



# **The Corporation of the County of Wellington**

## **Administration, Finance and Personnel Committee**

### **Agenda**

April 15, 2014

1:00 pm

County Administration Centre

Guthrie Room

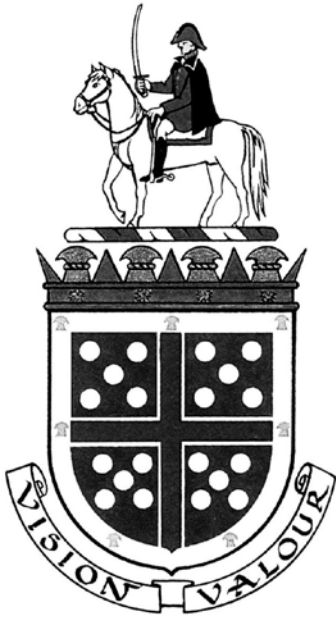
Members: Warden White; Councillors Green (Chair), Bridge, Lever, Ross-Zuj

---

Pages

1. **Call to Order**
2. **Declaration of Pecuniary Interest**
3. **Administration**
  - 3.1 Hospital Funding  
Deferred to a future meeting pending further information
4. **Finance**
  - 4.1 Financial Statements as of March 2014 2 - 42
  - 4.2 2013 Year-End Accounting Report 43 - 45
  - 4.3 Federal Gas Tax Fund Report as of December 31, 2013 46 - 48
  - 4.4 2014 County-Wide Property Tax Policies 49 - 63
5. **Personnel**
6. **Closed Meeting**  
(Agenda emailed under separate cover)
7. **Rise and Report**
8. **Adjournment**

Next meeting date May 20, 2014 or at the call of the Chair.



# **THE COUNTY OF WELLINGTON**

**ADMINISTRATION, FINANCE  
AND PERSONNEL COMMITTEE**

## **CORPORATE FINANCIAL STATEMENTS**

**March 31, 2014**



**County of Wellington**  
**General Revenue & Expenditure**  
Statement of Operations as of  
31 Mar 2014

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
<b>Revenue</b>					
Property Taxation	\$82,640,500	\$19,601,370	\$19,601,370	24%	\$63,039,130
Grants and Subsidies	\$6,120,600	\$0	\$902,750	15%	\$5,217,850
Sales Revenue	\$12,000	\$0	\$50	0%	\$11,950
Other Revenue	\$2,740,000	\$10,653	\$(205,184)	(7%)	\$2,945,184
Internal Recoveries	\$42,400	\$3,501	\$13,255	31%	\$29,145
<b>Total Revenue</b>	<b>\$91,555,500</b>	<b>\$19,615,524</b>	<b>\$20,312,241</b>	<b>22%</b>	<b>\$71,243,259</b>
<b>Expenditures</b>					
Supplies, Material & Equipment	\$18,000	\$4,381	\$2,169	12%	\$15,831
Purchased Services	\$1,952,600	\$26,966	\$376,410	19%	\$1,576,190
Insurance & Financial	\$1,195,000	\$(3,774)	\$138,250	12%	\$1,056,750
<b>Total Expenditures</b>	<b>\$3,165,600</b>	<b>\$27,572</b>	<b>\$516,829</b>	<b>16%</b>	<b>\$2,648,771</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$(88,389,900)</b>	<b>\$(19,587,952)</b>	<b>\$(19,795,412)</b>	<b>22%</b>	<b>\$(68,594,488)</b>
<b>Transfers</b>					
Transfers from Reserves	\$(300,000)	\$0	\$0	0%	\$(300,000)
Transfer to Reserves	\$5,249,600	\$0	\$0	0%	\$5,249,600
<b>Total Transfers</b>	<b>\$4,949,600</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$4,949,600</b>
<b>NET COST (REVENUE)</b>	<b>\$(83,440,300)</b>	<b>\$(19,587,952)</b>	<b>\$(19,795,412)</b>	<b>24%</b>	<b>\$(63,644,888)</b>



**County of Wellington**  
**County Council**  
Statement of Operations as of  
31 Mar 2014

	<b>Annual Budget</b>	<b>March Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Other Revenue	\$18,200	\$1,456	\$4,369	24%	\$13,831
<b>Total Revenue</b>	<b>\$18,200</b>	<b>\$1,456</b>	<b>\$4,369</b>	<b>24%</b>	<b>\$13,831</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$692,300	\$54,084	\$159,008	23%	\$533,292
Supplies, Material & Equipment	\$48,500	\$4,376	\$6,049	12%	\$42,451
Purchased Services	\$212,500	\$8,432	\$40,216	19%	\$172,284
Insurance & Financial	\$2,000	\$0	\$1,674	84%	\$326
<b>Total Expenditures</b>	<b>\$955,300</b>	<b>\$66,892</b>	<b>\$206,947</b>	<b>22%</b>	<b>\$748,353</b>
NET OPERATING COST / (REVENUE)	\$937,100	\$65,436	\$202,578	22%	\$734,522
<b>NET COST (REVENUE)</b>	<b>\$937,100</b>	<b>\$65,436</b>	<b>\$202,578</b>	<b>22%</b>	<b>\$734,522</b>



**County of Wellington**  
**Office of the CAO/Clerk**  
Statement of Operations as of  
31 Mar 2014

	<b>Annual Budget</b>	<b>March Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
User Fees & Charges	\$600	\$0	\$98	16%	\$502
Internal Recoveries	\$1,526,500	\$127,212	\$381,636	25%	\$1,144,864
<b>Total Revenue</b>	<b>\$1,527,100</b>	<b>\$127,212</b>	<b>\$381,734</b>	<b>25%</b>	<b>\$1,145,366</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$2,836,100	\$211,519	\$636,589	22%	\$2,199,511
Supplies, Material & Equipment	\$225,800	\$24,739	\$34,497	15%	\$191,303
Purchased Services	\$1,044,300	\$94,751	\$331,034	32%	\$713,266
Insurance & Financial	\$2,200	\$0	\$2,234	102%	\$(34)
Internal Charges	\$700	\$150	\$323	46%	\$377
<b>Total Expenditures</b>	<b>\$4,109,100</b>	<b>\$331,159</b>	<b>\$1,004,678</b>	<b>24%</b>	<b>\$3,104,422</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$2,582,000</b>	<b>\$203,947</b>	<b>\$622,944</b>	<b>24%</b>	<b>\$1,959,056</b>
<b>Transfers</b>					
Transfer to Capital	\$335,000	\$0	\$335,000	100%	\$0
<b>Total Transfers</b>	<b>\$335,000</b>	<b>\$0</b>	<b>\$335,000</b>	<b>100%</b>	<b>\$0</b>
<b>NET COST (REVENUE)</b>	<b>\$2,917,000</b>	<b>\$203,947</b>	<b>\$957,944</b>	<b>33%</b>	<b>\$1,959,056</b>



## County of Wellington

Office of the CAO/Clerk

### Capital Work-in-Progress Expenditures by Department

All Open Projects For The Period Ending March 31, 2014

	Approved Budget	March Actual	LIFE-TO-DATE ACTUALS				Remaining Budget
			Current Year	Previous Years	Total	% of Budget	
Guelph Campus Rewire	\$50,000	\$687	\$687	\$29,866	\$30,552	61%	\$19,448
Generator 138 Wyndham St	\$200,000	\$0	\$16,180	\$40,679	\$56,858	28%	\$143,142
Core Switch Replacement	\$70,000	\$0	\$0	\$0	\$0	0%	\$70,000
Storage Expansion	\$80,000	\$0	\$0	\$0	\$0	0%	\$80,000
Archiving Storage System	\$40,000	\$0	\$0	\$0	\$0	0%	\$40,000
Server Expansion	\$70,000	\$0	\$0	\$0	\$0	0%	\$70,000
Online GIS Upgrade	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
Housing System Upgrade	\$25,000	\$0	\$0	\$0	\$0	0%	\$25,000
JD Edwards Upgrade	\$320,000	\$0	\$0	\$191,660	\$191,660	60%	\$128,340
<b>Total Capital</b>	<b>\$905,000</b>	<b>\$687</b>	<b>\$16,866</b>	<b>\$262,204</b>	<b>\$279,070</b>	<b>31%</b>	<b>625,930</b>



**County of Wellington**  
**Treasury**  
Statement of Operations as of  
31 Mar 2014

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
<b>Revenue</b>					
Internal Recoveries	\$390,200	\$32,516	\$97,548	25%	\$292,652
<b>Total Revenue</b>	<b>\$390,200</b>	<b>\$32,516</b>	<b>\$97,548</b>	<b>25%</b>	<b>\$292,652</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$1,281,900	\$100,424	\$301,926	24%	\$979,974
Supplies, Material & Equipment	\$39,300	\$536	\$4,144	11%	\$35,156
Purchased Services	\$237,300	\$4,616	\$(19,470)	(8%)	\$256,770
Insurance & Financial	\$35,000	\$0	\$14,993	43%	\$20,007
Internal Charges	\$4,400	\$281	\$1,216	28%	\$3,184
<b>Total Expenditures</b>	<b>\$1,597,900</b>	<b>\$105,857</b>	<b>\$302,810</b>	<b>19%</b>	<b>\$1,295,090</b>
NET OPERATING COST / (REVENUE)	\$1,207,700	\$73,341	\$205,262	17%	\$1,002,438
<b>Transfers</b>					
Transfers from Reserves	\$(49,700)	\$0	\$0	0%	\$(49,700)
Transfer to Reserves	\$50,000	\$50,000	\$50,000	100%	\$0
<b>Total Transfers</b>	<b>\$300</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>16,667%</b>	<b>\$(49,700)</b>
<b>NET COST (REVENUE)</b>	<b>\$1,208,000</b>	<b>\$123,341</b>	<b>\$255,262</b>	<b>21%</b>	<b>\$952,738</b>



**County of Wellington**  
**Human Resources**  
Statement of Operations as of  
31 Mar 2014

	<b>Annual Budget</b>	<b>March Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Internal Recoveries	\$953,600	\$62,694	\$209,596	22%	\$744,004
<b>Total Revenue</b>	<b>\$953,600</b>	<b>\$62,694</b>	<b>\$209,596</b>	<b>22%</b>	<b>\$744,004</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$1,378,900	\$110,616	\$335,543	24%	\$1,043,357
Supplies, Material & Equipment	\$103,300	\$4,824	\$9,463	9%	\$93,837
Purchased Services	\$412,000	\$23,521	\$37,099	9%	\$374,901
Transfer Payments	\$70,000	\$0	\$0	0%	\$70,000
Insurance & Financial	\$188,200	\$0	\$188,236	100%	\$(36)
Internal Charges	\$1,800	\$85	\$346	19%	\$1,454
<b>Total Expenditures</b>	<b>\$2,154,200</b>	<b>\$139,046</b>	<b>\$570,687</b>	<b>26%</b>	<b>\$1,583,513</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$1,200,600</b>	<b>\$76,352</b>	<b>\$361,091</b>	<b>30%</b>	<b>\$839,509</b>
<b>Transfers</b>					
Transfers from Reserves	\$(418,500)	\$(225,259)	\$(225,259)	54%	\$(193,241)
<b>Total Transfers</b>	<b>\$(418,500)</b>	<b>\$(225,259)</b>	<b>\$(225,259)</b>	<b>54%</b>	<b>\$(193,241)</b>
<b>NET COST (REVENUE)</b>	<b>\$782,100</b>	<b>\$(148,907)</b>	<b>\$135,833</b>	<b>17%</b>	<b>\$646,267</b>





**County of Wellington**  
**Property Services**  
Statement of Operations as of  
31 Mar 2014

	<b>Annual Budget</b>	<b>March Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Licenses, Permits and Rents	\$976,800	\$72,103	\$222,506	23%	\$754,294
User Fees & Charges	\$202,800	\$2,490	\$9,231	5%	\$193,569
Other Revenue	\$1,500	\$0	\$0	0%	\$1,500
Internal Recoveries	\$686,400	\$50,927	\$152,781	22%	\$533,619
<b>Total Revenue</b>	<b>\$1,867,500</b>	<b>\$125,520</b>	<b>\$384,519</b>	<b>21%</b>	<b>\$1,482,981</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$774,600	\$64,255	\$191,557	25%	\$583,043
Supplies, Material & Equipment	\$151,900	\$10,361	\$23,304	15%	\$128,596
Purchased Services	\$718,500	\$85,801	\$209,457	29%	\$509,043
Insurance & Financial	\$28,600	\$0	\$31,381	110%	\$(2,781)
Minor Capital Expenses	\$255,500	\$30,599	\$33,652	13%	\$221,848
Debt Charges	\$443,300	\$0	\$219,304	49%	\$223,996
<b>Total Expenditures</b>	<b>\$2,372,400</b>	<b>\$191,017</b>	<b>\$708,654</b>	<b>30%</b>	<b>\$1,663,746</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$504,900</b>	<b>\$65,497</b>	<b>\$324,135</b>	<b>64%</b>	<b>\$180,765</b>
<b>Transfers</b>					
Transfers from Reserves	\$(159,000)	\$(3,053)	\$(3,053)	2%	\$(155,947)
Transfer to Reserves	\$840,900	\$0	\$603,100	72%	\$237,800
<b>Total Transfers</b>	<b>\$681,900</b>	<b>\$(3,053)</b>	<b>\$600,047</b>	<b>88%</b>	<b>\$81,853</b>
<b>NET COST (REVENUE)</b>	<b>\$1,186,800</b>	<b>\$62,444</b>	<b>\$924,183</b>	<b>78%</b>	<b>\$262,617</b>



## County of Wellington

### Property Services

#### Capital Work-in-Progress Expenditures by Department

All Open Projects For The Period Ending March 31, 2014

	Approved Budget	March Actual	LIFE-TO-DATE ACTUALS			% of Budget	Remaining Budget
			Current Year	Previous Years	Total		
15 Douglas Stone Work	\$50,000	\$17,299	\$17,299	\$0	\$17,299	35%	\$32,701
Solar Panel Projects	\$2,624,200	\$0	\$0	\$889,606	\$889,606	34%	\$1,734,594
129 Wyndham: Window Glazing	\$80,000	\$0	\$0	\$0	\$0	0%	\$80,000
Green Energy Plan	\$100,000	\$305	\$611	\$6,041	\$6,651	7%	\$93,349
Admin Centre: Heating System	\$25,000	\$0	\$0	\$0	\$0	0%	\$25,000
116 Woolwich St Interior	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
Palmerston OPP Building	\$60,000	\$200	\$200	\$0	\$200	0%	\$59,800
<b>Total Capital</b>	<b>\$2,989,200</b>	<b>\$17,804</b>	<b>\$18,110</b>	<b>\$895,647</b>	<b>\$913,756</b>	<b>31%</b>	<b>2,075,444</b>



**County of Wellington**  
**Grants & Contributions**  
Statement of Operations as of  
31 Mar 2014

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
<b>Expenditures</b>					
Transfer Payments	\$49,400	\$0	\$0	0%	\$49,400
<b>Total Expenditures</b>	<b>\$49,400</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$49,400</b>
NET OPERATING COST / (REVENUE)	\$49,400	\$0	\$0	0%	\$49,400
<b>NET COST (REVENUE)</b>	<b>\$49,400</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$49,400</b>



**County of Wellington**  
**POA Administration**  
Statement of Operations as of  
31 Mar 2014

	<b>Annual Budget</b>	<b>March Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Municipal Recoveries	\$656,000	\$64,215	\$183,271	28%	\$472,729
<b>Total Revenue</b>	<b>\$656,000</b>	<b>\$64,215</b>	<b>\$183,271</b>	<b>28%</b>	<b>\$472,729</b>
<b>Expenditures</b>					
Debt Charges	\$257,700	\$0	\$(5,079)	(2%)	\$262,779
<b>Total Expenditures</b>	<b>\$257,700</b>	<b>\$0</b>	<b>\$(5,079)</b>	<b>(2%)</b>	<b>\$262,779</b>
NET OPERATING COST / (REVENUE)	\$(398,300)	\$(64,215)	\$(188,350)	47%	\$(209,950)
<b>NET COST (REVENUE)</b>	<b>\$(398,300)</b>	<b>\$(64,215)</b>	<b>\$(188,350)</b>	<b>47%</b>	<b>\$(209,950)</b>



**County of Wellington**  
**Land Ambulance**  
Statement of Operations as of  
31 Mar 2014

	<b>Annual Budget</b>	<b>March Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Expenditures</b>					
Transfer Payments	\$3,153,800	\$424,078	\$780,500	25%	\$2,373,300
<b>Total Expenditures</b>	<b>\$3,153,800</b>	<b>\$424,078</b>	<b>\$780,500</b>	<b>25%</b>	<b>\$2,373,300</b>
NET OPERATING COST / (REVENUE)	\$3,153,800	\$424,078	\$780,500	25%	\$2,373,300
<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>\$3,403,800</b>	<b>\$424,078</b>	<b>\$1,030,500</b>	<b>30%</b>	<b>\$2,373,300</b>



## County of Wellington

### Land Ambulance

#### Capital Work-in-Progress Expenditures by Department

All Open Projects For The Period Ending March 31, 2014

	Approved Budget	March Actual	LIFE-TO-DATE ACTUALS			% of Budget	Remaining Budget
			Current Year	Previous Years	Total		
2014 Replacement Ambulances	\$220,000	\$0	\$0	\$0	\$0	0%	\$220,000
2014 Ambulance Equipment	\$36,000	\$0	\$0	\$0	\$0	0%	\$36,000
<b>Total Capital</b>	<b>\$256,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>256,000</b>



**County of Wellington**  
**Public Health Unit**  
Statement of Operations as of  
31 Mar 2014

	<b>Annual Budget</b>	<b>March Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Expenditures</b>					
Transfer Payments	\$2,288,000	\$0	\$630,659	28%	\$1,657,341
Debt Charges	\$379,600	\$0	\$(10,799)	(3%)	\$390,399
<b>Total Expenditures</b>	<b>\$2,667,600</b>	<b>\$0</b>	<b>\$619,860</b>	<b>23%</b>	<b>\$2,047,740</b>
NET OPERATING COST / (REVENUE)	\$2,667,600	\$0	\$619,860	23%	\$2,047,740
<b>NET COST (REVENUE)</b>	<b>\$2,667,600</b>	<b>\$0</b>	<b>\$619,860</b>	<b>23%</b>	<b>\$2,047,740</b>



## County of Wellington

### Public Health Unit

#### Capital Work-in-Progress Expenditures by Department

All Open Projects For The Period Ending March 31, 2014

		LIFE-TO-DATE ACTUALS					
	Approved Budget	March Actual	Current Year	Previous Years	Total	% of Budget	Remaining Budget
Health Unit Facilities	\$7,700,000	\$0	\$165,641	\$5,179,009	\$5,344,650	69%	\$2,355,350
Total Capital	\$7,700,000	\$0	\$165,641	\$5,179,009	\$5,344,650	69%	2,355,350





**County of Wellington**  
**Roads and Engineering**  
Statement of Operations as of  
31 Mar 2014

	<b>Annual Budget</b>	<b>March Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Municipal Recoveries	\$650,000	\$128,167	\$353,792	54%	\$296,208
User Fees & Charges	\$210,000	\$7,700	\$18,790	9%	\$191,210
Sales Revenue	\$350,000	\$3,973	\$3,973	1%	\$346,027
Internal Recoveries	\$1,600,000	\$323,044	\$981,272	61%	\$618,728
<b>Total Revenue</b>	<b>\$2,810,000</b>	<b>\$462,884</b>	<b>\$1,357,827</b>	<b>48%</b>	<b>\$1,452,173</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$4,645,800	\$516,527	\$1,608,583	35%	\$3,037,217
Supplies, Material & Equipment	\$3,614,500	\$500,077	\$2,562,447	71%	\$1,052,053
Purchased Services	\$1,212,600	\$186,593	\$307,549	25%	\$905,051
Insurance & Financial	\$279,100	\$0	\$284,325	102%	\$(5,225)
Minor Capital Expenses	\$625,700	\$1,010	\$23,508	4%	\$602,192
Debt Charges	\$225,900	\$111,465	\$95,054	42%	\$130,846
Internal Charges	\$1,510,300	\$323,080	\$981,332	65%	\$528,968
<b>Total Expenditures</b>	<b>\$12,113,900</b>	<b>\$1,638,752</b>	<b>\$5,862,799</b>	<b>48%</b>	<b>\$6,251,101</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$9,303,900</b>	<b>\$1,175,868</b>	<b>\$4,504,972</b>	<b>48%</b>	<b>\$4,798,928</b>
<b>Transfers</b>					
Transfers from Reserves	\$(225,900)	\$0	\$0	0%	\$(225,900)
Transfer to Capital	\$8,297,800	\$0	\$8,297,800	100%	\$0
Transfer to Reserves	\$1,714,200	\$0	\$1,234,200	72%	\$480,000
<b>Total Transfers</b>	<b>\$9,786,100</b>	<b>\$0</b>	<b>\$9,532,000</b>	<b>97%</b>	<b>\$254,100</b>
<b>NET COST (REVENUE)</b>	<b>\$19,090,000</b>	<b>\$1,175,868</b>	<b>\$14,036,972</b>	<b>74%</b>	<b>\$5,053,028</b>



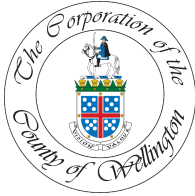
## County of Wellington

### Roads and Engineering

#### Capital Work-in-Progress Expenditures by Department

All Open Projects For The Period Ending March 31, 2014

	Approved Budget	March Actual	LIFE-TO-DATE ACTUALS				Remaining Budget
			Current Year	Previous Years	Total	% of Budget	
<b>Roads General</b>							
Various Shop Repairs 2014	\$100,000	\$250	\$22,721	\$2,756	\$25,478	25%	\$74,522
Roads Equipment 2014	\$1,545,000	\$474,202	\$474,202	\$0	\$474,202	31%	\$1,070,798
Rebuild/Renovate Erin Shop	\$125,000	\$2,235	\$2,235	\$18,432	\$20,667	17%	\$104,333
Central Garage Phase 2	\$5,037,000	\$3,378	\$5,821	\$4,899,030	\$4,904,851	97%	\$132,149
<b>Subtotal Roads General</b>	<b>\$6,807,000</b>	<b>\$480,065</b>	<b>\$504,979</b>	<b>\$4,920,218</b>	<b>\$5,425,197</b>	<b>80 %</b>	<b>\$1,381,803</b>
<b>Growth Related Construction</b>							
WR 30 at Road 3, Signals & L	\$120,000	\$0	\$0	\$38,937	\$38,937	32%	\$81,063
WR 46, WR 34 to 401	\$1,200,000	\$0	\$0	\$34,130	\$34,130	3%	\$1,165,870
WR 124, Passing Lane N of 125	\$200,000	\$1,678	\$1,678	\$26,430	\$28,108	14%	\$171,892
WR7 Psnng Lanes Elora/Ponsonby	\$2,950,000	\$3,679	\$3,679	\$2,133	\$5,812	0%	\$2,944,188
WR109 AT WR7 Int Improvmnts	\$100,000	\$0	\$0	\$0	\$0	0%	\$100,000
WR109 WR7 Traffic Imp Study	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
WR123, WR109 Traffic Imp Study	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
WR7 PL Design Salem to Tev	\$150,000	\$0	\$0	\$0	\$0	0%	\$150,000
WR12 @ WR8 Intersection Improv	\$25,000	\$0	\$0	\$0	\$0	0%	\$25,000
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	\$25,000	\$0	\$0	\$0	\$0	0%	\$25,000
WR109 @ WR5 Intersection	\$25,000	\$0	\$0	\$0	\$0	0%	\$25,000
WR124 @ Whitelaw Intersection	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
WR124 @ Guelph Rd 1 Inter	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
WR 46 Maltby to WR 34 2 km	\$1,100,000	\$0	\$1,203	\$184,213	\$185,417	17%	\$914,583
WR 124 at Jones Baseline, Left	\$675,000	\$2,248	\$2,543	\$49,090	\$51,633	8%	\$623,367
<b>Subtotal Growth Related Construction</b>	<b>\$6,920,000</b>	<b>\$7,605</b>	<b>\$9,104</b>	<b>\$334,933</b>	<b>\$344,037</b>	<b>5 %</b>	<b>\$6,575,963</b>
<b>Roads Construction</b>							



## County of Wellington

### Roads and Engineering

#### Capital Work-in-Progress Expenditures by Department

All Open Projects For The Period Ending March 31, 2014

	Approved Budget	March Actual	LIFE-TO-DATE ACTUALS				Remaining Budget
			Current Year	Previous Years	Total	% of Budget	
WR 50, 3rd Line to WR 24	\$2,425,000	\$833	\$15,862	\$313,634	\$329,496	14%	\$2,095,504
WR14, Eliza & Frederick Arthur	\$2,670,000	\$0	\$0	\$17,145	\$17,145	1%	\$2,652,855
WR 29, Wellington/Halton Bound	\$1,200,000	\$5,348	\$5,783	\$37,915	\$43,699	4%	\$1,156,301
WR 10, McGivern St Moorefield	\$100,000	\$0	\$0	\$17,843	\$17,843	18%	\$82,157
WR109, HWY89 S to end of curb	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
WR51, WR7 @ Hwy 6 2.3km	\$100,000	\$0	\$0	\$0	\$0	0%	\$100,000
WR124, Concept Plan	\$35,000	\$0	\$0	\$0	\$0	0%	\$35,000
WR25 - WR52 to WR42 7.0km	\$850,000	\$0	\$0	\$196,532	\$196,532	23%	\$653,468
<b>Subtotal Roads Construction</b>	<b>\$7,430,000</b>	<b>\$6,181</b>	<b>\$21,646</b>	<b>\$583,069</b>	<b>\$604,714</b>	<b>8 %</b>	<b>\$6,825,286</b>
<b>Bridges</b>							
WR 87 Maitland Bridge # 87137	\$45,000	\$0	\$6,872	\$0	\$6,872	15%	\$38,128
WR 87 Bridge # 87138	\$80,000	\$0	\$11,306	\$0	\$11,306	14%	\$68,694
WR 124 Bridge # 124135	\$150,000	\$0	\$1,462	\$4,309	\$5,771	4%	\$144,229
WR 36 Bridge 36122	\$100,000	\$0	\$1,117	\$1,531	\$2,648	3%	\$97,352
WR109 Bridge 109132	\$225,000	\$0	\$0	\$0	\$0	0%	\$225,000
WR35 Paddock Bridge #35087	\$200,000	\$0	\$4,508	\$2,613	\$7,121	4%	\$192,879
Various Bridge and Culvert Rep	\$400,000	\$0	\$0	\$121,010	\$121,010	30%	\$278,990
WR6, B006010, design repair	\$150,000	\$0	\$0	\$0	\$0	0%	\$150,000
WR7, Bosworth Bridge 07028	\$150,000	\$0	\$0	\$0	\$0	0%	\$150,000
WR8, Main St Bridge 008069	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
WR10, Moorefield Brdg 010023	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
WR10, Wyandot Brdg 010024	\$75,000	\$0	\$0	\$0	\$0	0%	\$75,000
WR16, Penford Bridge 16038	\$100,000	\$0	\$0	\$0	\$0	0%	\$100,000
WR30, Bridge 030124	\$200,000	\$0	\$0	\$0	\$0	0%	\$200,000
WR124, Bridge 124135	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
WR27, Bridge 27106 1km S of WR	\$65,000	\$0	\$0	\$24,938	\$24,938	38%	\$40,062



## County of Wellington

### Roads and Engineering

#### Capital Work-in-Progress Expenditures by Department

All Open Projects For The Period Ending March 31, 2014

	Approved Budget	March Actual	LIFE-TO-DATE ACTUALS				Remaining Budget
			Current Year	Previous Years	Total	% of Budget	
<b>Subtotal Bridges</b>	<b>\$2,090,000</b>	<b>\$0</b>	<b>\$25,264</b>	<b>\$154,401</b>	<b>\$179,665</b>	<b>9 %</b>	<b>\$1,910,335</b>
<b>Culverts</b>							
WR 6 Culvert # 06082, 0.6 km N	\$280,000	\$0	\$1,875	\$56,689	\$58,563	21%	\$221,437
WR12, Cul #120070 & 120240	\$590,400	\$0	\$1,981	\$72,768	\$74,749	13%	\$515,651
WR 86, Culvert # 86170 & 86180	\$590,000	\$0	\$10,721	\$11,157	\$21,878	4%	\$568,122
WR 109, Culvert 109123, RehaB	\$50,000	\$0	\$0	\$287	\$287	1%	\$49,713
WR11, Culvert 11005, D & Liner	\$450,000	\$0	\$6,005	\$6,633	\$12,637	3%	\$437,363
WR18, Culvert 18021, D & Liner	\$350,000	\$0	\$7,471	\$7,258	\$14,728	4%	\$335,272
WR6 Culvert #06081 replace	\$75,000	\$0	\$0	\$0	\$0	0%	\$75,000
WR11 Culvert, 1.7km S of 6th L	\$50,000	\$0	\$333	\$2,880	\$3,213	6%	\$46,787
WR22, Culvert east of WR23	\$575,000	\$0	\$2,437	\$10,856	\$13,294	2%	\$561,706
WR5, Culvert .9km s 7th line	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
WR11, Culvert 111020	\$100,000	\$0	\$0	\$0	\$0	0%	\$100,000
WR12, Culvert 12086	\$25,000	\$0	\$0	\$0	\$0	0%	\$25,000
WR12, Culvert 12087	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
<b>Subtotal Culverts</b>	<b>\$3,235,400</b>	<b>\$0</b>	<b>\$30,822</b>	<b>\$168,528</b>	<b>\$199,350</b>	<b>6 %</b>	<b>\$3,036,050</b>
<b>County Bridges on Local Roads</b>							
E-W Luther TL Bridge 000101	\$600,000	\$0	\$2,645	\$38,007	\$40,652	7%	\$559,348
Bridge # 00075, Erin/Eramosa	\$1,928,400	\$11,592	\$26,067	\$1,802,964	\$1,829,031	95%	\$99,369
<b>Subtotal County Bridges on Local Roads</b>	<b>\$2,528,400</b>	<b>\$11,592</b>	<b>\$28,712</b>	<b>\$1,840,971</b>	<b>\$1,869,683</b>	<b>74 %</b>	<b>\$658,717</b>
<b>Roads Resurfacing</b>							
WR6, Hwy6 w for 200m	\$125,000	\$0	\$0	\$0	\$0	0%	\$125,000
WR10, WR86 to Conc 4 5.4km	\$1,200,000	\$0	\$0	\$0	\$0	0%	\$1,200,000
WR16, WR15 to Hwy89 5.4km	\$550,000	\$0	\$0	\$0	\$0	0%	\$550,000
WR39, WR30 to WR31, 3.1km	\$325,000	\$0	\$0	\$0	\$0	0%	\$325,000
WR124, COG to Era pvmt preserv	\$475,000	\$0	\$0	\$0	\$0	0%	\$475,000



## County of Wellington

### Roads and Engineering

#### Capital Work-in-Progress Expenditures by Department

All Open Projects For The Period Ending March 31, 2014

	Approved Budget	March Actual	LIFE-TO-DATE ACTUALS			% of Budget	Remaining Budget
			Current Year	Previous Years	Total		
Subtotal Roads Resurfacing	\$2,675,000	\$0	\$0	\$0	\$0	0 %	\$2,675,000
Total Capital	\$31,685,800	\$505,443	\$620,526	\$8,002,120	\$8,622,646	27%	23,063,154



**County of Wellington**  
**Solid Waste Services**  
Statement of Operations as of  
31 Mar 2014

	<b>Annual Budget</b>	<b>March Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Grants and Subsidies	\$693,000	\$149,677	\$130,692	19%	\$562,308
Licenses, Permits and Rents	\$12,900	\$0	\$0	0%	\$12,900
User Fees & Charges	\$2,032,900	\$157,125	\$430,502	21%	\$1,602,398
Sales Revenue	\$915,300	\$83,595	\$106,520	12%	\$808,780
Internal Recoveries	\$365,100	\$39	\$39	0%	\$365,061
<b>Total Revenue</b>	<b>\$4,019,200</b>	<b>\$390,435</b>	<b>\$667,753</b>	<b>17%</b>	<b>\$3,351,447</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$2,286,400	\$179,917	\$546,610	24%	\$1,739,790
Supplies, Material & Equipment	\$930,600	\$38,080	\$69,073	7%	\$861,527
Purchased Services	\$4,427,400	\$312,642	\$672,263	15%	\$3,755,137
Insurance & Financial	\$140,100	\$4,477	\$95,837	68%	\$44,263
Internal Charges	\$366,400	\$184	\$427	0%	\$365,973
<b>Total Expenditures</b>	<b>\$8,150,900</b>	<b>\$535,301</b>	<b>\$1,384,210</b>	<b>17%</b>	<b>\$6,766,690</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$4,131,700</b>	<b>\$144,866</b>	<b>\$716,457</b>	<b>17%</b>	<b>\$3,415,243</b>
<b>Transfers</b>					
Transfers from Reserves	\$(274,900)	\$0	\$0	0%	\$(274,900)
Transfer to Capital	\$55,000	\$0	\$55,000	100%	\$0
Transfer to Reserves	\$900,000	\$0	\$900,000	100%	\$0
<b>Total Transfers</b>	<b>\$680,100</b>	<b>\$0</b>	<b>\$955,000</b>	<b>140%</b>	<b>\$(274,900)</b>
<b>NET COST (REVENUE)</b>	<b>\$4,811,800</b>	<b>\$144,866</b>	<b>\$1,671,457</b>	<b>35%</b>	<b>\$3,140,343</b>



## County of Wellington

### Solid Waste Services

#### Capital Work-in-Progress Expenditures by Department

All Open Projects For The Period Ending March 31, 2014

	Approved Budget	March Actual	LIFE-TO-DATE ACTUALS			% of Budget	Remaining Budget
			Current Year	Previous Years	Total		
Elora Transfer clsd Nichol LF	\$1,100,000	\$40,816	\$40,816	\$950,703	\$991,519	90%	\$108,481
Aberfoyle TS Development	\$950,000	\$25,489	\$33,215	\$538,053	\$571,268	60%	\$378,732
Site Scale Replacements	\$105,000	\$0	\$0	\$0	\$0	0%	\$105,000
Aberfoyle Closed Site	\$200,000	\$0	\$0	\$0	\$0	0%	\$200,000
Belwood Closed Site	\$360,000	\$0	\$0	\$0	\$0	0%	\$360,000
<b>Total Capital</b>	<b>\$2,715,000</b>	<b>\$66,305</b>	<b>\$74,031</b>	<b>\$1,488,757</b>	<b>\$1,562,787</b>	<b>58%</b>	<b>1,152,213</b>



**County of Wellington**  
**Planning**  
Statement of Operations as of  
31 Mar 2014

	<b>Annual Budget</b>	<b>March Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Grants and Subsidies	\$0	\$22,500	\$22,500	0%	\$(22,500)
Municipal Recoveries	\$40,000	\$4,798	\$7,028	18%	\$32,972
User Fees & Charges	\$240,000	\$36,100	\$57,530	24%	\$182,470
Internal Recoveries	\$500	\$0	\$0	0%	\$500
<b>Total Revenue</b>	<b>\$280,500</b>	<b>\$63,398</b>	<b>\$87,058</b>	<b>31%</b>	<b>\$193,442</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$1,527,900	\$114,330	\$348,817	23%	\$1,179,083
Supplies, Material & Equipment	\$53,700	\$1,047	\$5,009	9%	\$48,691
Purchased Services	\$284,400	\$5,375	\$23,536	8%	\$260,865
Transfer Payments	\$590,000	\$0	\$(19,078)	(3%)	\$609,078
Internal Charges	\$6,100	\$347	\$1,282	21%	\$4,818
<b>Total Expenditures</b>	<b>\$2,462,100</b>	<b>\$121,100</b>	<b>\$359,565</b>	<b>15%</b>	<b>\$2,102,535</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$2,181,600</b>	<b>\$57,702</b>	<b>\$272,507</b>	<b>12%</b>	<b>\$1,909,093</b>
<b>Transfers</b>					
Transfer to Reserves	\$150,000	\$0	\$0	0%	\$150,000
<b>Total Transfers</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$150,000</b>
<b>NET COST (REVENUE)</b>	<b>\$2,331,600</b>	<b>\$57,702</b>	<b>\$272,507</b>	<b>12%</b>	<b>\$2,059,093</b>





## County of Wellington

### Planning

#### Capital Work-in-Progress Expenditures by Department

All Open Projects For The Period Ending March 31, 2014

	Approved Budget	March Actual	LIFE-TO-DATE ACTUALS			% of Budget	Remaining Budget
			Current Year	Previous Years	Total		
Trans Canada Trail	\$225,000	\$0	\$0	\$0	\$0	0%	\$225,000
Official Plan Update	\$40,000	\$898	\$898	\$0	\$898	2%	\$39,102
<b>Total Capital</b>	<b>\$265,000</b>	<b>\$898</b>	<b>\$898</b>	<b>\$0</b>	<b>\$898</b>	<b>0%</b>	<b>264,102</b>



**County of Wellington**  
**Green Legacy**  
Statement of Operations as of  
31 Mar 2014

	<b>Annual Budget</b>	<b>March Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Grants and Subsidies	\$0	\$6,017	\$6,017	0%	\$(6,017)
Sales Revenue	\$2,000	\$30	\$30	2%	\$1,970
<b>Total Revenue</b>	<b>\$2,000</b>	<b>\$6,047</b>	<b>\$6,047</b>	<b>302%</b>	<b>\$(4,047)</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$457,400	\$37,792	\$100,562	22%	\$356,838
Supplies, Material & Equipment	\$101,100	\$6,142	\$8,518	8%	\$92,582
Purchased Services	\$79,500	\$2,302	\$4,242	5%	\$75,258
Insurance & Financial	\$9,500	\$0	\$8,586	90%	\$914
Internal Charges	\$5,000	\$20	\$20	0%	\$4,980
<b>Total Expenditures</b>	<b>\$652,500</b>	<b>\$46,256</b>	<b>\$121,928</b>	<b>19%</b>	<b>\$530,572</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$650,500</b>	<b>\$40,210</b>	<b>\$115,881</b>	<b>18%</b>	<b>\$534,619</b>
<b>NET COST (REVENUE)</b>	<b>\$650,500</b>	<b>\$40,210</b>	<b>\$115,881</b>	<b>18%</b>	<b>\$534,619</b>



**County of Wellington**  
**Emergency Management**  
Statement of Operations as of  
31 Mar 2014

	<b>Annual Budget</b>	<b>March Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$272,400	\$21,786	\$64,780	24%	\$207,620
Supplies, Material & Equipment	\$19,900	\$2,291	\$3,639	18%	\$16,261
Purchased Services	\$156,600	\$6,345	\$82,484	53%	\$74,116
Transfer Payments	\$141,000	\$0	\$0	0%	\$141,000
Insurance & Financial	\$700	\$0	\$1,055	151%	\$(355)
<b>Total Expenditures</b>	<b>\$590,600</b>	<b>\$30,423</b>	<b>\$151,959</b>	<b>26%</b>	<b>\$438,641</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$590,600</b>	<b>\$30,423</b>	<b>\$151,959</b>	<b>26%</b>	<b>\$438,641</b>
<b>Transfers</b>					
Transfers from Reserves	\$(68,000)	\$(12,907)	\$(12,907)	19%	\$(55,093)
<b>Total Transfers</b>	<b>\$(68,000)</b>	<b>\$(12,907)</b>	<b>\$(12,907)</b>	<b>19%</b>	<b>\$(55,093)</b>
<b>NET COST (REVENUE)</b>	<b>\$522,600</b>	<b>\$17,515</b>	<b>\$139,051</b>	<b>27%</b>	<b>\$383,549</b>



## County of Wellington

### Emergency Management

#### Capital Work-in-Progress Expenditures by Department

All Open Projects For The Period Ending March 31, 2014

	Approved Budget	March Actual	LIFE-TO-DATE ACTUALS			% of Budget	Remaining Budget
			Current Year	Previous Years	Total		
Emergency Management Vehicle	\$35,000	\$0	\$0	\$31,455	\$31,455	90%	\$3,545
Communication Tower	\$400,000	\$17,805	\$17,805	\$30,892	\$48,697	12%	\$351,303
<b>Total Capital</b>	<b>\$435,000</b>	<b>\$17,805</b>	<b>\$17,805</b>	<b>\$62,347</b>	<b>\$80,152</b>	<b>18%</b>	<b>354,848</b>



**County of Wellington**  
**Police Services**  
Statement of Operations as of  
31 Mar 2014

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
<b>Revenue</b>					
Grants and Subsidies	\$267,600	\$0	\$(41,762)	(16%)	\$309,362
Licenses, Permits and Rents	\$153,600	\$13,565	\$40,515	26%	\$113,085
Fines and Penalties	\$75,000	\$10,338	\$17,105	23%	\$57,895
User Fees & Charges	\$79,000	\$5,921	\$14,569	18%	\$64,431
Other Revenue	\$1,000	\$11	\$17	2%	\$983
<b>Total Revenue</b>	<b>\$576,200</b>	<b>\$29,835</b>	<b>\$30,444</b>	<b>5%</b>	<b>\$545,756</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$137,400	\$11,266	\$33,853	25%	\$103,547
Supplies, Material & Equipment	\$40,500	\$5,262	\$10,895	27%	\$29,605
Purchased Services	\$359,800	\$48,193	\$104,637	29%	\$255,163
Transfer Payments	\$17,796,000	\$1,520,466	\$4,681,995	26%	\$13,114,005
Insurance & Financial	\$10,200	\$0	\$5,581	55%	\$4,619
Minor Capital Expenses	\$4,000	\$0	\$0	0%	\$4,000
Debt Charges	\$594,500	\$78,610	\$55,507	9%	\$538,993
Internal Charges	\$1,500	\$137	\$441	29%	\$1,059
<b>Total Expenditures</b>	<b>\$18,943,900</b>	<b>\$1,663,934</b>	<b>\$4,892,909</b>	<b>26%</b>	<b>\$14,050,991</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$18,367,700</b>	<b>\$1,634,099</b>	<b>\$4,862,466</b>	<b>26%</b>	<b>\$13,505,234</b>
<b>Transfers</b>					
Transfers from Reserves	\$(93,000)	\$0	\$0	0%	\$(93,000)
Transfer to Capital	\$52,000	\$0	\$52,000	100%	\$0
Transfer to Reserves	\$90,000	\$0	\$90,000	100%	\$0
<b>Total Transfers</b>	<b>\$49,000</b>	<b>\$0</b>	<b>\$142,000</b>	<b>290%</b>	<b>\$(93,000)</b>
<b>NET COST (REVENUE)</b>	<b>\$18,416,700</b>	<b>\$1,634,099</b>	<b>\$5,004,466</b>	<b>27%</b>	<b>\$13,412,234</b>



## County of Wellington

### Police Services

#### Capital Work-in-Progress Expenditures by Department

All Open Projects For The Period Ending March 31, 2014

	Approved Budget	March Actual	LIFE-TO-DATE ACTUALS			% of Budget	Remaining Budget
			Current Year	Previous Years	Total		
NW OPP Operations Centre	\$7,500,000	\$154,901	\$556,288	\$6,327,781	\$6,884,069	92%	\$615,931
CW OPP Ramp Heating System	\$80,000	\$0	\$0	\$2,230	\$2,230	3%	\$77,770
New Officers Equipment 2014	\$12,000	\$0	\$0	\$0	\$0	0%	\$12,000
<b>Total Capital</b>	<b>\$7,592,000</b>	<b>\$154,901</b>	<b>\$556,288</b>	<b>\$6,330,010</b>	<b>\$6,886,299</b>	<b>91%</b>	<b>705,701</b>



**County of Wellington**  
**Museum & Archives at WP**  
Statement of Operations as of  
31 Mar 2014

	<b>Annual Budget</b>	<b>March 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	\$25,000	\$2,395	\$8,754	35%	\$16,246
User Fees & Charges	\$60,000	\$4,055	\$4,774	8%	\$55,226
Sales Revenue	\$11,000	\$252	\$402	4%	\$10,598
Other Revenue	\$7,000	\$200	\$200	3%	\$6,800
<b>Total Revenue</b>	<b>\$155,300</b>	<b>\$6,902</b>	<b>\$14,130</b>	<b>9%</b>	<b>\$141,170</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$1,298,700	\$97,661	\$292,642	23%	\$1,006,058
Supplies, Material & Equipment	\$166,000	\$25,826	\$37,588	23%	\$128,412
Purchased Services	\$251,300	\$20,745	\$22,909	9%	\$228,391
Transfer Payments	\$7,000	\$0	\$0	0%	\$7,000
Insurance & Financial	\$19,000	\$0	\$18,338	97%	\$662
<b>Total Expenditures</b>	<b>\$1,742,000</b>	<b>\$144,231</b>	<b>\$371,477</b>	<b>21%</b>	<b>\$1,370,523</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$1,586,700</b>	<b>\$137,330</b>	<b>\$357,348</b>	<b>23%</b>	<b>\$1,229,352</b>
<b>Transfers</b>					
Transfer to Capital	\$175,000	\$0	\$175,000	100%	\$0
<b>Total Transfers</b>	<b>\$175,000</b>	<b>\$0</b>	<b>\$175,000</b>	<b>100%</b>	<b>\$0</b>
<b>NET COST (REVENUE)</b>	<b>\$1,761,700</b>	<b>\$137,330</b>	<b>\$532,348</b>	<b>30%</b>	<b>\$1,229,352</b>



## County of Wellington

Museum & Archives at WP

Capital Work-in-Progress Expenditures by Department

All Open Projects For The Period Ending March 31, 2014

	Approved Budget	March Actual	LIFE-TO-DATE ACTUALS			% of Budget	Remaining Budget
			Current Year	Previous Years	Total		
Terrace / OPP Road Upgrade	\$1,300,000	\$3,184	\$38,384	\$7,579	\$45,963	4%	\$1,254,037
Groves Hospital Grant	\$3,882,000	\$6,972	\$71,708	\$7,120	\$78,828	2%	\$3,803,172
WP& Artifact Storage Buildings	\$730,000	\$0	\$0	\$206,468	\$206,468	28%	\$523,532
Commons Development	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
<b>Total Capital</b>	<b>\$5,962,000</b>	<b>\$10,156</b>	<b>\$110,092</b>	<b>\$221,166</b>	<b>\$331,258</b>	<b>6%</b>	<b>5,630,742</b>





**County of Wellington**  
**Library Services**  
Statement of Operations as of  
31 Mar 2014

	<b>Annual Budget</b>	<b>March Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Grants and Subsidies	\$157,500	\$0	\$0	0%	\$157,500
Municipal Recoveries	\$24,700	\$0	\$0	0%	\$24,700
Licenses, Permits and Rents	\$33,000	\$1,122	\$8,551	26%	\$24,449
User Fees & Charges	\$94,100	\$7,065	\$18,339	19%	\$75,761
Sales Revenue	\$7,900	\$586	\$2,057	26%	\$5,843
Other Revenue	\$0	\$2	\$6	0%	\$(6)
<b>Total Revenue</b>	<b>\$317,200</b>	<b>\$8,774</b>	<b>\$28,952</b>	<b>9%</b>	<b>\$288,248</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$3,597,300	\$284,733	\$850,487	24%	\$2,746,813
Supplies, Material & Equipment	\$795,900	\$72,736	\$161,465	20%	\$634,435
Purchased Services	\$775,000	\$103,478	\$241,340	31%	\$533,660
Insurance & Financial	\$25,100	\$0	\$22,109	88%	\$2,991
Minor Capital Expenses	\$47,000	\$0	\$0	0%	\$47,000
Debt Charges	\$693,400	\$130,374	\$235,438	34%	\$457,962
Internal Charges	\$1,500	\$0	\$0	0%	\$1,500
<b>Total Expenditures</b>	<b>\$5,935,200</b>	<b>\$591,320</b>	<b>\$1,510,839</b>	<b>25%</b>	<b>\$4,424,361</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$5,618,000</b>	<b>\$582,546</b>	<b>\$1,481,887</b>	<b>26%</b>	<b>\$4,136,113</b>
<b>Transfers</b>					
Transfers from Reserves	\$(209,700)	\$0	\$0	0%	\$(209,700)
Transfer to Capital	\$300,000	\$0	\$300,000	100%	\$0
Transfer to Reserves	\$1,500,000	\$0	\$1,500,000	100%	\$0
<b>Total Transfers</b>	<b>\$1,590,300</b>	<b>\$0</b>	<b>\$1,800,000</b>	<b>113%</b>	<b>\$(209,700)</b>
<b>NET COST (REVENUE)</b>	<b>\$7,208,300</b>	<b>\$582,546</b>	<b>\$3,281,887</b>	<b>46%</b>	<b>\$3,926,413</b>



## County of Wellington

### Library Services

#### Capital Work-in-Progress Expenditures by Department

All Open Projects For The Period Ending March 31, 2014

	Approved Budget	March Actual	LIFE-TO-DATE ACTUALS			% of Budget	Remaining Budget
			Current Year	Previous Years	Total		
Aboyne Facility Improvements	\$570,000	\$0	\$0	\$106,166	\$106,166	19%	\$463,834
Fergus Branch Exp and Reno	\$5,000,000	\$3,695	\$(126,407)	\$1,326,512	\$1,200,105	24%	\$3,799,895
Fergus Branch Coll Enhancement	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
Palmerston Branch Exp	\$500,000	\$0	\$0	\$0	\$0	0%	\$500,000
Radio Frequency ID System	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
<b>Total Capital</b>	<b>\$6,170,000</b>	<b>\$3,695</b>	<b>\$(126,407)</b>	<b>\$1,432,677</b>	<b>\$1,306,271</b>	<b>21%</b>	<b>4,863,729</b>



**County of Wellington**  
**Ontario Works**  
Statement of Operations as of  
31 Mar 2014

	<b>Annual Budget</b>	<b>March Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Grants and Subsidies	\$18,693,500	\$1,519,867	\$4,545,024	24%	\$14,148,476
Municipal Recoveries	\$3,772,200	\$256,364	\$839,980	22%	\$2,932,220
Other Revenue	\$56,900	\$226	\$39,440	69%	\$17,460
Internal Recoveries	\$10,300	\$876	\$5,526	54%	\$4,774
<b>Total Revenue</b>	<b>\$22,532,900</b>	<b>\$1,777,332</b>	<b>\$5,429,970</b>	<b>24%</b>	<b>\$17,102,930</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$5,725,200	\$471,827	\$1,390,883	24%	\$4,334,317
Supplies, Material & Equipment	\$213,800	\$14,044	\$30,065	14%	\$183,735
Purchased Services	\$372,600	\$20,047	\$86,336	23%	\$286,264
Social Assistance	\$16,740,000	\$1,357,913	\$4,047,935	24%	\$12,692,065
Transfer Payments	\$24,300	\$0	\$0	0%	\$24,300
Insurance & Financial	\$0	\$0	\$569	0%	\$(569)
Internal Charges	\$1,269,900	\$106,160	\$322,153	25%	\$947,747
<b>Total Expenditures</b>	<b>\$24,345,800</b>	<b>\$1,969,990</b>	<b>\$5,877,942</b>	<b>24%</b>	<b>\$18,467,858</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$1,812,900</b>	<b>\$192,658</b>	<b>\$447,972</b>	<b>25%</b>	<b>\$1,364,928</b>
<b>NET COST (REVENUE)</b>	<b>\$1,812,900</b>	<b>\$192,658</b>	<b>\$447,972</b>	<b>25%</b>	<b>\$1,364,928</b>



**County of Wellington**  
**Child Care Services**  
Statement of Operations as of  
31 Mar 2014

	<b>Annual Budget</b>	<b>March Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Grants and Subsidies	\$11,080,300	\$1,389,046	\$3,575,418	32%	\$7,504,882
Municipal Recoveries	\$2,223,100	\$322,914	\$546,345	25%	\$1,676,755
User Fees & Charges	\$241,000	\$15,027	\$40,175	17%	\$200,825
Internal Recoveries	\$313,100	\$1,327	\$73,364	23%	\$239,736
<b>Total Revenue</b>	<b>\$13,857,500</b>	<b>\$1,728,314</b>	<b>\$4,235,303</b>	<b>31%</b>	<b>\$9,622,197</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$3,210,100	\$232,159	\$703,816	22%	\$2,506,284
Supplies, Material & Equipment	\$168,100	\$8,244	\$21,165	13%	\$146,935
Purchased Services	\$139,800	\$78,269	\$87,284	62%	\$52,516
Social Assistance	\$10,126,200	\$1,491,353	\$3,424,937	34%	\$6,701,263
Transfer Payments	\$100,000	\$23,677	\$45,556	46%	\$54,444
Insurance & Financial	\$0	\$0	\$1,377	0%	\$(1,377)
Minor Capital Expenses	\$119,600	\$0	\$0	0%	\$119,600
Internal Charges	\$951,700	\$43,801	\$201,344	21%	\$750,356
<b>Total Expenditures</b>	<b>\$14,815,500</b>	<b>\$1,877,504</b>	<b>\$4,485,479</b>	<b>30%</b>	<b>\$10,330,021</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$958,000</b>	<b>\$149,189</b>	<b>\$250,176</b>	<b>26%</b>	<b>\$707,824</b>
<b>Transfers</b>					
Transfers from Reserves	\$(100,000)	\$(50,000)	\$(50,000)	50%	\$(50,000)
<b>Total Transfers</b>	<b>\$(100,000)</b>	<b>\$(50,000)</b>	<b>\$(50,000)</b>	<b>50%</b>	<b>\$(50,000)</b>
<b>NET COST (REVENUE)</b>	<b>\$858,000</b>	<b>\$99,189</b>	<b>\$200,176</b>	<b>23%</b>	<b>\$657,824</b>



**County of Wellington**  
**Social Housing**  
Statement of Operations as of  
31 Mar 2014

	<b>Annual Budget</b>	<b>March Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Grants and Subsidies	\$7,254,500	\$511,831	\$1,820,351	25%	\$5,434,149
Municipal Recoveries	\$15,458,300	\$1,023,864	\$3,107,091	20%	\$12,351,209
Licenses, Permits and Rents	\$5,125,000	\$433,639	\$1,284,923	25%	\$3,840,077
User Fees & Charges	\$52,500	\$3,978	\$11,906	23%	\$40,594
Other Revenue	\$0	\$1,348	\$1,348	0%	\$(1,348)
<b>Total Revenue</b>	<b>\$27,890,300</b>	<b>\$1,974,660</b>	<b>\$6,225,619</b>	<b>22%</b>	<b>\$21,664,681</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$3,416,700	\$259,509	\$782,256	23%	\$2,634,444
Supplies, Material & Equipment	\$339,700	\$21,884	\$47,424	14%	\$292,276
Purchased Services	\$6,067,700	\$525,314	\$1,651,512	27%	\$4,416,188
Social Assistance	\$17,574,500	\$1,300,506	\$3,618,286	21%	\$13,956,214
Transfer Payments	\$1,225,300	\$0	\$306,336	25%	\$918,964
Insurance & Financial	\$224,100	\$159	\$170,078	76%	\$54,022
Minor Capital Expenses	\$1,325,000	\$71,319	\$121,989	9%	\$1,203,011
Internal Charges	\$653,800	\$54,482	\$164,244	25%	\$489,556
<b>Total Expenditures</b>	<b>\$30,826,800</b>	<b>\$2,233,174</b>	<b>\$6,862,126</b>	<b>22%</b>	<b>\$23,964,674</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$2,936,500</b>	<b>\$258,514</b>	<b>\$636,506</b>	<b>22%</b>	<b>\$2,299,994</b>
<b>Transfers</b>					
Transfer to Capital	\$290,200	\$290,200	\$290,200	100%	\$0
Transfer to Reserves	\$1,500,000	\$1,500,000	\$1,500,000	100%	\$0
<b>Total Transfers</b>	<b>\$1,790,200</b>	<b>\$1,790,200</b>	<b>\$1,790,200</b>	<b>100%</b>	<b>\$0</b>
<b>NET COST (REVENUE)</b>	<b>\$4,726,700</b>	<b>\$2,048,714</b>	<b>\$2,426,706</b>	<b>51%</b>	<b>\$2,299,994</b>



**County of Wellington**  
**County Affordable Housing**  
Statement of Operations as of  
31 Mar 2014

	<b>Annual Budget</b>	<b>March Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Grants and Subsidies	\$206,400	\$0	\$0	0%	\$206,400
Licenses, Permits and Rents	\$404,200	\$40,383	\$115,974	29%	\$288,226
User Fees & Charges	\$0	\$25	\$50	0%	\$(50)
<b>Total Revenue</b>	<b>\$610,600</b>	<b>\$40,408</b>	<b>\$116,024</b>	<b>19%</b>	<b>\$494,576</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$3,600	\$246	\$721	20%	\$2,879
Supplies, Material & Equipment	\$14,200	\$1,599	\$4,424	31%	\$9,776
Purchased Services	\$294,900	\$41,603	\$73,442	25%	\$221,458
Transfer Payments	\$3,500	\$0	\$0	0%	\$3,500
Insurance & Financial	\$9,900	\$0	\$9,530	96%	\$370
Minor Capital Expenses	\$26,600	\$10,791	\$14,406	54%	\$12,194
Debt Charges	\$301,600	\$0	\$(9,877)	(3%)	\$311,477
<b>Total Expenditures</b>	<b>\$654,300</b>	<b>\$54,238</b>	<b>\$92,645</b>	<b>14%</b>	<b>\$561,655</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$43,700</b>	<b>\$13,830</b>	<b>\$(23,379)</b>	<b>(53%)</b>	<b>\$67,079</b>
<b>Transfers</b>					
Transfers from Reserves	\$(43,700)	\$0	\$0	0%	\$(43,700)
Transfer to Reserves	\$500,000	\$500,000	\$500,000	100%	\$0
<b>Total Transfers</b>	<b>\$456,300</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>110%</b>	<b>\$(43,700)</b>
<b>NET COST (REVENUE)</b>	<b>\$500,000</b>	<b>\$513,830</b>	<b>\$476,621</b>	<b>95%</b>	<b>\$23,379</b>



## County of Wellington

### Social Services

#### Capital Work-in-Progress Expenditures by Department All Open Projects For The Period Ending March 31, 2014

	Approved Budget	March Actual	LIFE-TO-DATE ACTUALS				Remaining Budget
			Current Year	Previous Years	Total	% of Budget	
Investing in Affordable Hsing	\$600,000	\$0	\$0	\$0	\$0	0%	\$600,000
Mohawk/ Montana Kitchens	\$310,000	\$0	\$13,265	\$204,230	\$217,495	70%	\$92,505
301-303 Edinburgh Kitchens	\$90,000	\$0	\$0	\$50,271	\$50,271	56%	\$39,729
Palmerston Kitchens	\$80,000	\$0	\$0	\$73,227	\$73,227	92%	\$6,774
Willowdale Construction	\$2,000,000	\$230,709	\$246,065	\$0	\$246,065	12%	\$1,753,935
261-263 Speedvale Elevator	\$40,000	\$0	\$0	\$0	\$0	0%	\$40,000
221 Mary Landscape upgrade	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
263 Speedvale Fire System	\$60,000	\$0	\$0	\$0	\$0	0%	\$60,000
500 Ferrier Front Entrance	\$40,000	\$0	\$0	\$0	\$0	0%	\$40,000
Applewood Sunset Parking Lot	\$100,000	\$0	\$0	\$0	\$0	0%	\$100,000
51 John St Make up Air Unit	\$70,000	\$0	\$0	\$0	\$0	0%	\$70,000
Willow Dawson Parking Lot	\$130,000	\$0	\$0	\$0	\$0	0%	\$130,000
450 Albert Front Entrance	\$40,000	\$0	\$0	\$0	\$0	0%	\$40,000
229 Dublin Roof	\$25,000	\$0	\$0	\$0	\$0	0%	\$25,000
212 Whites Rd Parking Lot	\$100,000	\$0	\$0	\$0	\$0	0%	\$100,000
130 Grange Balcony Waterproof	\$170,000	\$0	\$0	\$0	\$0	0%	\$170,000
212 Whites Rd Make up Air Unit	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
411 Waterloo Retaining Wall	\$180,000	\$0	\$0	\$0	\$0	0%	\$180,000
212 Whites Rd Balcony	\$120,000	\$0	\$0	\$0	\$0	0%	\$120,000
Gordon St Moisture Remediation	\$350,000	\$1,808	\$34,880	\$62,582	\$97,462	28%	\$252,538
<b>Total Capital</b>	<b>\$4,605,000</b>	<b>\$232,516</b>	<b>\$294,210</b>	<b>\$390,310</b>	<b>\$684,520</b>	<b>15%</b>	<b>3,920,480</b>



**County of Wellington**  
**Homes for the Aged**  
Statement of Operations as of  
31 Mar 2014

	<b>Annual Budget</b>	<b>March Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Grants and Subsidies	\$7,898,200	\$657,964	\$2,022,840	26%	\$5,875,360
Municipal Recoveries	\$1,309,000	\$48,287	\$285,930	22%	\$1,023,070
User Fees & Charges	\$4,182,500	\$341,106	\$1,024,094	24%	\$3,158,406
Other Revenue	\$0	\$14,863	\$19,815	0%	\$(19,815)
<b>Total Revenue</b>	<b>\$13,389,700</b>	<b>\$1,062,220</b>	<b>\$3,352,679</b>	<b>25%</b>	<b>\$10,037,021</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$13,989,300	\$1,124,403	\$3,421,626	24%	\$10,567,674
Supplies, Material & Equipment	\$1,182,300	\$120,403	\$232,891	20%	\$949,409
Purchased Services	\$974,800	\$92,883	\$236,883	24%	\$737,917
Insurance & Financial	\$32,000	\$0	\$31,682	99%	\$318
Minor Capital Expenses	\$0	\$12,890	\$12,890	0%	\$(12,890)
Debt Charges	\$1,964,000	\$0	\$565,246	29%	\$1,398,754
Internal Charges	\$1,083,100	\$73,498	\$241,979	22%	\$841,121
<b>Total Expenditures</b>	<b>\$19,225,500</b>	<b>\$1,424,077</b>	<b>\$4,743,196</b>	<b>25%</b>	<b>\$14,482,304</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$5,835,800</b>	<b>\$361,857</b>	<b>\$1,390,517</b>	<b>24%</b>	<b>\$4,445,283</b>
<b>Transfers</b>					
Transfer to Capital	\$128,000	\$0	\$128,000	100%	\$0
Transfer to Reserves	\$1,393,000	\$0	\$250,000	18%	\$1,143,000
<b>Total Transfers</b>	<b>\$1,521,000</b>	<b>\$0</b>	<b>\$378,000</b>	<b>25%</b>	<b>\$1,143,000</b>
<b>NET COST (REVENUE)</b>	<b>\$7,356,800</b>	<b>\$361,857</b>	<b>\$1,768,517</b>	<b>24%</b>	<b>\$5,588,283</b>





## County of Wellington

Homes for the Aged

Capital Work-in-Progress Expenditures by Department

All Open Projects For The Period Ending March 31, 2014

	Approved Budget	March Actual	LIFE-TO-DATE ACTUALS			% of Budget	Remaining Budget
			Current Year	Previous Years	Total		
Resident Vans	\$85,000	\$0	\$0	\$21,821	\$21,821	26%	\$63,179
Terrace Roof Replacement	\$2,500,000	\$329	\$49,145	\$2,418,690	\$2,467,834	99%	\$32,166
Nursing Equipment Replacements	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
Resident Equipment Lifts	\$60,000	\$362	\$30,043	\$0	\$30,043	50%	\$29,957
<b>Total Capital</b>	<b>\$2,695,000</b>	<b>\$691</b>	<b>\$79,188</b>	<b>\$2,440,510</b>	<b>\$2,519,698</b>	<b>93%</b>	<b>175,302</b>



**County of Wellington**  
**Economic Development**  
Statement of Operations as of  
31 Mar 2014

	<b>Annual Budget</b>	<b>March Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Grants and Subsidies	\$81,000	\$5,736	\$7,064	9%	\$73,936
Municipal Recoveries	\$17,500	\$0	\$0	0%	\$17,500
User Fees & Charges	\$71,500	\$1,950	\$1,948	3%	\$69,552
Other Revenue	\$11,000	\$0	\$315	3%	\$10,685
<b>Total Revenue</b>	<b>\$181,000</b>	<b>\$7,686</b>	<b>\$9,327</b>	<b>5%</b>	<b>\$171,673</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$239,100	\$16,026	\$43,817	18%	\$195,283
Supplies, Material & Equipment	\$18,900	\$3,527	\$4,094	22%	\$14,806
Purchased Services	\$382,200	\$25,375	\$30,110	8%	\$352,090
Transfer Payments	\$255,000	\$25,000	\$25,000	10%	\$230,000
<b>Total Expenditures</b>	<b>\$895,200</b>	<b>\$69,927</b>	<b>\$103,021</b>	<b>12%</b>	<b>\$792,179</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$714,200</b>	<b>\$62,241</b>	<b>\$93,694</b>	<b>13%</b>	<b>\$620,506</b>
<b>Transfers</b>					
Transfers from Reserves	\$(175,000)	\$0	\$0	0%	\$(175,000)
Transfer to Reserves	\$100,000	\$0	\$100,000	100%	\$0
<b>Total Transfers</b>	<b>\$(75,000)</b>	<b>\$0</b>	<b>\$100,000</b>	<b>(133%)</b>	<b>\$(175,000)</b>
<b>NET COST (REVENUE)</b>	<b>\$639,200</b>	<b>\$62,241</b>	<b>\$193,694</b>	<b>30%</b>	<b>\$445,506</b>



# COUNTY OF WELLINGTON

---

## COMMITTEE REPORT

**To:** Chair and Members of the Administration, Finance and Personnel Committee  
**From:** Ken DeHart, County Treasurer  
**Date:** Tuesday, April 15, 2014  
**Subject:** 2013 Year-End Accounting Report

---

### Background:

The County of Wellington's 2013 year-end position is set out in the attached Schedule 'A'. The final year end position for the County is a surplus of \$1,046,100 or 1.3% of the 2013 tax levy.

A description of the more significant 2013 operating variances is set out below.

- Social Housing: net savings of \$323,900 due to lower than expected utility costs, property taxes, transfers to non-profit and coop housing providers and staff and administrative savings
- Roads: the severe winter conditions in 2013 resulted in winter control costs that have far exceeded the budget. The total cost of winter control in 2013 amounted to just over \$6.0 million which is \$1.58 million in excess of the budget. Additional overages in Roads include fleet maintenance repair and fuel costs for the snowplows as well as one time drain repair costs.
- Police: savings of \$503,700 as a result of the 2013 final year end reconciliation from the OPP including administrative savings related to the Civilian Data Entry programme
- Wellington Terrace: additional provincial grant revenues for RAI MDS funding and nursing support for dementia
- Solid Waste: savings of \$449,500 due to additional WDO grant revenue allocated to 2013, as well as savings in the purchased services line related to printing, advertising, HHW event costs, legal, consultants and costs at the Aberfoyle transfer station.
- Land Ambulance: over budget by \$178,000 due to over expenditures and under budgeted part-time hours from the contract with the City of Guelph. County staff will monitor this situation in 2014 to check if the City has rectified the problem in their budgeted figures.
- Planning: savings of just over \$200,000 are related to lower than anticipated costs for the Risk Management Officer for source water protection, well water stewardship programme and legal fees.
- General Government: savings of over \$465,000 in administrative departments due to a lower than anticipated escalation claw back from our provincial rental revenues for our properties; and savings from hardware, network equipment and software licensing fees.

- General Revenues, Expenditures and Taxes: A number of general expenditures including tax and general write-offs, and legal fees came in lower than budgeted by approximately \$690,000. A positive variance of approximately \$665,000 has also been realized based on greater than anticipated supplementary and omitted assessment revenue and payments-in-lieu of taxation. The lower than anticipated tax write-offs for 2013 allowed the County to make an additional provision for potential Gravel Pit related write-offs that are currently pending but not yet finalized.

### **Summary and Discussion:**

A large expenditure variance due to the severe winter weather in Roads was offset by a number of other savings and efficiencies as identified in other departments. Overall, the Winter Control budget was over by approximately \$1.6 million in 2013. The County's Winter Control Reserve sits at approximately \$1.3 million at year-end. The severe winter weather has continued to take its toll on the County's budget in the early part of 2014. The winter control budget is just under 80% spent as of March 31, 2014; leaving less than \$1 million in budget to cover the remainder of the year. At this point in 2013, the winter control budget was only 70% spent with over \$1.3 million remaining.

Given the risk associated with the winter budget in 2014, staff are recommending that the Winter Control Reserve not be utilized to cover the 2013 budget overage. Since the variance in 2013 is covered by savings in other areas, the reserve is better kept intact to cover an anticipated variance in 2014.

The surplus is recommended to be transferred to the County Property Reserve to fund the remainder of the County's contribution to the Health Unit Facility project to eliminate the need to issue any further debt to fund the project.

### **Recommendation:**

That the 2013 Operating Statement as set out on Schedule 'A' to this report be approved, subject to completion of the year-end audit; and

That the 2013 Operating Budget surplus be transferred to the County Property Reserve.

Respectfully submitted,



Ken DeHart, CGA  
County Treasurer

**COUNTY OF WELLINGTON**  
**2013 OPERATING BUDGET VARIANCE ANALYSIS AS OF DECEMBER 31, 2013**

	2013 Budget	May 31/13 net actual	Sept 30/13 net actual	Dec 31/13 net actual	Dec 31/13 actual as a % of budget	Actual variance to Dec. 31/13	
						\$	%
<b><u>Programmes and Services</u></b>							
Ontario Works	1,764.6	772.6	1,294.7	1,829.1	104%	(64.5)	-4%
Social Housing	3,080.3	1,469.6	2,039.8	2,756.4	89%	323.9	11%
Affordable Housing	500.0	332.6	504.2	500.0	100%	0.0	0%
Roads and Bridges	18,916.3	15,093.3	17,331.4	21,051.6	111%	(2,135.3)	-11%
Police Services	18,866.9	9,089.4	14,427.2	18,363.2	97%	503.7	3%
Wellington Terrace	6,861.5	2,192.5	5,246.9	6,729.3	98%	132.2	2%
Child Care Services	769.9	309.6	575.1	829.4	108%	(59.5)	-8%
Solid Waste Services	5,684.1	3,130.8	4,440.6	5,234.6	92%	449.5	8%
County Library System	5,116.3	2,324.4	4,080.3	5,096.0	100%	20.3	0%
Land Ambulance	3,145.3	1,166.2	2,107.6	3,323.3	106%	(178.0)	-6%
Planning and Development	2,251.3	557.3	985.1	2,051.0	91%	200.3	9%
Public Health	2,532.5	1,215.9	1,823.8	2,530.3	100%	2.2	0%
County Museum and Archives	1,673.1	830.4	1,269.1	1,667.4	100%	5.7	0%
Emergency Management	516.0	265.9	386.7	515.1	100%	0.9	0%
Green Legacy	632.5	233.6	432.6	588.7	93%	43.8	7%
Grants	48.0	40.5	46.0	48.0	100%	0.0	0%
Economic Development	575.6	232.5	316.2	575.6	100%	0.0	0%
Provincial Offences	(402.8)	(271.9)	(257.0)	(387.1)	96%	(15.7)	-4%
Subtotal	72,531.4	38,985.0	57,050.4	73,301.9	101%	(770.5)	-1%
<b><u>General Government</u></b>							
Treasury	1,068.1	367.2	684.4	1,025.6	96%	42.5	4%
County Property	1,142.9	795.2	745.4	979.0	86%	163.9	14%
Human Resources	731.3	248.0	410.2	675.1	92%	56.2	8%
County Council	914.3	343.4	648.8	894.8	98%	19.5	2%
Office of the CAO and Clerk	2,992.3	1,472.3	2,112.2	2,808.8	94%	183.5	6%
Subtotal	6,848.9	3,226.1	4,600.9	6,383.3	93%	465.6	7%
<b><u>Non-Programme Expenditures and Revenues</u></b>							
General Expenses/Revenues	32.6	(1,113.3)	(2,940.5)	(654.1)	-2006%	686.7	2106%
Tax Levy Requirement	(77,912.2)	(38,956.1)	(58,434.2)	(77,912.2)	100%	0.0	0%
PILs and Supplementary Taxes	(1,500.7)	(257.5)	(393.2)	(2,165.1)	144%	664.4	44%
Subtotal	(79,380.3)	(40,326.9)	(61,767.8)	(80,731.3)	102%	1,351.0	2%
Net Total	0.0	1,884.2	(116.5)	(1,046.1)		1,046.1	
Variance % of Tax Levy						1.3%	0.0%
Variance % of Operating Expenditures						0.7%	0.0%



# COUNTY OF WELLINGTON

## COMMITTEE REPORT

**To:** Chair and Members of the Administration, Finance and Personnel Committee  
**From:** Ken DeHart, County Treasurer  
**Date:** Tuesday, April 15, 2014  
**Subject:** **Federal Gas Tax Fund Report as of December 31, 2013**

### Background:

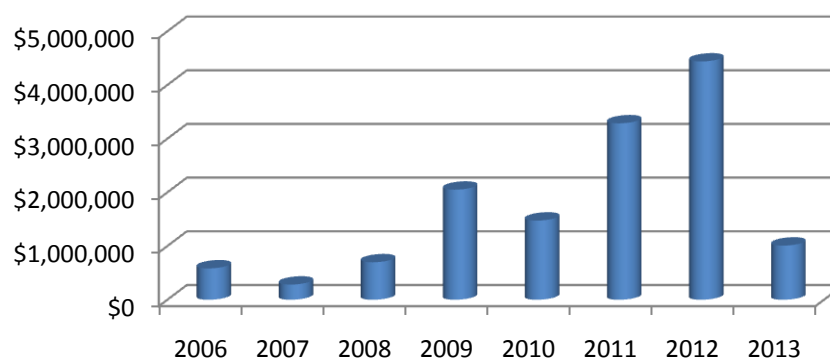
The agreement for the transfer of Federal Gas Tax Revenues under the New Deal for Cities and Communities was originally signed in 2005. The purpose of these funds is to invest in environmentally sustainable municipal infrastructure. In 2013 the Federal Government announced that the renewed Gas Tax allocations will be indexed at 2% per year, however the benefits of this indexing will not reach Municipal Governments until 2016. Negotiations to finalize the new permanent gas tax agreement for the period 2014 to 2018 continue. As the new allocations will be based on 2011 Census data, Ontario has not grown as fast as other provinces and the County's population change is below the provincial average of 5.6%, staff have anticipated that the County will see a reduction in funding of approximately \$100,000 for 2014 and this has been reflected in the 2014 County Budget.

The development of the Roads Asset Management Plan during 2013 emphasizes the importance of long term sustainable infrastructure funding.

Over the past seven years the County has received \$17,080,471 in Gas tax funding and invested \$13,825,247 in local infrastructure, solid waste services, capacity building and community energy systems. An additional \$16 million investment in roads, bridges and culverts is forecasted over the next five years.

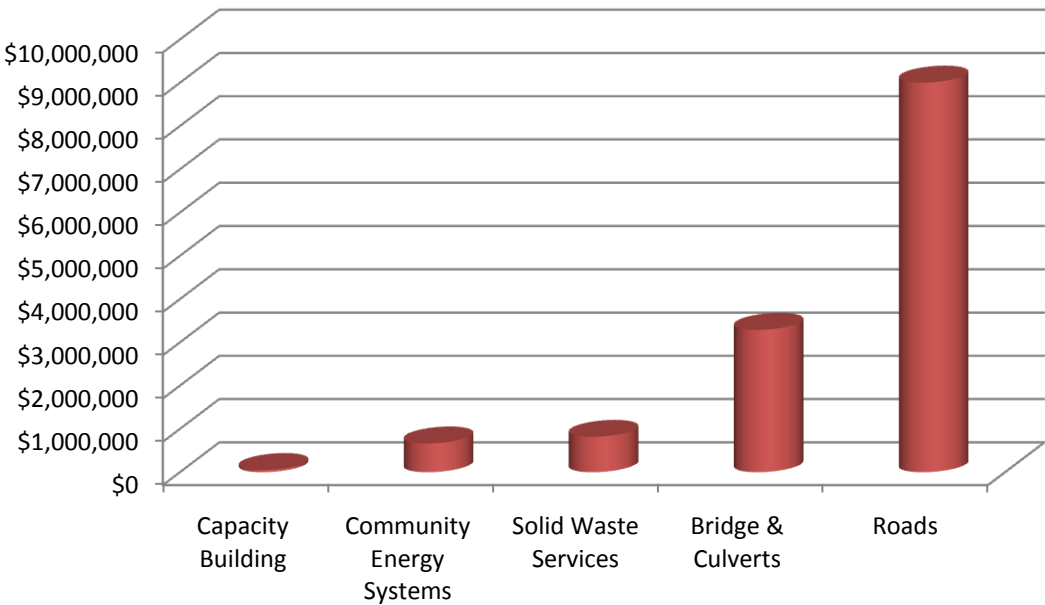
The following charts summarize the County's spending by year, project type and department. The projects funded to date are detailed on Schedule A.

### Gas Tax investment by year

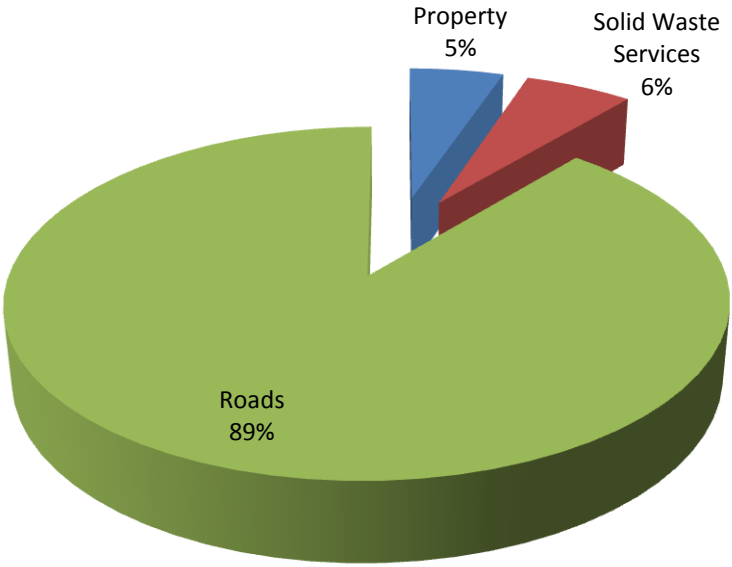


**\*\*Note:** In 2013, \$3.1 million gas tax funding was budgeted, however, due to delays with the solar panel application process and a culvert project that will be completed in 2014 \$1.6 million will be carried forward to be spent in 2014.

# Gas Tax investment by Project Type



# Gas Tax Investment by Department



**Schedule A**  
**County of Wellington Gas Tax Summary**

**Funds Received to December 31, 2013**

**\$ 17,080,471**

**Projects funded to December 31, 2013**

Project	Total Expenditure	Gas Tax	Other Funding	Total Funding
Riverstown Equipment Garage	784,486	584,500	199,986	784,486
Facilities and Components Study	67,900	50,000	17,900	67,900
Methane Gas Collection Riverstown	232,664	232,664		232,664
WR46 Carroll Pond Puslinch	1,043,736	1,043,736		1,043,736
WR5 Conc 4/5 to WR 109 3.6 km Recycle	671,411	671,411		671,411
WR 123 to WR 8, 5.0 km Recycle	751,743	375,871	375,872	751,743
Speedside N 3.6km to 200m S Old TL Recycle	658,147	658,147		658,147
Bridge # 10021 Maxwell Bridge	464,478	394,478	70,000	464,478
Bridge # 12094, McGrath Br Charles St Arthur	466,318	466,318		466,318
Watson Road Bridge	296,346	296,346		296,346
WR29 to WR 124 1.2 km S Pulverize + 90mm	317,708	317,708		317,708
WR 7, Culvert #07051, liner	233,372	233,372		233,372
WR 7, Bridge # 07059 Elora Gorge Bridge Deck	115,750	115,750		115,750
WR 7, Culvert # 07096, liner	346,751	346,751		346,751
WR 14 Gordonville Br N to Line 8 2.7km	1,045,584	628,000	417,584	1,045,584
WR 21, Culvert N of 8th Line Centre Wellington	142,263	132,263	10,000	142,263
WR19 Fergus to second line Part A	1,447,361	994,900	452,461	1,447,361
WR 29, 1.2km south of WR 124 to Hwy 7	788,607	564,699	223,908	788,607
WR 125 BWC Project	271,057	271,057		271,057
WR9 WR8 to Mid of Conc 3/4	824,433	801,974	22,459	824,433
Bridge 00044 Atkinson Bridge	1,033,027	258,027	775,000	1,033,027
WR12 Bonded Wearing Course	244,485	242,892	1,593	244,485
WR14 300m s of Hwy 89	605,792	570,374	35,418	605,792
WR10 Rothsay Urban to Hillwood	1,270,565	820,565	450,000	1,270,565
WR46 Maltby to WR34 2km	166,276	117,576	48,700	166,276
WR19 Fergus to second line Part B	1,136,380	988,840		988,840
Solar Panel Projects 2012	859,578	638,309	221,269	859,578
Solar Panel Projects 2013	30,028	25,956	4,072	30,028
Bridge 00044 Atkinson Bridge	1,036,130	3,103	38,210	41,313
WR19 Fergus to second line Part C	1,132,269	979,660	114,398	1,094,058
Grand Totals:	18,484,644	13,825,247	3,478,830	17,304,076

**Recommendation:**

That the Federal Gas Tax Fund report for the period ending December 31, 2013 be received for information.

Respectfully submitted,



Ken DeHart, CGA  
County Treasurer





# COUNTY OF WELLINGTON

---

## COMMITTEE REPORT

**To:** Chair and Members of the Administration, Finance and Personnel Committee  
**From:** Ken DeHart, County Treasurer  
**Date:** Tuesday, April 15, 2014  
**Subject:** **2014 County-Wide Property Tax Policies**

---

### Background:

The *Municipal Act* sets out the parameters to be followed by municipalities when setting property tax policies. These parameters include adopting revenue neutral transition ratios; establishing tax ratios and discounts; capping options on multi residential, commercial and industrial properties; and various tax mitigation measures.

Annual tax policy decisions establish the level of taxation for the various classes of properties, and this report provides an overview of the options available to County Council for the 2014 taxation year, including recommendations for:

- adopting revenue neutral transition ratios
- establishing 2014 tax ratios, discounts and tax rates
- continuing the low income seniors and disabled tax relief programme under existing parameters
- continuing the current charitable tax rebate programme
- continuing to provide tax exemption for Legion properties
- carry forward the existing enhanced capping flexibility options for 2014

As of 2009 the deadline for establishing an upper tier rating by-law has been changed from April 30 to anytime within the taxation year, but no later than December 31.

Four separate by-laws will be prepared for the April 24, 2014 Council meeting covering tax ratios and discounts, tax rates and tax capping mitigation options.

### Recommendation:

That the 2014 County-wide Tax Policies as set out in Schedule 'A' be approved.

Respectfully submitted,

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

Ken DeHart, CGA  
County Treasurer

## SCHEDULE "A"

### 2014 COUNTY-WIDE PROPERTY TAX POLICIES

POLICY	STAFF RECOMMENDATION
<b>Transition Ratios, Tax Ratios, Class Discounts and Tax Rates</b>	<p><b>THAT</b> the 2014 County-wide tax ratios, class discounts and tax rates be approved as set out in Table 1; and</p> <p><b>THAT</b> staff be directed to prepare the necessary revenue neutral transition ratio, tax ratio and tax rating by-laws.</p>
<b>Mandatory Capping</b>	<p><b>THAT</b> the following parameters be established for the purposes of calculating the 2014 capping clawback rates in accordance with section 329.1 of the <i>Municipal Act</i>:</p> <ol style="list-style-type: none"> <li>1. Cap limit of 10% of 2013 annualized taxes</li> <li>2. Minimum tax increase of 5% of 2013 CVA taxes</li> <li>3. Move capped properties to CVA tax responsibility if the capped taxes are within a maximum of \$250 of CVA taxes, without creating a class shortfall</li> <li>4. Move properties that are subject to the clawback to CVA tax responsibility if the taxes, including the clawback amount, are within a maximum of \$250 of CVA taxes, without creating a class shortfall</li> <li>5. Set a tax level of 100% CVA tax responsibility for new construction and new to class business properties (multi residential, commercial and industrial)</li> <li>6. Remove properties that reached full CVA tax in 2013 from the capping regime and remain at full CVA tax level; and</li> </ol> <p><b>THAT</b> staff be directed to prepare the necessary capping parameters by-law.</p>
<b>Tax relief for low income seniors and persons with disabilities</b>	<b>THAT</b> the current tax relief programme for low income seniors and low income persons with disabilities be continued for the 2014 taxation year.
<b>Tax relief for charities and other similar organizations</b>	<b>THAT</b> the current tax relief programme for charities and other similar organizations be continued for the 2014 taxation year.
<b>Tax relief for Legions</b>	<b>THAT</b> all eligible Legion properties continue to be exempted from the payment of taxes for upper tier purposes for the taxation year 2014.

## TAX RATIOS, CLASS DISCOUNTS and TAX RATES

### STAFF RECOMMENDATION:

**THAT** the 2014 County-wide transition ratios be adopted as set out in Table 3; and

**THAT** the 2014 County-wide tax ratios, class discounts and tax rates be approved as set out in Table 1; and

**THAT** staff be directed to prepare the necessary revenue neutral transition ratio, tax ratio and tax rating by-laws.

Legislative reference: *Municipal Act 2001 Section 308*

### OVERVIEW

- Tax rates are measured as a percentage of the assessed value of a property
- Tax ratios show how a property class' tax rate compares with the residential rate - if a property class has a ratio of 2, then it is taxed at twice the rate of the residential class
- Transition ratios were calculated initially in 1998 by the Province and reflected the level of taxation by class **at that time**
- Tax ratios must be approved annually by County Council, unless delegated to the member municipalities. Table 4 shows tax ratios established by neighbouring municipalities
- Changing ratios shifts the burden of property taxes between property classes (see Table 3)
- The Province established "ranges of fairness" which help protect property classes that are taxed at higher rates - If the ratio for a property class is outside the "range of fairness", a municipality can either maintain the ratio or move towards the range of fairness, but may not move further from the fairness range. (see Table 2)
- Municipalities may pass along up to 50% of a levy increase to classes which have ratios in excess of the provincial threshold
- In order to avoid tax shifts that may occur as a result of reassessment, municipalities have the option of setting new transition ratios based on a prescribed formula. Once reset, the new ratios may then be established for each of the tax classes, used not at all or the ratios may be selectively adopted. The benefit of adopting new transition ratios is that it allows the flexibility of imposing a higher ratio on any of the capped classes for the current and subsequent taxation years. Table 3 details the upper-tier tax shifts produced by adopting all new transition ratios and tax shifts under the recommended tax ratios for 2014
- Provisions for the taxing of farmland awaiting development are as follows:
  - on registration of the plan of subdivision, property assessment changes from being based on farm use to zoned use, and a tax rate of between 25% and 75% of the residential rate will apply [the rate can be adjusted up or down by up to 10 percentage points per year]
  - when a building permit is issued, the tax rate may change from 25% to 100% of the rate that would apply to the property's zoned use

### POLICY CONSIDERATIONS

- Higher tax ratios could be perceived as discriminatory by multi-residential, commercial and industrial property owners who may feel that they are overtaxed relative to residential properties
- The disparity between the commercial and industrial tax ratios is difficult to justify
- Non-residential and multi residential properties have historically been taxed at higher rates in most municipalities across the province
- Multi-residential properties are assessed on a different basis than residential properties and most often will attract a lesser amount of assessment per unit

## MANDATORY CAPPING

### STAFF RECOMMENDATION:

**THAT** the following parameters be established for the purposes of calculating the 2014 capping clawback rates in accordance with section 329.1 of the *Municipal Act*:

1. Cap limit of 10% of 2013 annualized taxes
2. Minimum tax increase of 5% of 2013 CVA taxes
3. Move capped properties to CVA tax responsibility if the capped taxes are within a maximum of \$250 of CVA taxes, without creating a class shortfall
4. Move properties that are subject to the clawback to CVA tax responsibility if the taxes, including the clawback amount, are within a maximum of \$250 of CVA taxes, without creating a class shortfall
5. Set a tax level of 100% of CVA tax responsibility for new construction and new to class business properties (multi residential, commercial and industrial)
6. Remove properties that reached full CVA tax in 2013 from the capping regime and remain at full CVA tax level for 2014; and

**THAT** staff be directed to prepare the necessary capping parameters by-law.

Legislative reference: *Municipal Act 2001 Part IX*

### OVERVIEW

- Council must limit the assessment related tax increases on multi residential, commercial and industrial properties
- Council must decide how to finance the cap, which can be done by capping decreases as well, by using general revenues or reserves, or a combination of the two. A recommendation on this matter will be forthcoming in June 2014
- Shortfalls can not be shared with school boards
- The Province provided increased flexibility for municipalities commencing in 2005, with the following options available:
  - maintaining the 5% mandatory cap
  - increasing the cap between 5% and 10%, or selecting 5% of CVA tax (whichever is higher)
  - if an increasing property is within \$250 of CVA taxation, then it may be billed the full amount
  - if a decreasing property is within \$250 of CVA taxation, then it will receive the full reduction without clawback
  - effective January 1, 2008 new construction in Wellington County is taxed at 100% of CVA taxation
  - Ontario Regulation 160/09 under the *Municipal Act* grants municipalities the option to remove those properties from the capping regime that had reached full CVA taxation in 2013 and to remain at full CVA tax level for 2014. If significant reassessment increases occur on a property this option will eliminate the capping protection amount which would otherwise be subsidized by all properties within that class experiencing a reassessment decreases (clawed back)

## **TAX RELIEF FOR LOW INCOME SENIORS AND LOW INCOME PERSONS WITH DISABILITIES**

### **STAFF RECOMMENDATION:**

**THAT** the current tax relief programme for low income seniors and low income persons with disabilities be continued for the 2014 taxation year.

Legislative reference: *Municipal Act 2001 Section 319*

### **OVERVIEW**

- Upper tier and single tier municipalities **MUST** provide a programme of tax relief for the purposes of “relieving financial hardship” due to reassessment
- Relief can be in the form of a deferral or cancellation of tax increases
- The tax increase to be deferred or cancelled is calculated as the difference between the current year’s taxes levied and the taxes levied on the previous assessment of the property (subject to provincial regulation)
- The legislation also applies to tax increases for lower tier and education purposes
- The amount deferred or cancelled is withheld by the lower tier municipality from amounts levied for upper tier and school board purposes
- Interest may be charged on deferred taxes
- A tax certificate must show any deferrals (including accumulated interest), and the priority lien status of real property taxes in accordance with Section 349 of the *Municipal Act* applies to any such deferrals
- The intent of this policy is to provide a mechanism to assist those least able to pay a significant increase in taxes due to reassessment
- Due to the phasing in of property assessment increases, each year must be treated as a reassessment
- Tax relief is currently provided in the form of a cancellation of any increase in taxes payable year over year up to a maximum rebate limit of \$500 per annum

### **Promotion efforts:**

- Additional efforts have been undertaken to increase taxpayer awareness of the programme
- Local municipalities mention the rebate programme and filing deadline on their tax bill inserts
- The County has posted notification of the Senior & Disabled Property Tax Relief Programme on the County Page of the Wellington Advertiser
- Programme details are available on municipal and County websites
- The number of applications has more than doubled since 2008 and include 10 disability applications

- The following table details the 2013 sharing of senior/disabled property tax rebates:

## **COUNTY OF WELLINGTON**

### **SUMMARY OF TAX RELIEF TO LOW INCOME SENIORS AND LOW INCOME PERSONS WITH DISABILITIES FOR THE 2013 TAXATION YEAR**

	Number						Average
	Approved	Seniors	Disabled	Local	County	School	Refund
Puslinch	4	4	0	\$ 88.97	\$ 330.67	\$ 105.65	\$ 83.82
Guelph-Eramosa	10	10	0	\$ 316.05	\$ 781.67	\$ 249.74	\$ 142.50
Erin	14	11	3	\$ 867.66	\$ 1,917.94	\$ 612.80	\$ 242.74
Centre Wellington	27	24	3	\$ 679.28	\$ 1,444.25	\$ 461.46	\$ 95.85
Mapleton	3	2	1	\$ 77.90	\$ 137.27	\$ 43.86	\$ 282.27
Minto	11	11	0	\$ 473.20	\$ 463.23	\$ 160.48	\$ 64.12
Wellington North	16	13	3	\$ 323.69	\$ 373.21	\$ 120.32	\$ 56.72
COUNTY	85	75	10	\$ 2,826.75	\$ 5,448.24	\$ 1,754.31	\$ 138.29

## **TAX RELIEF PROVISIONS FOR LOW INCOME SENIORS AND LOW INCOME PERSONS WITH DISABILITIES**

### **GENERAL PARAMETERS**

1. Taxes for 2014 will be in comparison to the 2013 annualized taxes
2. Tax relief is in the form of a cancellation of taxes
3. Tax relief will be equal to any increase in taxes payable year over year up to a maximum rebate limit of \$500 per annum

### **ELIGIBILITY CRITERIA (for receipt of property tax relief):**

#### **A) LOW-INCOME SENIORS**

- Must have attained the age of 65 years and be in receipt of benefits under the Guaranteed Income Supplement (GIS) programme
- The eligibility criteria mirrors similar economic criteria set by the Province under the Seniors Tax Credit Programme established in 2009

#### **B) LOW-INCOME DISABLED PERSONS**

- Must be in receipt of benefits under the Ontario Disability Support Programme (ODSP)
- Application may be reviewed in consultation with local Treasurers or Social Service staff

## **OTHER PROVISIONS**

- To qualify for tax assistance, applicants must have been owners of real property within the County for a period of one (or more) year(s) preceding the application
- Tax assistance is only allowed on one principal residence of the qualified individual or the qualifying spouse. Appropriate proof of residency establishing continuous (i.e. not part-time) residency must be provided. Verification of documentation provided in conjunction with an application may be carried out independently at the discretion of the County
- Tax relief applies to current taxes only (not tax arrears)
- Tax relief amounts are only cancelled after payment in full is received for any current or past year amounts payable
- Applicant responsible to refund any overpayment of tax rebate granted if property assessment is reduced by the Assessment Review Board or Municipal Property Assessment Corporation
- Application for tax relief must be made annually to the County Treasurer by November 1 to establish eligibility or continued eligibility, on a form similarly prescribed by by-law
- For properties that are jointly held or co-owned by persons other than spouses, both or all co- owners must qualify under applicable eligibility criteria in order to receive tax relief
- Tax relief begins in the month in which the low income senior attains the age of 65 or in which the low income disabled person becomes disabled

## **OTHER BACKGROUND INFORMATION ON TAX RELIEF FOR LOW INCOME SENIORS AND LOW INCOME PERSONS WITH DISABILITIES**

### **GUARANTEED INCOME SUPPLEMENT**

The Guaranteed Income Supplement (GIS) is a federal programme administered by Service Canada on behalf of Employment and Social Development Canada, in conjunction with the Old Age Security (OAS) programme. The Guaranteed Income Supplement is an income-tested, monthly non-taxable benefit for Old Age Security pensioners with limited income apart from the Old Age Security pension.

To qualify for the GIS, an individual must:

- i. be receiving the Old Age Security pension;
- ii. be resident in Canada; and
- iii. have an income at or below the qualifying level, as established by regulation. (For married couples, the combined income of both spouses must be below the qualifying level).

Provisions of the GIS are established under the *Old Age Security Act (Canada)*, and regulations made quarterly under this Act. Application, eligibility determination and payment of benefits under this programme is administered by Service Canada for Employment and Social Development Canada, thereby eliminating the need for individual municipalities to establish criteria and eligibility for applicants. Applicants need only demonstrate proof of GIS benefits to qualify for municipal tax relief.

## **ONTARIO DISABILITY SUPPORT PROGRAMME**

The Ontario Disability Support Programme (ODSP) is a provincial programme administered by the Ontario Ministry of Community & Social Services (MCSS). The ODSP was introduced in legislation in June 1997 (Bill 142), and was created to remove people with disabilities from the Welfare system to more effectively meet their needs.

Eligibility under the ODSP is determined by staff of the MCSS, according to criteria which considers, among other things, the nature of the disability, the extent to which daily activities are affected by the disability, income level from all sources (including receipt of benefits under other income support programmes such as GAINS, Canada Pension Plan, Workers Compensation), etc.

Application, eligibility determination and payment of benefits under the ODSP are administered by the MCSS, using information supplied by applicants. This eliminates the need for individual municipalities to establish criteria and eligibility for applicants. Applicants need only demonstrate proof of ODSP eligibility to qualify for municipal tax relief. In extreme cases consultation may be made with County Social Service staff to determine eligibility.



## TAX REBATES FOR CHARITIES AND OTHER SIMILAR ORGANIZATIONS

### STAFF RECOMMENDATION:

**THAT** the current tax relief programme for charities and other similar organizations be continued for the 2014 taxation year.

Legislative reference: *Municipal Act 2001 Section 361*

### OVERVIEW

- The original intent of the programme was to address certain tax impacts relating to the elimination of the Business Occupancy Tax (BOT) – registered charities that previously did not pay the BOT on leased commercial/industrial properties were put in a position of paying a higher (blended) rate on such properties
- All upper and single tier municipalities must have a rebate programme in place
- An eligible charity is a registered charity in accordance with the *Income Tax Act* and that has a registration number issued by the Canada Revenue Agency
- A property is eligible if it is one of the commercial or industrial property classes
- **Programme requirements include:**
  - The amount of the rebate must be at least 40% of tax paid
  - One half of the rebate must be paid within 60 days of receipt of the application and the balance paid within 120 days of receipt of the application
  - Applications for a rebate must be made between January 1 of the taxation year and the last day of February of the following taxation year
- **Programme options include:**
  - Other similar organizations may also be provided with rebates
  - Rebates may be provided to properties in classes other than the commercial and industrial classes
  - The rebate percentage can vary for different charities or other similar organizations and can be up to 100% of taxes paid
  - Cost of the rebate is shared between the upper tier, lower tier and school boards
  - The organization receiving the rebate shall also be provided with a written statement showing the proportion of costs shared by the school boards
  - Any overpayment of rebated amount to be refunded by Charity if property assessment is reduced by the Assessment Review Board or Municipal Property Assessment Corporation
  - Taxes must be in good standing to the satisfaction of the local Treasurer

## CURRENT TAX RELIEF PROVISIONS FOR REGISTERED CHARITIES AND OTHER SIMILAR ORGANIZATIONS

The County's by-law includes all mandated provisions as well as the following optional provisions:

- Rebates set at 40% of taxes paid
- Expanded eligibility policy to include non-profit organizations, agricultural organizations, as well as boards of trade, chambers of commerce and registered amateur athletic organizations (as defined in the Income Tax Act)
- In order to increase public awareness of the Charitable Rebate Programme, the County placed notices in the Wellington Advertiser with posted details on municipal and County websites
- Local tax bill inserts inform property owners of the Charitable Rebate Programme
- Number of applications has more than doubled since 2007
- 2013 marks the first year Mapleton has received an application since the programme was legislated
- The following table details the 2013 sharing of charitable rebates and the types of organizations benefiting from the programme in each municipality

### Summary of Charitable Tax Rebates in 2013

	County	Local	School	Total	
Guelph/Eramosa	\$ 59	\$ 24	\$ 67	\$ 150	SOAR (Songbird Rehabilitation)
Guelph/Eramosa	\$ 450	\$ 177	\$ 514	\$ 1,141	Canadian Mental Health
Guelph/Eramosa	\$ 3,887	\$ 1,574	\$ 4,436	\$ 9,897	EW Family Health Team
Erin	\$ 4,247	\$ 1,861	\$ 4,848	\$ 10,956	EW Family Health Team
Erin	\$ 995	\$ 436	\$ 1,135	\$ 2,566	EWAG
Erin	\$ 698	\$ 332	\$ 797	\$ 1,826	Hillsburgh Medical Centre
Erin	\$ 870	\$ 381	\$ 993	\$ 2,245	Humane Society
Ctr Wellington	\$ 4,175	\$ 1,979	\$ 4,631	\$ 10,785	BFM (Bibles for Missions)
Ctr Wellington	\$ 257	\$ 125	\$ 293	\$ 675	C W Food Bank
Ctr Wellington	\$ 893	\$ 436	\$ 1,019	\$ 2,349	C W Food Bank
Ctr Wellington	\$ 1,437	\$ 702	\$ 1,640	\$ 3,778	Chamber of Commerce
Ctr Wellington	\$ 757	\$ 363	\$ 864	\$ 1,983	St John Ambulance
Ctr Wellington	\$ 595	\$ 286	\$ 680	\$ 1,561	Well-Wtloo Community Futures
Ctr Wellington	\$ 595	\$ 286	\$ 680	\$ 1,561	Well-Wtloo Community Futures
Ctr Wellington	\$ 1,304	\$ 618	\$ 1,488	\$ 3,410	Ontario Potato Board
Mapleton	\$ 864	\$ 521	\$ 986	\$ 2,371	Christian Aid Ministries
Minto	\$ 170	\$ 151	\$ 194	\$ 514	Canadian Diabetes
Well North	\$ 138	\$ 119	\$ 158	\$ 415	New Growth Family Centre
Well North	\$ 659	\$ 566	\$ 753	\$ 1,978	Chamber of Commerce
Well North	\$ 722	\$ 620	\$ 824	\$ 2,165	Trellis Mental Health
Well North	\$ 648	\$ 557	\$ 740	\$ 1,944	New Growth Family Centre/Scho
	\$ 24,361	\$ 12,090	\$ 27,670	\$ 64,272	

<b>Average (Mean) Rebate</b>	<b>\$ 3,061</b>
<b>Median Rebate</b>	<b>\$ 1,983</b>

## TAX REBATES FOR LEGION PROPERTIES

### STAFF RECOMMENDATION:

**THAT** all eligible Legion properties continue to be exempted from the payment of taxes for upper tier purposes for the taxation year 2014.

Legislative reference: *Assessment Act Section 6.1*

### OVERVIEW

- The Act states that the council of a municipality “may pass by-laws exempting from taxation, other than school taxes and local improvement rates, land that is used and occupied as a memorial home, clubhouse or athletic grounds by persons who served in the armed forces of His or Her Majesty or an ally of His or Her Majesty in any war”.
- An exemption under this section must not exceed 10 years but may be renewed at any time during the last year of the previous exemption

#### 2013 Local and County taxes for Legion properties

Municipality	2013 Local tax	2013 County tax
Erin Town	\$ 1,520	\$ 3,469
Centre Well - Fergus	\$ 1,861	\$ 3,810
Centre Well - Elora	\$ 2,234	\$ 4,656
Mapleton - Drayton	\$ 660	\$ 1,095
Minto - Harriston	\$ 2,549	\$ 2,856
Minto - Palmerston	\$ 1,906	\$ 2,137
Well North - Mt Forest	\$ 1,867	\$ 2,175
Well North - Arthur	\$ 1,762	\$ 2,052
	<u>\$ 14,360</u>	<u>\$ 22,250</u>

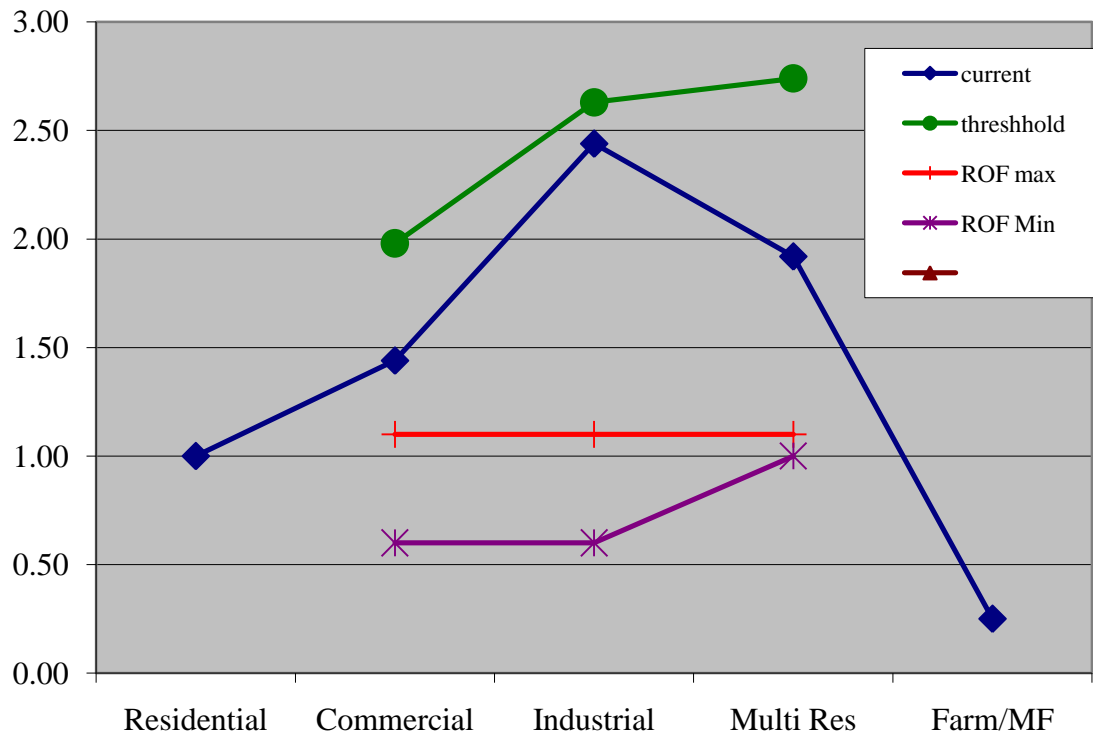
- By-law #5238-11 passed by County Council provides such an exemption for the duration of the term of Council up to and including the 2014 taxation year

**TABLE ONE**  
**2014 COUNTY OF WELLINGTON TAX RATIOS, DISCOUNTS AND RATES**

Property Class/Subclass	Provincial Range of Fairness	Provincial Threshold ratio	Revenue Neutral ratio	2014 County Tax ratio	2014 Discounts	2014 County Tax Rates
<b><u>Class</u></b>						
residential/farm (RT)	1.0 to 1.0			1.000000		0.00653377
multi-residential (MT)	1.0 to 1.1	2.7400	1.9292	1.920000		0.01254484
farmland (FT)	0.01 to 0.25			0.250000		0.00163344
commercial (CT)	0.6 to 1.1	1.9800	1.4415	1.440000		0.00940863
industrial (IT)	0.6 to 1.1	2.6300	2.4924	2.440000		0.01594240
large industrial (LT)	0.6 to 1.1	2.6300	2.4924	2.440000		0.01594240
pipeline (PT)	0.6 to 0.7		2.1801	2.180000		0.01424362
shopping centre (ST)	0.6 to 1.1	1.9800	1.4415	1.440000		0.00940863
managed forests (TT)	0.25 to 0.25			0.250000		0.00163344
parking lot (GT)	0.6 to 1.1	1.9800	1.4415	1.440000		0.00940863
new construction industrial (JT)	0.6 to 1.1	2.6300	2.4924	2.440000		0.01594240
new construction large industrial (KT)	0.6 to 1.1	2.6300	2.4924	2.440000		0.01594240
new construction commercial (XT)	0.6 to 1.1	1.9800	1.4415	1.440000		0.00940863
new construction office building (YT)	0.6 to 1.1	1.9800	1.4415	1.440000		0.00940863
new construction shopping centre (ZT)	0.6 to 1.1	1.9800	1.4415	1.440000		0.00940863
<b><u>Subclass</u></b>						
res/farm farmland class I (R1)	1.0 to 1.0			1.000000	25%	0.00490033
residential taxable shared (RH)	1.0 to 1.0			1.000000	0%	0.00653377
commercial excess land (CU)	0.6 to 1.1	1.9800	1.4415	1.440000	30%	0.00658604
commercial vacant land (CX)	0.6 to 1.1	1.9800	1.4415	1.440000	30%	0.00658604
commercial farmland class I (C1)	0.6 to 1.1	1.9800	1.0000	1.000000	25%	0.00490033
commercial taxable shared (CH)	0.6 to 1.1	1.9800	1.4415	1.440000	0%	0.00940863
comm vacant land taxable shared (CJ)	0.6 to 1.1	1.9800	1.4415	1.440000	30%	0.00658604
industrial taxable shared (IH)	0.6 to 1.1	2.6300	2.4924	2.440000	0%	0.01594240
industrial excess land shared (IJ)	0.6 to 1.1	2.6300	2.4924	2.440000	35%	0.01036256
industrial excess land (IU)	0.6 to 1.1	2.6300	2.4924	2.440000	35%	0.01036256
large ind excess land (LU)	0.6 to 1.1	2.6300	2.4924	2.440000	35%	0.01036256
new constr industrial excess land (JU)	0.6 to 1.1	2.6300	2.4924	2.440000	35%	0.01036256
new constr large indust excess land (KU)	0.6 to 1.1	2.6300	2.4924	2.440000	35%	0.01036256
industrial vacant land (IX)	0.6 to 1.1	2.6300	2.4924	2.440000	35%	0.01036256
industrial farmland class I (I1)	0.6 to 1.1	2.6300	1.0000	1.000000	25%	0.00490033
industrial farmland class II (I4)	0.6 to 1.1	2.6300	2.4924	2.440000	0%	0.01594240
shopping centre excess land (SU)	0.6 to 1.1	1.9800	1.4415	1.440000	30%	0.00658604
new constr comm vacant land (XU)	0.6 to 1.1	1.9800	1.4415	1.440000	30%	0.00658604
new constr office bldg vacant land (YU)	0.6 to 1.1	1.9800	1.4415	1.440000	30%	0.00658604
new constr shopping ctr vacant land (ZU)	0.6 to 1.1	1.9800	1.4415	1.440000	30%	0.00658604

TABLE TWO

COUNTY OF WELLINGTON  
TAX RATIOS, THRESHOLDS, AND RANGES OF FAIRNESS



**TABLE THREE**

**COUNTY OF WELLINGTON**

**ESTIMATED REDISTRIBUTION OF UPPER TIER TAXES  
UNDER REVENUE NEUTRAL TRANSITION RATIOS  
and  
RECOMMENDED 2014 TAX RATIOS**

Property class	Revised 2013 Upper tier taxes	Calculated by Province	Upper-Tier Tax Redistribution				
		Revenue Neutral Transition Ratios	Revenue Neutral Ratio Impact	Current Tax Ratios	Reassmt Tax Impact	Recommended Tax Ratios	Alternative Ratio Impact
Residential	\$63,159.3	1.000000	(\$278.6)	1.000000	(\$136.7)	1.000000	(\$49.9)
Multi Residential	\$1,249.3	1.929191	\$0.0	1.953657	\$18.7	1.920000	(\$22.8)
Commercial	\$6,008.0	1.441486	\$0.0	1.419783	(\$77.1)	1.440000	\$79.7
Industrial	\$4,945.8	2.492406	\$0.0	2.444000	(\$85.1)	2.440000	(\$11.8)
Farmland	\$3,652.5	0.250000	\$276.5	0.250000	\$285.3	0.250000	(\$3.1)
Pipeline	\$485.6	2.180095	\$0.0	2.142344	(\$7.3)	2.180000	\$8.0
Managed Forest	\$57.2	0.250000	\$2.1	0.250000	\$2.2	0.250000	(\$0.0)
** total **	\$79,557.7		\$0.0		\$0.0		\$0.0

\*\* total levy is based on revenue neutral 2013 levy at year end and excludes P-I-L-T \*\*

**TABLE FOUR**

**2013 TAX RATIO COMPARISON REPORT  
WELLINGTON COUNTY AND NEIGHBOURING MUNICIPALITIES**

<b>Municipality</b>	<b>Multi-Res</b>	<b>Commercial</b>	<b>Industrial</b>
Bruce County	1.0000	1.2331	1.7477
Dufferin County	2.6802	1.2200	2.1984
Grey County	1.4412	1.3069	1.8582
Guelph City	2.1239	1.8400	2.5237
Halton	2.2619	1.4565	2.3599
Hamilton	2.7400	1.9800	3.2078
Huron County	1.1000	1.1000	1.1000
Peel Region (Caledon)	1.6843	1.3124	1.5788
Peel Region (Brampton)	1.7050	1.2971	1.4700
Perth County	2.1505	1.2469	1.9692
Waterloo Region	1.9500	1.9500	1.9500
<b>Regional Average</b>	<b>1.8943</b>	<b>1.4494</b>	<b>1.9967</b>
<b>Wellington County 2013</b>	<b>1.9537</b>	<b>1.4198</b>	<b>2.4440</b>
<b>Wellington County 2014</b>	<b>1.9200</b>	<b>1.4400</b>	<b>2.4400</b>
<b>Provincial Threshold</b>	<b>2.7400</b>	<b>1.9800</b>	<b>2.6300</b>
<b>Average incl Well County 2014</b>	<b>1.8964</b>	<b>1.4486</b>	<b>2.0336</b>