Care	50	50	50	50	50	50
Total	867	866	882	897	913	930
Provincial Subsidy	626	514	504	494	484	514
Net Municipal Cost	241	352	378	403	429	416
<b>Programme Total</b>						
Expenditures	4,444	4,441	4,520	4,601	4,684	4,768
Subsidy	3,130	2,570	2,520	2,471	2,420	2,570
Net Municipal Cost	1,314	1,871	2,000	2,130	2,264	2,198

**COUNTY OF WELLINGTON**  
**2015-2019 BUDGET FORECAST**  
**Subsidized Child Care Operating Funds**  
(all figures in \$000's)

	Ministry Funding %	2014	2015	2016	2017	2018	2019
<b>City of Guelph</b>							
General Operating Funding	100%	1,025.4	1,064	1,064	1,064	1,064	1,064
General Operating Funding - cost shared	80%	1,340.4	1,391	1,391	1,391	1,391	1,391
Pay Equity	100%	84	84	84	84	84	84
Total		2,450	2,539	2,539	2,539	2,539	2,539
Provincial Subsidy		2,182	2,260	2,260	2,260	2,260	2,260
Net Municipal Cost		268	278	278	278	278	278
<b>County of Wellington</b>							
General Operating Funding	100%	256.3	218	218	218	218	218
General Operating Funding - Cost shared	80%	335.1	285	285	285	285	285
Pay Equity	100%	21	21	21	21	21	21
Total		613	524	524	524	524	524
Provincial Subsidy		546	467	467	467	467	467
Net Municipal Cost		67	57	57	57	57	57
<b>Programme Total</b>							
Expenditures		3,063	3,063	3,063	3,063	3,063	3,063
Subsidy		2,728	2,728	2,728	2,728	2,728	2,728
Net Municipal Cost		335	335	335	335	335	335



**COUNTY OF WELLINGTON**
**2015-2019 BUDGET FORECAST**
**Support for Children with Special Needs**

(all figures in \$000's)

	2014	2015	2016	2017	2018	2019
<b>City of Guelph</b>						
Special Needs	1,963	1,758	1,793	1,828	1,865	1,865
Special Needs Programme Delivery	26	25	25	25	25	25
Capacity Building	238	238	238	238	238	238
Total	2,227	2,021	2,056	2,091	2,128	2,128
Provincial Funding	1,982	1,982	1,982	1,982	1,982	1,982
Net Municipal Cost	245	39	74	109	146	146
<b>County of Wellington</b>						
Special Needs	491	439	448	457	466	466
Special Needs Programme Delivery	7	6	6	6	6	6
Capacity Building	60	60	60	60	60	60
	557	505	514	523	532	532
Provincial Funding	496	496	496	496	496	496
Net Municipal Cost	61	10	19	27	37	37
<b>Programme Total</b>						
Expenditures	2,784	2,526	2,570	2,614	2,660	2,660
Subsidy	2,478	2,478	2,478	2,478	2,478	2,478
Net Municipal Cost	307	49	93	137	183	183

**COUNTY OF WELLINGTON**
**2015-2019 BUDGET FORECAST**
**Child Care Administration, Planning and Limited Flexibility Programmes**

(all figures in \$000's)

	2014 Budget	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget
<b><u>ADMINISTRATION</u></b>						
<b><u>Expenditure</u></b>						
Salaries and Wages	955	1,028	1,092	1,139	1,187	1,236
Benefits	281	302	326	340	354	369
Supplies, Material and Equipment	62	63	65	67	69	71
Purchased Services	67	169	174	180	185	191
Building Operations and utilities	56	52	54	55	57	59
Internal charges	424	502	517	532	548	565
Total expenditure	1,846	2,116	2,228	2,314	2,401	2,490
<b><u>Revenue</u></b>						
Provincial Cost Shared funding	225	225	225	225	225	225
MCYS Planning Funding	37	74	74	74	74	74
Provincial 100% Funding	880	880	880	880	880	880
Total Provincial Funding	1,142	1,179	1,179	1,179	1,179	1,179
Net Municipal Cost	704	938	1,049	1,135	1,222	1,312
<b><u>Municipal Cost Sharing %</u></b>						
City	77%	77%	77%	77%	77%	77%
County	23%	23%	23%	23%	23%	23%
<b><u>Municipal Cost Sharing \$</u></b>						
City	542	722	808	874	941	1,010
County	162	216	241	261	281	302
<b><u>LIMITED FLEXIBILITY PROGRAMMES</u></b>						
<b><u>Expenditures</u></b>						
Small Water Works	10	10	10	10	10	10
Transformation	94	94	94	94	94	94
Capital Retrofits	120	120	120	120	120	120
Total	223	223	223	223	223	223
Provincial Subsidy	223	223	223	223	223	223
Net Municipal Cost	-	-	-	-	-	-

**COUNTY OF WELLINGTON**  
**2015-2019 BUDGET FORECAST**  
**Directly Operated Child Care Programmes**  
**(all figures in \$000's)**

	2014	2015	2016	2017	2018	2019
<b>Willowdale Child Care and Learning Centre (32 child care spaces)</b>						
Salaries and Wages	245	708	722	736	751	766
Benefits	59	181	184	188	192	195
Supplies, Material and Equipment	21	67	69	71	73	75
Purchased Services	11	101	104	107	110	113
Insurance and Financial		1	1	1	1	1
Internal charges-facility costs	25		-	-	-	-
Total expenditure	361	1,057	1,080	1,103	1,127	1,151
less:						
Programme Fees	(27)	(70)	(70)	(70)	(70)	(70)
Int. Recovery - OW Child Care	(9)	(27)	(27)	(27)	(27)	(27)
Int. Recovery - Wage Subsidy	(10)	(40)	(40)	(40)	(40)	(40)
Provincial Subsidy	(252)	(736)	(754)	(773)	(792)	(811)
Total Revenue	(298)	(873)	(892)	(910)	(929)	(949)
Net Municipal Cost (City)	63	184	189	193	198	203
<b>Mount Forest Child Care and Learning Centre (32 child care spaces)</b>						
Salaries and Wages	724	757	772	787	803	819
Benefits	168	188	192	196	200	204
Supplies Material and Equipment	61	62	64	66	68	70
Purchased Services	32	32	33	34	35	36
Internal charges-facility costs	75	75	75	75	75	75
Total expenditure	1,058	1,115	1,137	1,159	1,182	1,205
less:						
Programme Fees	(165)	(145)	(145)	(145)	(145)	(145)
Int. Recovery - OW Child Care	(6)	(6)	(6)	(6)	(6)	(6)
Int. Recovery - Wage Subsidy	(40)	(40)	(40)	(40)	(40)	(40)
Provincial Subsidy	(678)	(739)	(756)	(774)	(792)	(811)
Total Revenue	(889)	(931)	(948)	(965)	(984)	(1,002)
Net Municipal Cost (County)	169	185	189	193	198	203

**COUNTY OF WELLINGTON**  
**2015-2019 BUDGET FORECAST**  
**Directly Operated Child Care Programmes**  
(all figures in \$000's)

	2014	2015	2016	2017	2018	2019
<b>Palmerston Child Care and Learning Centre (13 child care spaces)</b>						
Salaries and Wages	298	311	317	323	329	336
Benefits	72	76	77	79	80	82
Supplies Material and Equipment	19	24	24	24	24	24
Purchased Services	10	28	28	28	28	28
Insurance and Financial		1	1	1	1	1
Internal charges-facility costs	29		-	-	-	-
Total expenditure	427	438	446	454	461	470
less:						
Programme Fees	(49)	(39)	(39)	(39)	(39)	(39)
Int. Recovery - OW Child Care	(6)	(6)	(6)	(6)	(6)	(6)
Int. Recovery - Wage Subsidy	(18)	(14)	(14)	(14)	(14)	(14)
Provincial Subsidy	(283)	(304)	(310)	(316)	(322)	(329)
Total Revenue	(357)	(362)	(369)	(375)	(381)	(388)
Net Municipal Cost (County)	71	76	78	79	81	82
<b>Private Home Child Care</b>						
Salaries and Wages	293	294	300	306	312	318
Benefits	88	87	89	91	92	94
Supplies Material and Equipment	5	5	5	5	6	6
Purchased Services	17	18	18	19	19	20
Building Operations and utilities	30	20	21	21	22	23
	433	424	433	442	451	460
<b>Revenue</b>						
Int. Recovery - Wage Subsidy	(223)	(221)	(221)	(221)	(221)	(221)
Subsidy	(167)	(162)	(169)	(177)	(184)	(191)
Total revenue	(391)	(383)	(390)	(398)	(405)	(412)
Net Municipal Cost	42	40	42	44	46	48
<b>Municipal Cost Sharing %</b>						
City	77%	77%	77%	77%	77%	77%
County	23%	23%	23%	23%	23%	23%
<b>Municipal Cost Sharing \$</b>						
City	32	31	33	34	35	37
County	10	9	10	10	11	11

**COUNTY OF WELLINGTON**  
**2015-2019 BUDGET FORECAST**

**Funding for Agencies**

(all figures in \$000's)

	2014	2015	2016	2017	2018	2019
<b>City of Guelph</b>						
Public Health - Data Coordinator	77	-	-	-	-	-
Total Grants to Agencies	77	-	-	-	-	-
Transfer From Reserve - Best Start	77	-	-	-	-	-
Total Municipal Cost - City	-	-	-	-	-	-
<b>County of Wellington</b>						
Growing Great Kids Network	3	3	3	3	3	3
Public Health - Data Coordinator	23	-	-	-	-	-
Children's Foundation - Recreation Funding	7	7	7	7	7	7
Community Resource Centre - Early Years in East Wellington	26	26	26	26	26	26
Guelph Community Health Centre - Early Learning Programmes	8	8	8	8	8	8
Wellington-Dufferin-Guelph Public Health - Dental Program	4	4	4	4	4	4
Guelph Wellington Women in Crisis	5	5	5	5	5	5
Community Resource Centre of North and Centre Wellington	25	25	25	25	25	25
Total Grants to Agencies	100	77	77	77	77	77
Transfer from Reserves - Best Start	23	-	-	-	-	-
Total Municipal Cost - County	77	77	77	77	77	77



# COUNTY OF WELLINGTON 2015-2019 CAPITAL BUDGET

Programme/Service: **Child Care**  
Department: **Social Services**  
Governance: **Social Services Committee**

Project Description	Gross Project Cost (Uninflated \$000's)					Total Project Cost	Sources of Financing				
	2015	2016	2017	2018	2019		Subsidy & Recoveries	Current Revenues	Reserves	Development Charges	Debentures
1 15 Douglas: Roofing				\$ 25		\$ 25	\$ 19		\$ 6		
2 21 Douglas St. : Roofing Systems			\$ 50			\$ 50	\$ 39		\$ 12		
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50</b>	<b>\$ 25</b>	<b>\$ -</b>	<b>\$ 75</b>	<b>\$ 58</b>	<b>\$ -</b>	<b>\$ 17</b>	<b>\$ -</b>	<b>\$ -</b>

SOURCES OF FUNDING BY YEAR	2015	2016	2017	2018	2019	TOTAL
Recoveries	\$ -	\$ -	\$ 39	\$ 19	\$ -	\$ 58
Subsidy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves	\$ -	\$ -	\$ 12	\$ 6	\$ -	\$ 17
Development Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Growth Related Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debentures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50</b>	<b>\$ 25</b>	<b>\$ -</b>	<b>\$ 75</b>

**COUNTY OF WELLINGTON**  
**2015 Budget – Social Services**  
**Explanation of Significant Budget items**

**Child Care Services**

- The budget has been prepared to include a full year of operations for the new Willowdale Child Care Centre. This has resulted in a large increase in FTE (8.4) in line with what was projected in last year's five year plan.
- The salary and benefits line includes the addition of a full time Data Analysis Coordinator (DAC). The provincial contract for this position is currently held by Guelph Community Health Centre with a small amount of provincial funding being received. This position exists to support the implementation and interpretation of the Early Development Instrument Data to support the community planning process of the Wellington service delivery area. Due to the nature of the position, it is planned for this DAC to move in-house to the County in April 2015. Provincial funding of \$36,800 is expected to assist with offsetting this cost. The net municipal cost of this position is projected to be \$29,400 (\$19,500 City and \$5,900 County) in 2015.
- During the year staffing adjustments at Mount Forest and Palmerston that reduce the number of Teacher hours and increase the number of Teacher's Assistant hours have resulted in an overall increase of 0.9 FTE. There is minimal cost impact as due to pay levels of the positions.
- Funding of \$100,000 provided to Public Health for the Community Services Data Coordinator position is currently being transferred through the Best Start Reserve. Starting in 2015 this funding will be provided through the annual child care planning allocation rather than the reserve.
- The provincial funding level for 2015 has not yet been released by the Ministry of Education. This budget assumes the same funding levels that were received by the County in 2014.
- The projected tax levy requirement in 2015 for the City is \$2.8 million which is 25% higher than the 2014 levy requirements. For the County, the 2015 projected tax levy requirement is \$982,000 which is 14% higher than the 2014 levy requirement. These projections are very much in line with the 2015 projections that were a part of the 2014 budget process.

**Capital budget**

- Facility improvements at the child care administration offices are included in the child care capital plan:
  - 2017 – Roofing system at 21 Douglas Street
  - 2018 – Roof work at 15 Douglas Street.
  - Both projects will be cost shared with the City of Guelph.

**User Fees**

User fees for 2015 were approved by Council in October 2014, and can be adjusted at any time through an amendment to the by-law.



# COUNTY OF WELLINGTON

## 2015 BUDGET

### PROGRAMME OVERVIEW

<b>Programme:</b>	<b>Wellington Terrace</b>
<b>Department:</b>	<b>Homes for the Aged</b>
<b>Governance:</b>	<b>Information, Heritage and Senior's Committee</b>

#### Programme Description

Wellington Terrace is a 176 bed long term care home located between Fergus and Elora, and is operated under the standards of care defined by the provincial Ministry of Health and Long Term Care.

Our Mission Statement reads "Wellington Terrace is a long term care community creating the best quality of life through love, care and dignity."

By agreement, Wellington Terrace also acts as the Home for the Aged for the City of Guelph and the City is responsible for funding 20% of net costs. This agreement is ending as of January 31, 2015 as the City has designated the Elliot as its municipal Home for the Aged.

#### 2015 Budget Highlights

- The end of the cost sharing agreement with the City of Guelph in January 2015 results in a significant loss of municipal revenues of \$1.2 million. The municipal recovery has been reduced to one month's amount for January (\$112,000). The City used to pick up 20% of net municipal costs as an approximation of the number of City residents taking up home in the facility.
- The transfer to reserve amount for provision for capital replacement has been reduced to \$250,000 to reflect the City's ending of their agreement with the Terrace
- Reallocation of PT Personal Support Worker hours to create eight full-time positions using equivalent part-time hours, with resulting increases to the backfill of the full-time positions.
- Capital projects include replacing nursing equipment - \$265,000 over the five years, and the purchase of resident lifts - \$60,000 per year over the five years.
- 2015 projects include the replacement of staff and resident chairs, and a boiler replacement to ensure sufficient heat in the building.

<b>Staff Complement (Full time equivalents)</b>	<b>2014</b>	<b>2015</b>
Wellington Terrace Administration	4.6	4.6
Housekeeping	17.0	17.0
Laundry	3.0	3.0
Maintenance	3.2	3.5
Life Enrichment	10.7	10.7
Volunteer Coordinator	1.0	1.0
Nursing Administration	4.8	4.8
Nursing Direct Care	115.4	116.6
Nutrition	30.2	30.6
<b>Total</b>	<b>190.2</b>	<b>191.8</b>
Current employee count: 282		

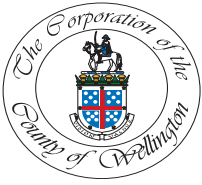




## County of Wellington

### Homes for the Aged 2015 Operating Budget Estimate

	2014 Prelim Actuals	2014 Budget	2015 Budget	\$chg Budget	% chg Budget
<b>Revenue</b>					
Grants and Subsidies	\$8,140,811	\$7,898,200	\$8,081,200	\$183,000	2.3 %
Municipal Recoveries	\$1,272,779	\$1,309,000	\$112,000	\$(1,197,000)	(91.4)%
User Fees & Charges	\$4,139,922	\$4,182,500	\$4,256,000	\$73,500	1.8 %
Other Revenue	\$29,355	\$0	\$0	\$0	0.0 %
<b>Total Revenue</b>	<b>\$13,582,867</b>	<b>\$13,389,700</b>	<b>\$12,449,200</b>	<b>\$(940,500)</b>	<b>(7.0)%</b>
<b>Expenditure</b>					
Salaries, Wages and Benefits	\$13,704,103	\$13,989,300	\$14,382,500	\$393,200	2.8 %
Supplies, Material & Equipment	\$1,192,314	\$1,182,300	\$1,191,800	\$9,500	0.8 %
Purchased Services	\$1,010,834	\$974,800	\$982,100	\$7,300	0.7 %
Insurance & Financial	\$31,682	\$32,000	\$32,000	\$0	0.0 %
Minor Capital Expenses	\$12,890	\$0	\$0	\$0	0.0 %
Debt Charges	\$1,941,577	\$1,964,000	\$1,964,000	\$0	0.0 %
Internal Charges	\$1,029,503	\$1,083,100	\$1,139,900	\$56,800	5.2 %
<b>Total Expenditure</b>	<b>\$18,922,902</b>	<b>\$19,225,500</b>	<b>\$19,692,300</b>	<b>\$466,800</b>	<b>2.4 %</b>
<b>Transfers</b>					
Transfer to Capital	\$128,000	\$128,000	\$95,000	\$(33,000)	(25.8)%
Transfer to Reserves	\$250,000	\$1,393,000	\$250,000	\$(1,143,000)	(82.1)%
<b>Total Transfers</b>	<b>\$378,000</b>	<b>\$1,521,000</b>	<b>\$345,000</b>	<b>\$(1,176,000)</b>	<b>(77.3)%</b>
<b>NET COST(REVENUE)</b>	<b>\$5,718,035</b>	<b>\$7,356,800</b>	<b>\$7,588,100</b>	<b>\$231,300</b>	<b>3.1 %</b>



# COUNTY OF WELLINGTON 2015-2019 CAPITAL BUDGET

Programme/Service: **Wellington Terrace**  
Department: **Homes for the Aged**  
Governance: **Information, Heritage and Seniors' Committee**

Project Description	Gross Project Cost (Uninflated \$000's)					Total Project Cost	Sources of Financing				
	2015	2016	2017	2018	2019		Subsidy & Recoveries	Current Revenues	Reserves	Development Charges	Debentures
1 Nursing Equipment Replacements	\$ 35	\$ 60	\$ 60	\$ 60	\$ 50	\$ 265		\$ 265			
2 Resident Equipment Lifts	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 300		\$ 300			
3 Boiler Replacement	\$ 155					\$ 155			\$ 155		
4 Furniture Replacements	\$ 40					\$ 40			\$ 40		
<b>TOTAL</b>	<b>\$ 290</b>	<b>\$ 120</b>	<b>\$ 120</b>	<b>\$ 120</b>	<b>\$ 110</b>	<b>\$ 760</b>	<b>\$ -</b>	<b>\$ 565</b>	<b>\$ 195</b>	<b>\$ -</b>	<b>\$ -</b>

SOURCES OF FUNDING BY YEAR	2015	2016	2017	2018	2019	TOTAL
Recoveries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subsidy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Revenues	\$ 95	\$ 120	\$ 120	\$ 120	\$ 110	\$ 565
Reserves	\$ 195	\$ -	\$ -	\$ -	\$ -	\$ 195
Development Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Growth Related Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debentures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ 290</b>	<b>\$ 120</b>	<b>\$ 120</b>	<b>\$ 120</b>	<b>\$ 110</b>	<b>\$ 760</b>



## COUNTY OF WELLINGTON 2015 BUDGET PROGRAMME OVERVIEW

<b>Programme:</b>	<b>Provincial Offences Act Administration</b>
<b>Department:</b>	<b>City of Guelph Court Services</b>
<b>Governance:</b>	<b>City of Guelph</b>

### Programme Description

- The City of Guelph, through its Court Services Division, delivers Provincial Offences Act (POA) administration on behalf of the County and its member municipalities.
- Responsibility for POA administration was transferred to municipalities in 1998
- The County shares in the net revenue from the operation, which is distributed between the City and County based on the location of each offense.
- The majority of fine revenue is generated from offences under the *Highway Traffic Act*

### 2015 Budget Highlights

- Net fine revenue to the County has been estimated at \$564,000. This amount has been reduced by \$50,000 to \$514,000 in the County budget to better reflect recent revenue amounts experienced.
- Annual debt charges for the POA court facility amount to \$257,500



## County of Wellington

### POA Administration 2015 Operating Budget Estimate

	2014 Prelim Actuals	2014 Budget	2015 Budget	\$chg Budget	% chg Budget
<b>Revenue</b>					
Municipal Recoveries	\$509,237	\$656,000	\$515,600	\$(140,400)	(21.4)%
<b>Total Revenue</b>	<b>\$509,237</b>	<b>\$656,000</b>	<b>\$515,600</b>	<b>\$(140,400)</b>	<b>(21.4)%</b>
<b>Expenditure</b>					
Debt Charges	\$257,218	\$257,700	\$257,500	\$(200)	(0.1)%
<b>Total Expenditure</b>	<b>\$257,218</b>	<b>\$257,700</b>	<b>\$257,500</b>	<b>\$(200)</b>	<b>(0.1)%</b>
<b>Transfers</b>					
Transfer to Capital	\$0	\$0	\$134,000	\$134,000	0.0 %
<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$134,000</b>	<b>\$134,000</b>	<b>0.0 %</b>
<b>NET COST(REVENUE)</b>	<b>\$(252,018)</b>	<b>\$(398,300)</b>	<b>\$(124,100)</b>	<b>\$274,200</b>	<b>(68.8)%</b>



# COUNTY OF WELLINGTON 2015-2019 CAPITAL BUDGET

Programme/Service: **Provincial Offences Act (POA) Administration**  
 Department: **Delivered by City of Guelph**  
 Governance: **Administration, Finance and Personnel Committee**

Project Description	Gross Project Cost (Uninflated \$000's)					Total Project Cost	Sources of Financing				
	2015	2016	2017	2018	2019		Subsidy & Recoveries	Current Revenues	Reserves	Development Charges	Debentures
1 Courthouse Roof Repairs	\$ 134					\$ 134		\$ 134			
2 POA IT replacements					\$ 32	\$ 32		\$ 32			
<b>TOTAL</b>	<b>\$ 134</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32</b>	<b>\$ 166</b>	<b>\$ -</b>	<b>\$ 166</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

SOURCES OF FUNDING BY YEAR	2015	2016	2017	2018	2019	TOTAL
Subsidy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Revenues	\$ 134	\$ -	\$ -	\$ -	\$ 32	\$ 166
Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Development Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Growth Related Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debentures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ 134</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32</b>	<b>\$ 166</b>



## COUNTY OF WELLINGTON 2015 BUDGET PROGRAMME OVERVIEW

<b>Programme:</b>	<b>Land Ambulance</b>
<b>Department:</b>	<b>Administered by City of Guelph</b>
<b>Governance:</b>	<b>City of Guelph</b>

### Programme Description

- Land Ambulance has been a municipal financial responsibility since 1998
- The City of Guelph is the designated delivery agent for the service delivery area comprising Guelph and Wellington County
- All ambulance staff are employees of the City of Guelph
- The Ministry of Health and Long Term Care provides grants for ambulances services based on 50% of approved costs, up to a capped figure determined by the Province
- The City and County share the net municipal cost based on the proportion of call codes 1-4 in each municipality

### 2015 Budget Highlights

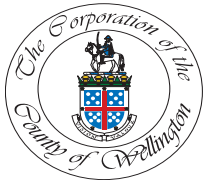
- The transfer payment to the City of Guelph for Ambulance Services is budgeted at \$3,713,100
- The budget includes the County portion of the City's Ambulance Response Time Improvement Plan scheduled to take place between 2015 and 2017. The Ambulance Response Time Improvement Plan is contingent on City budget approval in February and March.
- The 2015-19 capital budget includes \$1.8 million for vehicle replacements, equipment purchases and IT replacements completely funded from the ambulance reserve



## County of Wellington

### Land Ambulance 2015 Operating Budget Estimate

	2014 Prelim Actuals	2014 Budget	2015 Budget	\$chg Budget	% chg Budget
<b>Expenditure</b>					
Transfer Payments	\$3,230,763	\$3,153,800	\$3,713,100	\$559,300	17.7 %
<b>Total Expenditure</b>	<b>\$3,230,763</b>	<b>\$3,153,800</b>	<b>\$3,713,100</b>	<b>\$559,300</b>	<b>17.7 %</b>
<b>Transfers</b>					
Transfer to Reserves	\$250,000	\$250,000	\$250,000	\$0	0.0 %
<b>Total Transfers</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$0</b>	<b>0.0 %</b>
<b>NET COST(REVENUE)</b>	<b>\$3,480,763</b>	<b>\$3,403,800</b>	<b>\$3,963,100</b>	<b>\$559,300</b>	<b>16.4 %</b>



# COUNTY OF WELLINGTON 2015-2019 CAPITAL BUDGET

Programme/Service: **Ambulance Service**  
Department: **Administered by City of Guelph**  
Governance: **City of Guelph**

Project Description		Gross Project Cost (Uninflated \$000's)					Total Project Cost	Sources of Financing				
		2015	2016	2017	2018	2019		Subsidy & Recoveries	Current Revenues	Reserves	Development Charges	Debentures
1	Replacement Ambulances	\$ 221	\$ 285	\$ 204	\$ 246	\$ 305	\$ 1,261			\$ 1,261		
3	Ambulance Equipment	\$ 36			\$ 193		\$ 229			\$ 229		
5	Ambulance IT Implementations	\$ 28	\$ 28				\$ 56			\$ 56		
6	Ambulance IT Replacements	\$ 76	\$ 44	\$ 24	\$ 82	\$ 41	\$ 267			\$ 267		
<b>TOTAL</b>		<b>\$ 361</b>	<b>\$ 357</b>	<b>\$ 228</b>	<b>\$ 521</b>	<b>\$ 346</b>	<b>\$ 1,813</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,813</b>	<b>\$ -</b>	<b>\$ -</b>

SOURCES OF FUNDING BY YEAR	2015	2016	2017	2018	2019	TOTAL
Recoveries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subsidy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves	\$ 361	\$ 357	\$ 228	\$ 521	\$ 346	\$ 1,813
Development Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Growth Related Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debentures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ 361</b>	<b>\$ 357</b>	<b>\$ 228</b>	<b>\$ 521</b>	<b>\$ 346</b>	<b>\$ 1,813</b>





## COUNTY OF WELLINGTON 2015 BUDGET PROGRAMME OVERVIEW

<b>Programme:</b>	<b>Public Health</b>
<b>Department:</b>	<b>Wellington-Dufferin-Guelph Public Health</b>
<b>Governance:</b>	<b>Board of Health</b>

### Programme Description

- Public Health services are delivered by Wellington-Dufferin-Guelph Public Health (WDGPH) in accordance with the *Health Protection and Promotion Act*.
- WDGPH was formed in 1967 and is governed by a Board of Health. Wellington County appoints three members to the Board.
- WDGPH receives an annual operating grant from the Province of Ontario, and the net municipal cost is funded by the City of Guelph (45.9%), the County of Wellington (32.7%) and the County of Dufferin (21.4%) in proportion to their population. These proportions reflect the 2011 census figures.
- Services and/or administration are currently provided from six locations throughout Wellington and Dufferin Counties and the City of Guelph: in Wellington County at Wellington Terrace and the Mount Forest Community Services Centre; in Dufferin County at offices in Shelburne and Orangeville (180 Broadway); and in Guelph at the Shelldale Centre and Chancellors Way Office. The new capital facilities in Orangeville (Broadway) and Guelph (Chancellors Way) opened April 29, 2014 and June 9, 2014 respectfully.

### 2015 Budget Highlights

- The 2015 County portion of the budget (net of loan repayments) for WDGPH is \$2,153,000 which represents a 6% decrease over 2014 and assumes provincial funding of 1.99%.
- Late in 2014, the WDGPH received a one-time grant related to the new facilities completed in Orangeville and Guelph in the amount of \$1.5 million of which Wellington County received \$490,500. This additional funding resulted in a reduction to the repayment term of the outstanding loan payable by the WDGPH to the member municipalities by approximately one year.



## County of Wellington

### Public Health Unit 2015 Operating Budget Estimate

	2014 Prelim Actuals	2014 Budget	2015 Budget	\$chg Budget	% chg Budget
<b>Expenditure</b>					
Transfer Payments	\$2,313,090	\$2,288,000	\$2,153,000	\$(135,000)	(5.9)%
Debt Charges	\$341,137	\$379,600	\$344,400	\$(35,200)	(9.3)%
<b>Total Expenditure</b>	<b>\$2,654,227</b>	<b>\$2,667,600</b>	<b>\$2,497,400</b>	<b>\$(170,200)</b>	<b>(6.4)%</b>
<b>NET COST(REVENUE)</b>	<b>\$2,654,227</b>	<b>\$2,667,600</b>	<b>\$2,497,400</b>	<b>\$(170,200)</b>	<b>(6.4)%</b>



# COUNTY OF WELLINGTON

## 2015 BUDGET

### PROGRAMME OVERVIEW

<b>Programme:</b>	<b>Police Services</b>
<b>Department:</b>	<b>Wellington County O.P.P.</b>
<b>Governance:</b>	<b>Wellington County Police Services Board</b>

#### Programme Description

Wellington County was the first municipality in Ontario to have a County-wide policing contract with the Ontario Provincial Police (OPP), has the largest single contract location in the OPP, and is the second largest OPP detachment in the Province. A new police billing model was introduced by the province for 2015. The new billing model splits policing costs into a Base Service – with a cost based on the number of properties in the County and a Calls for Service component that is variable from year-to-year based on the proportion of calls the OPP takes in the County in relation to the overall provincial workload. The County will experience a cost reduction for 2015 under the new billing model with further savings being phased in over the next four years. The County will be entering into new contract negotiations with the province early in 2015.

Officers are based out of County-owned facilities in Aboyne, Rockwood and Teviotdale. The Traffic Management Unit is staffed by one sergeant and six constables, and promotes an enhanced level of road safety throughout the County.

Governance of policing services is provided by the Wellington County Police Services Board which is comprised of the Warden, one County Councillor, one individual appointed by the County and two provincial appointees.

#### 2015 Budget Highlights

- The 2015 policing contract estimate of \$16,432,800 is down by 7.7% over 2014. The new OPP funding model includes a phase-in adjustment of \$950,000 in 2015.
- One additional uniform officer position per year has been included in 2017-2019 of the forecast.
- Furniture replacements at the Rockwood detachment are planned for 2015.
- The budget also includes the cost of the Police Services Board; administration of parking tickets and false alarms; police related revenues including reference checks, incident reports, false alarm fees and parking fines; and the cost of County-owned facilities.

<b>Staff Complement (Full time equivalents)</b>	<b>2014</b>	<b>2015</b>
Parking/Alarm Coordinator	1.0	1.0
Cleaners- Rockwood/Fergus	1.4	1.4
<b>Total</b>	<b>2.4</b>	<b>2.4</b>
Current employee count: 3		

Note: the above table refers to County staff only - all police personnel are employees of the Ontario Provincial Police.



## County of Wellington

### Police Services 2015 Operating Budget Estimate

	2014 Prelim Actuals	2014 Budget	2015 Budget	\$chg Budget	% chg Budget
<b>Revenue</b>					
Grants and Subsidies	\$278,677	\$267,600	\$272,700	\$5,100	1.9 %
Licenses, Permits and Rents	\$165,483	\$153,600	\$153,600	\$0	0.0 %
Fines and Penalties	\$67,000	\$75,000	\$75,000	\$0	0.0 %
User Fees & Charges	\$82,072	\$79,000	\$79,000	\$0	0.0 %
Other Revenue	\$62	\$1,000	\$1,000	\$0	0.0 %
<b>Total Revenue</b>	<b>\$593,294</b>	<b>\$576,200</b>	<b>\$581,300</b>	<b>\$5,100</b>	<b>0.9 %</b>
<b>Expenditure</b>					
Salaries, Wages and Benefits	\$139,879	\$137,400	\$140,000	\$2,600	1.9 %
Supplies, Material & Equipment	\$67,303	\$40,500	\$44,200	\$3,700	9.1 %
Purchased Services	\$418,455	\$359,800	\$384,800	\$25,000	6.9 %
Transfer Payments	\$17,898,009	\$17,796,000	\$16,432,800	\$(1,363,200)	(7.7)%
Insurance & Financial	\$7,596	\$10,200	\$7,200	\$(3,000)	(29.4)%
Minor Capital Expenses	\$4,172	\$4,000	\$19,000	\$15,000	375.0 %
Debt Charges	\$591,445	\$594,500	\$594,600	\$100	0.0 %
Internal Charges	\$1,396	\$1,500	\$1,500	\$0	0.0 %
<b>Total Expenditure</b>	<b>\$19,128,254</b>	<b>\$18,943,900</b>	<b>\$17,624,100</b>	<b>\$(1,319,800)</b>	<b>(7.0)%</b>
<b>Transfers</b>					
Transfers from Reserves	\$0	\$(93,000)	\$(109,200)	\$(16,200)	17.4 %
Transfer to Capital	\$52,000	\$52,000	\$0	\$(52,000)	(100.0)%
Transfer to Reserves	\$90,000	\$90,000	\$90,000	\$0	0.0 %
<b>Total Transfers</b>	<b>\$142,000</b>	<b>\$49,000</b>	<b>\$(19,200)</b>	<b>\$(68,200)</b>	<b>(139.2)%</b>
<b>NET COST(REVENUE)</b>	<b>\$18,676,960</b>	<b>\$18,416,700</b>	<b>\$17,023,600</b>	<b>\$(1,393,100)</b>	<b>(7.6)%</b>



# COUNTY OF WELLINGTON 2015-2019 CAPITAL BUDGET

Programme/Service: **Police Services**  
 Department: **Provided under contract by Ont. Prov. Police**  
 Governance: **Wellington County Police Services Board**

Project Description		Gross Project Cost (Uninflated \$000's)					Total Project Cost	Sources of Financing				
		2015	2016	2017	2018	2019		Subsidy & Recoveries	Current Revenues	Reserves	Development Charges	Debentures
1	Rockwood OPP Furniture Replacement	\$ 60					\$ 60			\$ 60		
<b>TOTAL</b>		\$ 60	\$ -	\$ -	\$ -	\$ -	\$ 60	\$ -	\$ -	\$ 60	\$ -	\$ -

SOURCES OF FUNDING BY YEAR	2015	2016	2017	2018	2019	TOTAL
Recoveries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subsidy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ 60
Development Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Growth Related Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debentures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ 60



# COUNTY OF WELLINGTON

## 2015 BUDGET

### PROGRAMME OVERVIEW

<b>Programme:</b>	<b>Economic Development</b>
<b>Department:</b>	<b>Office of the CAO</b>
<b>Governance:</b>	<b>Economic Development Committee</b>

#### Programme Description

County Council established an Economic Development Committee in 2012 and completed an Economic Development Strategy in collaboration with the local municipalities. Guided by the strategy, the Committee seeks to encourage economic growth within the seven municipalities by making strategic investments in key activities. These activities reflect the need to identify Wellington's economic contributors, attract new investment and new residents, better communicate with employers as well as develop and promote an identity.

The Economic Development Department provides:

- Up-to-date information on the local economy, trends and opportunities.
- Personal assistance with site selection and business support.
- Workforce development through facilitation between private industry, education and training.
- Investment attraction and promotion of Wellington via "Festival and Events Guide" and "Taste Real"
- Assistance establishing and expanding operations by providing information on local market conditions, business tools, funding opportunities and contacts.
- Foster relationships between local organizations, businesses, industry and representatives of government.

The County contributes funding to the Guelph Wellington Business Enterprise Centre (GWBEC) and appoints one member to the board. The GWBEC provides potential and existing enterprises with a variety of business information and support services to facilitate the development, investment, growth and success rate of businesses. In addition, the County works closely with Wellington Waterloo Community Futures (WWCFDC) providing one on one business support, workshops and small business loans.

#### 2015 Budget Highlights

- County-wide Business Retention and Expansion
- Key Sector Investment Profiles
- Wellington Safe Communities
- County BR&E Implementation Fund for Member Municipalities
- Transfer to reserves to fund the Southwest Integrated Fibre Technology (SWIFT) capital grant in 2019. A regional fibre-optic initiative bringing ultra-high speed internet connectivity to the area.
- Preparation for the International Plowing Match to take place in Wellington County in 2016
- Staffing changes in 2015 include increased hours for the Economic Development Coordinator position to bring it to full-time

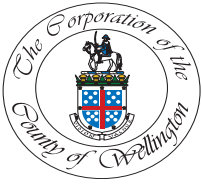
<b>Staff Complement (Full time equivalents)</b>	<b>2014</b>	<b>2015</b>
Economic Development	3.2	3.7
<b>Total</b>	<b>3.2</b>	<b>3.7</b>
Current employee count: 4		



## County of Wellington

### Economic Development 2015 Operating Budget Estimate

	2014 Prelim Actuals	2014 Budget	2015 Budget	\$chg Budget	% chg Budget
<b>Revenue</b>					
Grants and Subsidies	\$41,484	\$81,000	\$30,000	\$(51,000)	(63.0)%
Municipal Recoveries	\$17,500	\$17,500	\$0	\$(17,500)	(100.0)%
User Fees & Charges	\$46,370	\$71,500	\$60,000	\$(11,500)	(16.1)%
Other Revenue	\$4,950	\$11,000	\$0	\$(11,000)	(100.0)%
<b>Total Revenue</b>	<b>\$110,303</b>	<b>\$181,000</b>	<b>\$90,000</b>	<b>\$(91,000)</b>	<b>(50.3)%</b>
<b>Expenditure</b>					
Salaries, Wages and Benefits	\$224,238	\$239,100	\$282,000	\$42,900	17.9 %
Supplies, Material & Equipment	\$20,700	\$18,900	\$20,800	\$1,900	10.1 %
Purchased Services	\$245,238	\$382,200	\$277,700	\$(104,500)	(27.3)%
Transfer Payments	\$373,000	\$255,000	\$355,000	\$100,000	39.2 %
<b>Total Expenditure</b>	<b>\$863,175</b>	<b>\$895,200</b>	<b>\$935,500</b>	<b>\$40,300</b>	<b>4.5 %</b>
<b>Transfers</b>					
Transfers from Reserves	\$(102,850)	\$(175,000)	\$(75,000)	\$100,000	(57.1)%
Transfer to Capital	\$0	\$0	\$70,000	\$70,000	0.0 %
Transfer to Reserves	\$100,000	\$100,000	\$200,000	\$100,000	100.0 %
<b>Total Transfers</b>	<b>\$(2,850)</b>	<b>\$(75,000)</b>	<b>\$195,000</b>	<b>\$270,000</b>	<b>(360.0)%</b>
<b>NET COST(REVENUE)</b>	<b>\$750,022</b>	<b>\$639,200</b>	<b>\$1,040,500</b>	<b>\$401,300</b>	<b>62.8 %</b>



# COUNTY OF WELLINGTON 2015-2019 CAPITAL BUDGET

Programme/Service: **Administration**  
 Department: **Economic Development**  
 Governance: **Economic Development Committee**

Project Description	Gross Project Cost (Uninflated \$000's)					Total Project Cost	Sources of Financing				
	2015	2016	2017	2018	2019		Subsidy & Recoveries	Current Revenues	Reserves	Development Charges	Debentures
1 SWIFT Rural Ultra High-Speed Broadband					\$ 1,000	\$ 1,000			\$ 1,000		
2 Wellington Signage Strategy and Rollout	\$ 70					\$ 70		\$ 70			
<b>TOTAL</b>	<b>\$ 70</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ -</b>

SOURCES OF FUNDING BY YEAR	2015	2016	2017	2018	2019	TOTAL
Recoveries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subsidy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Revenues	\$ 70	\$ -	\$ -	\$ -	\$ -	\$ 70
Reserves	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
Development Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Growth Related Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debentures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ 70</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 1,070</b>





## COUNTY OF WELLINGTON 2015 BUDGET PROGRAMME OVERVIEW

<b>Programme:</b>	<b>Grants and Contributions</b>
<b>Department:</b>	<b>Administered by Treasury Department</b>
<b>Governance:</b>	<b>Administration, Finance and Personnel Committee</b>

### Programme Description

This budget contains the estimates for:

- Grants to community organizations in accordance with the grants policy adopted by County Council
- Scholarships
- Hospital Capital Grants

### 2015 Budget Highlights

- The Five-Year Plan provides for \$8.4 million in reserve contributions of the \$9.4 million grant commitments to the Groves Memorial Community Hospital, Louise Marshall Hospital and Palmerston Hospital currently set to be funded in 2019. In 2015 the Hospital reserve contribution is set at \$1.2 million.
- The 2015 Community Grants budget is set at \$50,900



## County of Wellington

### Grants & Contributions 2015 Operating Budget Estimate

	2014 Prelim Actuals	2014 Budget	2015 Budget	\$chg Budget	% chg Budget
<b>Expenditure</b>					
Transfer Payments	\$47,350	\$49,400	\$50,900	\$1,500	3.0 %
<b>Total Expenditure</b>	<b>\$47,350</b>	<b>\$49,400</b>	<b>\$50,900</b>	<b>\$1,500</b>	<b>3.0 %</b>
<b>Transfers</b>					
Transfer to Reserves	\$0	\$0	\$1,200,000	\$1,200,000	0.0 %
<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,200,000</b>	<b>\$1,200,000</b>	<b>0.0 %</b>
<b>NET COST(REVENUE)</b>	<b>\$47,350</b>	<b>\$49,400</b>	<b>\$1,250,900</b>	<b>\$1,201,500</b>	<b>2,432.2 %</b>



# COUNTY OF WELLINGTON 2015-2019 CAPITAL BUDGET

Programme/Service: **Hospital and Other Capital Grants**

Department:

Governance: **Administration, Finance & Personnel Committee**

Project Description		Gross Project Cost (Uninflated \$000's)					Total Project Cost	Sources of Financing				
		2015	2016	2017	2018	2019		Subsidy & Recoveries	Current Revenues	Reserves	Development Charges	Debentures
1	Groves Memorial Hospital Grant					\$ 5,000	\$ 5,000			\$ 4,000		\$ 1,000
2	Louise Marshall Hospital Grant					\$ 2,200	\$ 2,200			\$ 2,200		
3	Palmerston Hospital Grant					\$ 2,200	\$ 2,200			\$ 2,200		
<b>TOTAL</b>		\$ -	\$ -	\$ -	\$ -	\$ 9,400	\$ 9,400	\$ -	\$ -	\$ 8,400	\$ -	\$ 1,000

SOURCES OF FUNDING BY YEAR	2015	2016	2017	2018	2019	TOTAL
Recoveries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subsidy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves	\$ -	\$ -	\$ -	\$ -	\$ 8,400	\$ 8,400
Development Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Growth Related Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debentures	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
<b>Totals</b>	\$ -	\$ -	\$ -	\$ -	\$ 9,400	\$ 9,400



## COUNTY OF WELLINGTON 2015 BUDGET PROGRAMME OVERVIEW

<b>Programme:</b>	<b>General Revenues and Expenditures</b>
<b>Department:</b>	<b>Administered by Treasury Department</b>
<b>Governance:</b>	<b>Administration, Finance and Personnel Committee</b>

### Programme Description

- This budget contains items which are of a general nature and not specifically allocated to or identified with a particular programme or service
- General revenues include property taxation (including payments-in-lieu), the Ontario Municipal Partnership Fund (OMPF) Grant, and interest earnings
- General expenditures include property assessment services (MPAC), corporate telephone and postage costs, tax write-offs and allowances for other write-offs and capping shortfalls, banking charges, and general insurance/legal expenditures

### 2015 Budget Highlights

- The Ontario Municipal Partnership Fund (OMPF) grant was reduced by a further 20% for 2015 and is budgeted at \$2,888,800, which represents a reduction in annual funding of \$722,200 from 2014 – and a drop in over \$1.8 million in annual funding since 2012.
- Tax write-off estimates have been reduced to \$850,000 for 2015 taking into account this is now the third year of a four-year reassessment cycle
- Supplementary taxes have been maintained at the 2014 level
- The County's share of MPAC's budget for property assessment services is estimated to be \$1,357,500
- Estimated investment interest of \$2.68 million is transferred to reserves and reserve funds



## County of Wellington

### General Revenue & Expenditure 2015 Operating Budget Estimate

	2014 Prelim Actuals	2014 Budget	2015 Budget	\$chg Budget	% chg Budget
<b>Revenue</b>					
Property Taxation	\$82,269,805	\$82,640,500	\$86,054,500	\$3,414,000	4.1 %
Grants and Subsidies	\$3,661,000	\$3,611,000	\$2,888,800	\$(722,200)	(20.0)%
User Fees & Charges	\$62	\$0	\$0	\$0	0.0 %
Sales Revenue	\$12,016	\$12,000	\$12,000	\$0	0.0 %
Other Revenue	\$1,680,271	\$2,740,000	\$2,818,000	\$78,000	2.8 %
Internal Recoveries	\$47,320	\$42,400	\$42,400	\$0	0.0 %
<b>Total Revenue</b>	<b>\$87,670,474</b>	<b>\$89,045,900</b>	<b>\$91,815,700</b>	<b>\$2,769,800</b>	<b>3.1 %</b>
<b>Expenditure</b>					
Supplies, Material & Equipment	\$8,000	\$18,000	\$18,000	\$0	0.0 %
Purchased Services	\$1,588,278	\$1,952,600	\$1,973,500	\$20,900	1.1 %
Insurance & Financial	\$738,076	\$1,195,000	\$1,076,200	\$(118,800)	(9.9)%
<b>Total Expenditure</b>	<b>\$2,334,354</b>	<b>\$3,165,600</b>	<b>\$3,067,700</b>	<b>\$(97,900)</b>	<b>(3.1)%</b>
<b>Transfers</b>					
Transfers from Reserves	\$(300,000)	\$(300,000)	\$(450,000)	\$(150,000)	50.0 %
Transfer to Reserves	\$0	\$2,740,000	\$2,818,000	\$78,000	2.8 %
<b>Total Transfers</b>	<b>\$(300,000)</b>	<b>\$2,440,000</b>	<b>\$2,368,000</b>	<b>\$(72,000)</b>	<b>(3.0)%</b>
<b>NET COST(REVENUE)</b>	<b>\$(85,636,120)</b>	<b>\$(83,440,300)</b>	<b>\$(86,380,000)</b>	<b>\$(2,939,700)</b>	<b>3.5 %</b>



# COUNTY OF WELLINGTON

---

## COMMITTEE REPORT

**To:** Chair and Members of the Administration, Finance and Personnel Committee  
**From:** Ken DeHart, County Treasurer  
**Date:** Tuesday, May 19, 2015  
**Subject:** **2016 Budget Timetable**

---

### **Background:**

The process for developing the 2016-2020 five-year plan will begin shortly at the staff level. It is proposed that each of the standing Committees, Boards and Council review the preliminary five-year operating and capital plan in November. The detailed budgets and updated five-year plan will then be prepared in December and reviewed by the Committees and Boards in January. In keeping with past years' practice, a special meeting of County Council to review the budget in its entirety is proposed for January 5, 2016.

Proposed user fees and charges for 2016 will be submitted to Committees and Boards for review and approval in November 2015. This will allow by-laws to be passed for any fee changes effective January 1, 2016.

The proposed timetable for the 2016 budget and five-year plan update is attached.

### **Recommendation:**

That the attached 2016 Budget process timetable be approved.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Ken DeHart', with a stylized flourish at the end.

Ken DeHart, CPA, CGA  
County Treasurer

**COUNTY OF WELLINGTON**  
**2016 BUDGET AND 5 YEAR PLAN SCHEDULE**

<b>Description</b>	<b>Deadline/Date</b>
Treasury staff update 5 year plan model and salary model	August 2015
Departments submit major 5 year operating budget items, draft 5 year capital forecast and proposed 2016 user fees to Treasury	September 11, 2015
Staff Advisory Committee review of preliminary 5 year plan	Early October 2015
Preliminary 5 year plan completed	Late October 2015
Staff develop detailed 2016 Operating budgets	October - November 2015
Preliminary 5 year plan and 2016 user fees reviewed by all Standing Committees and Boards	November 2015
AF&P Committee review of preliminary 5 year plan and 2016 user fees	November 17, 2015
County Council adopts 2015 user fees and receives 5 year plan for information	November 26, 2015
CAO & Department Head review of budgets	December 2015
H A P P Y   N E W   Y E A R	
Special meeting of County Council to review the 5 year plan and 2016 Budget	January 5, 2016
Committee and Board review and approval of 2016 Budgets and 5 year plan	January 2016
AF&P review of budget and 5 year plan and recommendation to Council	January 19, 2016
Council review and approval of 2016 budget and final 5 year projection	January 28, 2016