



The Corporation of the County of Wellington
Administration, Finance and Human Resources Committee
Agenda

June 16, 2015

1:00 pm

County Administration Centre

Guthrie Room

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

Pages

1. Call to Order
2. Declaration of Pecuniary Interest
3. Administration
4. Finance
 - 4.1 Summary of Tender Awards Report 2 - 2
 - 4.2 2015 Tax Capping Report 3 - 8
 - 4.3 2015 Supplementary Taxes and Weighted Assessment Report 9 - 11
 - 4.4 Financial Statements and Variance Projections as of May 31, 2015 12 - 59
5. Human Resources
6. Closed Meeting
(Agenda emailed under separate cover)
7. Rise and Report
8. Adjournment
Next meeting date September 15, 2015 or at the call of the Chair.



COUNTY OF WELLINGTON

COMMITTEE REPORT

To: Chair and Members of the Administration, Finance and Human Resources Committee
From: Mark Bolzon, Manager Purchasing and Risk Management Services
Date: Tuesday, June 16, 2015
Subject: Summary of Tender Awards

Background:

The County's Purchasing Policy provides staff the authority to award tenders/contracts up to \$500,000.00 exclusive of applicable taxes as long as the following criteria are met –

1. Funding for these Goods and/or Services is included in the approved Capital Budget or Operating Budget;
2. The award is made to the lowest bidder meeting the specifications outlined in the bid documents and the submission is within the overall available or approved budget for the project, including all applicable taxes, contingency allowances, and fees;
3. There are no Provincial or Federal Government requirements for the express authorization of Council to Award the Contract.

As a result, the following tenders have been awarded by staff this year based on the County's Purchasing Policy, with amounts shown exclusive of HST @ 13%-

PROJECT	AWARDED FIRM & BID AMOUNT
CW2015-002 – Cottontail Road Trail	Snow Brothers Contr. \$115,069.70
CW2011-006 - Spring Creek Bridge Repairs	Owen King Limited \$195,577.88
CW2015-010 – Traffic Control Marking	R&N Maintenance \$312,620.00
CW2015-011 – Four – ¾ Ton Diesel Pick Ups	Reliable Motors Ltd. \$164,676.00
CW2015-012 - Motor Grader, Articulated AWD	Nortrax Canada Inc \$233,544.00
CW2015-015 – One 4WD Tool Carrier Loader	Strongco LP \$150,700.00
CW2015-022 – Fergusson Place Generator	Harold Stecho \$178,500.00
CW2015-029 – Bridge Replacement, No.27106, WR 27	W.G. Kelly Const. \$424,631.80

In addition to the contracted amounts shown, revised budget numbers are set to cover such items as engineering, contingencies and County staff and equipment.

Recommendation:

That the Summary of Contract Awards for the period covering January 2015 – June 2015 be received for information.

Respectfully submitted,

Mark Bolzon
Manager, Purchasing and Risk Management Services



COUNTY OF WELLINGTON

COMMITTEE REPORT

To: Chair and Members of the Administration, Finance and Human Resources Committee
From: Ken DeHart, County Treasurer
Date: Tuesday, June 16, 2015
Subject: **2015 Tax Capping Report**

Background:

The Municipal Act sets out the requirements for the capping of assessment-related tax increases on commercial, industrial and multi-residential properties.

1) Cut-off date

The capping calculation involves examining each commercial, industrial and multi-residential property in order to calculate the assessment-related tax increase or decrease. This is accomplished by comparing annualized 2014 taxes with the full 2015 current value assessment (CVA) taxes. To make the capping calculation as accurate as possible, all adjustments including supplementary assessment and tax write-offs, must be captured for each property, and it is necessary to freeze the listing at a point in time in order to run the capping calculations. All adjustments up to and including those submitted on April 24, 2015 have been incorporated into the calculations.

2) Recovery of Capping costs

Council may finance the cap (i.e. the cost of increases not passed on) by capping decreases as well, by using general revenues or reserves, or by using a combination of the above. As in previous years, staff recommend that the cap on increases be funded by clawing back decreases at the level necessary to create a "revenue neutral" situation (i.e. the value of increases not passed on equals the value of decreases not passed on). Funding the cap through means other than capping decreases results in either a long term drain on reserve balances (as the cap is indefinite) or subsidization of tax increases by other classes. Shortfalls cannot be shared with school boards.

3) Capping Options for 2015

The Province provides municipalities with additional options regarding the capping calculations. These options are outlined on the following table.

Option	Description	Impacts	Recommendation
Capping % limit	Council can pick a limit between 5% and 10% of the previous year's annualized taxes The limit can vary by class	Increasing the limit to 10% will result in more properties paying CVA tax, reduce the likelihood of a shortfall, and reduce the clawback %	Adopt the 10% limit for all three classes
Alternative capping limit	In addition to the limit above, Council can also incorporate a limit of up to 5% of the previous year's full CVA taxes If adopted, the capping adjustment becomes the greater of the 10% limit and the alternative limit	Adopting the alternative will reduce the amount of taxes actually capped, thereby resulting in a lower clawback %	Adopt the alternative 5% limit for all classes
Thresholds	The Act allows a capping adjustment threshold to be set – if the capping adjustment is lower than the threshold, then the property reverts to full CVA taxes Separate thresholds can be set for increasing and decreasing properties, and the thresholds can also vary by class Maximum thresholds are +/- \$250	Significant increase in the number of properties paying full CVA tax Reduction in the amount of taxes in the pool of decreasers, thereby increasing the clawback rates Can result in a shortfall if not set properly	+/- \$250 for each of the multi-residential, commercial and industrial classes;
New construction and new to class properties	Prior to 2005, taxes on properties that were newly constructed were capped at a level of taxation equivalent to the average capped tax level of up to 6 comparable properties selected by MPAC In 2015, municipalities may establish a minimum taxation level not exceeding 100%, which means that the capped taxes for such properties will not be less than 100% of their full CVA taxes	By adopting this option and the regulated limit increase each year, capping protection and tax adjustments for new to class/new construction properties have been eliminated in Wellington County since 2008	Adopt the 100% minimum taxation level for new construction and new to class properties in all classes
Stay at CVA tax option	Since 2008, an additional tax mitigation option became available to remove properties from the capping program. Those properties that reached full CVA tax in 2014, could be selected to remain at full CVA tax level for 2015	Increases the number of properties paying CVA taxes and hastens the elimination of the tax capping program Decreases the number of properties which may have been clawed-back in order to fund the capping pool	Adopt the stay at CVA option

The attached **Schedule A** provides summary statistics showing the impact of adopting the recommended options. The recommendations support the objective of maximizing the number of properties paying full CVA taxation without creating a shortfall in any one class.

4) Clawback percentages

Based on the above recommended options, the capping calculations are performed in such a way that a County-wide clawback percentage is produced for each class. The result is that some municipalities will be taxing more than they should, and others will generate less tax than levied.

Subsequent to the 2012 base year reassessment MPAC made adjustments to several gravel pit properties which has reduced the extreme cap protection significantly. In Puslinch, industrial capped properties were protected by -\$238,800 in 2012 which have since been reduced to -\$49,642 in 2015. This amount is largely comprised of one single gravel pit property protected by -\$40,780. Of the 32 properties subject to industrial capping the averages are -\$3,380 and +\$1,615. In the commercial class, once again the amounts are significantly lower than previous years. The highest amount of protection is -\$7,700 while the most clawed back (over taxed) property is Jefferson Elora at +\$13,260. Of the 19 properties subject to commercial capping the averages are -\$1,625 and +\$1,090. Since capping came into effect in 1998, multi-residential properties have reached their full CVA tax and are no longer subject to capping or clawback for the 2015 taxation year.

The Act requires the County to act as a banker so that overall, there is no net surplus or shortfall. **Schedule B** identifies the results of the capping calculations. As can be seen, all three classes net to \$0 (i.e. there are no shortfalls). The clawback percentages used in the calculations are 0.0000% for the multi-residential property class, 85.1607% for the commercial property class and 31.7464% for the industrial property class.

Commentary

Adopting the recommendations set out in this report will continue to maximize the number of properties paying the full CVA tax level, as shown below:

		2009	2010	2011	2012	2013	2014	2015
Commercial	Properties at full CVA tax	1508	1545	1663	1727	1759	1765	1773
	Capped or clawed-back properties	108	90	78	51	23	21	19
	Total	1616	1635	1740	1778	1782	1786	1792
Industrial	Properties at full CVA tax	338	326	329	333	358	370	379
	Capped or clawed-back properties	74	68	61	58	43	32	32
	Total	412	394	390	391	401	402	411
Multi-Res	Properties at full CVA tax	85	90	92	93	96	100	99
	Capped or clawed-back properties	4	0	0	0	0	0	0
	Total	89	90	92	93	96	100	99

Significant headway has been made over the years towards the ultimate elimination of this costly programme. For example, prior to enhanced capping options becoming available in 2008, the total number of properties subject to capping was 466 from a total of 2,043 properties in the County. Currently, 51 properties remain in the capping regime.

Recommendation:

That a cutoff date of April 24, 2015 be established for adjustments to the frozen tax listing of commercial, industrial and multi residential properties for the purposes of the County of Wellington's 2015 capping adjustment calculations; and

That the 2015 cap on assessment related increases for commercial, industrial and multi-residential properties be funded by capping assessment related decreases at the appropriate level in order to make the cap self-financing within each property class; and

That the County of Wellington adopt the following parameters in accordance with section 329.1 of the Municipal Act, 2001 with respect to 2015 capping adjustment calculations:

1. 2015 capping adjustments shall be the greater of 10% of the previous year's annualized taxes or 5% of previous year's full CVA taxes for properties in each of the multi-residential, commercial and industrial property classes
2. capping adjustment thresholds of +/- \$250 for properties in each of the multi-residential, commercial and industrial property classes
3. the minimum taxation level for a property defined as 'new construction' or 'new to class' in 2015 shall be 100% of the uncapped 2015 taxes for that property
4. adopt the 'stay at CVA' tax option; and

That staff be directed to prepare the necessary by-law, incorporating the final 2015 clawback percentages for properties with assessment related tax decreases to be calculated on the basis of the above recommendations.

Respectfully submitted,



Ken DeHart, CPA, CGA
County Treasurer

SCHEDULE A

2015 Tax Capping Report AF&HR - June 16, 2015

2015 Capping Summary Analysis Report Wellington County

	Multi-residential	Commercial	Industrial
Capping Parameters			
Annualized Tax Limit	10.00%	10.00%	10.00%
Prior Year CVA Tax Limit	5.00%	5.00%	5.00%
CVA Tax Threshold - Increases	\$250	\$250	\$250
CVA Tax Threshold - Decreases	\$250	\$250	\$250
Exclude Properties Previously at CVA Tax	Yes	Yes	Yes
Exclude Properties that Move from Capped to Clawed Back	Yes	Yes	Yes
Exclude Properties that Move from Clawed Back to Capped	Yes	Yes	Yes
Capping Clawback and Retained Percentages			
Clawback Percentage	0.0000%	85.1607%	31.7464%
Retained Percentage	100.0000%	14.8393%	68.2536%
Total	100.0000%	100.0000%	100.0000%
Total Tax Adjustment			
Capped Properties	\$0	(\$19,670)	(\$61,078)
Clawback Properties	\$0	\$19,670	\$61,078
Net Class Impact/Shortfall	\$0	\$0	\$0

SCHEDULE B
2015 TAX CAPPING REPORT
AF&HR - June 16, 2015

2015 Upper Tier Distribution of Capping Tax Adjustments

Municipality	Multi-residential			Commercial			Industrial			Total due to/from
	Levy	Cap Impact	Net Adj	Levy	Cap Impact	Net Adj	Levy	Cap Impact	Net Adj	
Puslinch Township	4,843	0	0	386,512	(\$589)	(\$589)	463,776	(\$49,642)	(\$49,642)	(\$50,231)
Guelph Eramosa Tp	28,349	0	0	381,259	(\$1,924)	(\$1,924)	144,316	(\$3,091)	(\$3,091)	(\$5,015)
Erin Town	33,568	0	0	314,469	(\$3,227)	(\$3,227)	154,089	3,237	3,237	10
Centre Wellington	334,129	0	0	977,229	4,500	4,500	517,015	28,536	28,536	33,036
Mapleton Twp	22,252	0	0	237,520	0	0	286,628	8,654	8,654	8,654
Minto Town	99,521	0	0	532,803	(\$1,046)	(\$1,046)	291,117	12,306	12,306	11,260
Wellington North	260,853	0	0	756,966	2,286	2,286	516,000	0	0	2,286
Wellington Co	1,283,109	0	0	6,913,093	0	0	4,898,706	0	0	0
Total	2,066,624	0	0	10,499,852	0	0	7,271,647	0	0	0

Positive lower tier amounts under Net Adjustment column represent payments due from lower tier municipality to upper tier.

Negative lower tier amounts under Net Adjustment column represent payments due from upper tier to lower tier municipality.



COUNTY OF WELLINGTON

COMMITTEE REPORT

To: Chair and Members of the Administration, Finance and Human Resources Committee
From: Ken DeHart, County Treasurer
Date: Tuesday, June 16, 2015
Subject: **2015 Supplementary Taxes and Weighted Assessment Report**

Background:

This report provides an update on the status of supplementary and omitted assessments processed by the Municipal Property Assessment Corporation (MPAC) since the last roll return. Three production runs have been scheduled in May, August and October for 2015. The May 15 extract is expected to produce assessment and revenue totals as shown on the attached Schedule A. Supplementary assessments relate to 2015 while omitted assessments can go back two years covering 2013 and 2014.

Supplementary and omitted assessment values of \$101.7 million are expected to generate revenue for County purposes of \$575,611 resulting from the first supplementary run with an additional two extracts remaining in 2015. This would indicate that we are on target to meet the annual budget amount of \$1 million. This figure does not take into account the effect of write-offs and other adjustments made during the year.

As of June 4, the 2015 assessment roll was 0.49% higher than the roll returned in December 2014. The in-year weighted assessment roll used for tax rate setting purposes has increased by 0.45%.

Comments relating to this report:

- Supplementary revenue includes: luxury estate homes in Puslinch; an existing property changing from commercial to the industrial tax class in Guelph/Eramosa (Classroom Holdings); estate homes on Crewson Court in Erin; new commercial and industrial in Mapleton as well as \$2 million life lease condominiums in Drayton
- MPAC cautions municipalities to expect supplementary and omitted assessment amounts to decline year by year as they catch up on outstanding permit inspections
- In preparation for the upcoming base year revaluation and advance disclosure we may not realize as much in-year assessment growth from MPAC for 2015 and 2016
- As expected, very few commercial or industrial properties have been inspected and added to the assessment base. More complex properties take longer to value and are typically added to the rolls during the latter part of the year
- Although we are now in the third year of the current reassessment cycle, most municipalities continue to receive adjustments moving property values from fully taxable into the various discounted tax incentive programmes

The most recent Municipal Status Report released by MPAC dated March 31, 2015 show a significant number of building permits remain outstanding within Wellington County.

OUTSTANDING BUILDING PERMITS				
	Major (+\$10,000)	Minor (-\$10,000)	Total	2+ years
Puslinch	190	81	271	72
Guelph/Eramosa	385	155	540	163
Erin	300	155	455	174
Centre Wellington	476	302	778	229
Mapleton	408	120	528	136
Minto	55	45	100	61
Wellington North	285	169	454	109
COUNTY	2,099	1,027	3,126	944

Included in the above figures are 944 permits issued two years ago or longer.

Staff have requested and received MPAC's inventory of all building permits in each municipality. Internal reviews have begun with an aim to removing old permits which have been assessed and to target property inspections at risk of losing taxation years.

The first quarter report indicates that the 10 highest assessment appeals in Wellington County include five from Puslinch, four in Centre Wellington and one in Minto with a combined annual CVA of \$150,667,000. Staff liaise with MPAC and tax agents when high risk appeals are in the negotiation process and provide tax estimate updates depending on the outcome or proposed settlement.

Recommendation:

That the 2015 Supplementary Taxes and Weighted Assessment Report be received for information.

Respectfully submitted,



Ken DeHart, CPA, CGA
County Treasurer

SCHEDULE A

Supplementary Taxes and Weighted Assessment Report AF&HR - June 16, 2015

MAY 15, 2015 SUPPLEMENTARY REVENUE ESTIMATE

	Upper-Tier	Lower-Tier	Education	TOTAL
PUSLINCH	145,112	40,251	80,411	265,775
GUELPH ERAMOSIA	58,577	24,141	29,324	112,042
ERIN	46,273	20,484	13,981	80,738
CENTRE WELL	137,845	62,851	58,873	259,569
MAPLETON	111,161	68,727	69,993	249,881
MINTO	39,740	33,614	14,676	88,030
WELL NORTH	36,903	30,102	11,731	78,736
COUNTY	575,611	280,171	278,990	1,134,771

JUNE 4, 2015 IN-YEAR CVA ASSESSMENT GROWTH *

	2015 Roll CVA	In-Year Growth	Growth	% Change	Wtd Assmt
PUSLINCH	1,971,225,528	1,984,251,790	13,026,262	0.66%	0.64%
GUELPH ERAMOSIA	2,384,683,718	2,397,841,383	13,157,665	0.55%	0.38%
ERIN	2,249,775,972	2,258,782,814	9,006,842	0.40%	0.25%
CENTRE WELL	4,036,662,716	4,054,564,427	17,901,711	0.44%	0.45%
MAPLETON	1,833,118,812	1,843,004,158	9,885,346	0.54%	0.50%
MINTO	936,519,895	941,941,823	5,421,928	0.58%	0.83%
WELL NORTH	1,531,015,676	1,536,477,369	5,461,693	0.36%	0.22%
COUNTY	14,943,002,317	15,016,863,764	73,861,447	0.49%	0.45%

* CVA totals include taxable, PIL and exempt



COUNTY OF WELLINGTON

COMMITTEE REPORT

To: Chair and Members of Administration, Finance and Human Resources
From: Ken DeHart, County Treasurer
Date: Tuesday, June 16, 2015
Subject: **County-Wide Financial Statements and Variance Projections as of May 31, 2015**

Background:

This report is respectfully submitted in accordance with the County's Budget Variance Reporting policy, and provides a first projection to year-end based on expenditures and revenues to May 31, 2015. Each Standing Committee of Council as well as the Police Service and Library Boards have received financial statements and variance projections for its particular area of operation. This report summarizes all of the major issues covered at each meeting. Attached are a high-level variance analysis, a development charge collection summary, and the complete set of County financial statements. Highlights of the financial statements and variances are as follows:

- ❑ **Roads:** There is approximately \$1.5 million of winter control budget remaining, although some costs for work done by other municipalities on the County's behalf have yet to be processed. Costs in the last five years for winter control for the period from October to December have ranged from a low of \$867,000 in 2012 to a high of \$2.17 million in 2013, with the overall (inflated) average at just under \$1.43 million. Depending on the severity of winter a variance of +/- \$200,000 is possible given past experience. Any savings or overages will be transferred to or from the Winter Control reserve which currently has a balance of \$1.1 million.
- ❑ **Waste Management:** Bag sales recorded to May 31 are at 42% of the total budget of \$1,025,000. Based on previous years' experience only a small variance should result by year-end. Tipping fees are tracking below targeted levels to this point, sitting at 32% of the budgeted level of \$1.2 million for landfills and transfer stations. The tipping fee rate increased to \$75 per tonne on March 31st and tipping fees traditionally pick up in the summer months. If revenues follow a similar path as in 2014, tipping fees should track to budget. If revenues follow a similar path as in 2012 and expenditures continue to track below budget, a small positive variance may result.
- ❑ **Ontario Works:** Due to the implementation of the new Provincial SAMS software, caseload statistics cannot be split between County and City at this time. Ontario Works combined average monthly caseload for both the County and City has seen an increase of 2.4% over the 2014 average caseload at the end of April. The 2015 budget allowed for an increase of 4% over 2014 actual costs (3% caseload and 1% cost). For the County, gross savings in expenditures to date is approximately \$85,376 (\$7,342 net). If the caseload trends as anticipated, a net year end favourable County variance of approximately \$17,500 will remain. Ontario Works benefit costs for the City are over budget year to date by approximately \$250,736 gross or \$21,563 net. If caseload remains at the average currently experienced it is estimated that there will be a

year-end net negative variance for the City of \$52,000. It is estimated that at year end the County will be close to budget with small year-end savings of approximately \$20,000. The City is also expected to end the year close to budget and could see a negative variance of approximately \$50,000.

- ❑ **Child Care:** Parent fees are tracking ahead of budget to this point in the year and if this trend continues, a positive variance of \$40,000 - \$50,000 may result. The 2015 Provincial funding allocation increased by approximately \$660,000 that was not known at the time of the approval of the County budget. This additional funding will be allocated \$60,000 for administration costs and the remaining \$600,000 for core services. Willowdale operations currently have a positive variance of approximately \$70,000. The capital project remains open for the completion of site works and deficiencies and staff anticipate the project will remain within budget. Overall childcare is very close to budget and a small positive variance of approximately \$25,000 for the County and \$75,000 for the City may result.
- ❑ **Housing:** Rent revenues are tracking slightly better than projected at this point in the year, if this trend continues, a positive variance of between \$50,000 and \$70,000 could be anticipated. Purchased Services is tracking higher than budget at this point in the year, due to seasonally high utility costs (which should balance out over the course of the year) and higher than anticipated snow removal and move-out costs. If the trend were to continue, a small negative variance of \$30,000 to \$50,000 may result. Payments to non-profit and coop housing providers are tracking just under budget. This budget contains a contingency of approximately \$120,000 to deal with emergency repairs and expenses that come up throughout the year. Social Services Committee recommended using \$100,000 of this funding for an emergency roof repair at Mount Forest Non-Profit Housing Corporation at its June meeting. If the payment trends continue, a favourable variance in the range of \$50,000 to \$80,000 may result. The Provincial government has approved the County's plan to spend the Investment in Affordable Housing for Ontario (IAH) funding allocation for years 2 – 6. Future allocations will be included in the upcoming 2016-2020 budget process. These funds will be used for the construction of Phase II of Fergusson Place. Overall, housing is tracking close to budget with a small favourable variance of \$70,000 to \$100,000 projected (County - \$10,000 - \$20,000; City - \$60,000 to \$80,000)
- ❑ **Affordable Housing:** The Investing in Affordable Housing capital project is a provincially-funded initiative intended for the construction of new rental housing. In 2012 the County issued a request for proposal and awarded the project to Michael House Pregnancy Care Centre for the addition of eight new rental units. The project is nearing completion and is proceeding within budget.
- ❑ **Wellington Terrace:** In February of this year correspondence was received from the province indicating the County's Case Mix Index (CMI) will be increasing from 97.11 to 101.42 as of April 1, 2015. The resulting impact to the County is an additional \$193,000 in funding for 2015. Resident revenue is currently close to budget with only a small variance anticipated. Salaries and benefits comprise the majority of expenditures, and are close to budget at this point, a small positive variance may result.

- ❑ **Police Services:** False alarm revenue and parking fine revenue are each tracking on budget; if revenues continue at the current pace a small positive variance is expected at year end. Quarterly reconciliations are no longer provided under the new policing funding model. This is the first year of a new contract with the OPP with the first annual reconciliation expected to be received in March of 2016. The PSU credit amount will be determined at that time. The OPP costs are now based on a per property basis, which means the PSU credit may be applied specific to Wellington County or may be applied province-wide. It is not clear at this time whether any savings in police services will be received through a credit payment at the time of the reconciliation in 2016 or if they will be applied as a reduction in billing to the following year's contract. Staff will report back to committee as more information on the new contract reconciliation process becomes available.
- ❑ **Land Ambulance:** Based on recent communication, the City of Guelph anticipates provincial funding for ambulance to exceed the budgeted amount. The County's portion of this funding is expected to result in a positive variance of \$160,000. Contract costs are currently close to the budgeted amount. The first quarter reconciliation resulted in additional costs of \$25,700. Backfill and overtime costs are expected to pick up over the summer months. Currently an overall positive variance of \$150,000 for ambulance is expected.
- ❑ **POA Revenues:** POA revenues are currently sitting at \$135,400 overall. This amount includes the \$48,600 monthly payments for January to May. The 1st quarter reconciliation indicated revenues are well under budget for the year. If POA fines for the remainder of the year are similar to 2014 there could be a negative variance between \$150,000 and \$200,000 at year end.
- ❑ **Supplementary Taxes:** Estimated supplementary taxes to date are \$575,600 based on the first supplementary run. It is expected that the budget level of \$1,000,000 will be achieved and a positive variance of between \$50,000 and \$100,000 could result. Additional revenue will depend on MPAC's ability to pick up additional properties prior to the last two supplementary runs in August and October.

Capital Projects

- ❑ Several Roads projects have gone to tender this spring which have resulted in adjustments to the original scope of the work. Recommendations to deal with these variances have been submitted to Committee and Council and are summarized below:
 - Sidewalk repairs on Badley Bridge in Elora - Cancel the tender and complete basic repairs to the sidewalk, review the scope of the work and adjust the budget in a future year.
 - Wellington Road 11 Culvert 111020 - Cancel the tender and reissue in a future year. Redirect Ontario Community Infrastructure Funds (OCIF) of \$250,000 to WR 32 resurfacing.
 - Resurfacing of Wellington Road 32 - Large variance is a result of geotechnical investigation requiring a more extensive treatment than in the original scope. Variance will be addressed by shifting the OCIF funding from Culvert 111020 and drawing from the Roads Capital reserve. A transfer will be budgeted in 2016 to replenish the reserve.
 - Wyandot Bridge – Construction in this project will span a two year period, funding adjustments will be addressed through the 2016 budget process.

- ❑ Social housing projects that have recently gone to tender include:
 - Speedvale Elevator installation – Tender results indicate savings. This project will continue in 2016 with additional budget which will be adjusted through the budget process.
 - Fire upgrades a various social housing locations –Tender results indicate a funding deficit with the County's share to be funded from the housing capital reserve.
 - 450 Albert Street Mount Forest Roof replacement and Air Make Up unit – Tender results also indicate a funding deficit with the County's share of to be funded from the housing capital reserve.

Summary

The attached schedule sets out the year-end variance projections. A surplus of between \$150,000 and \$1.2 million is projected at this point in the year, and the range of potential variances reflects the variability that may occur as the year progresses. The most significant factors which will determine the County's final year end position in 2015 are as follows:

- The severity of the winter weather and its impact on roads and building operations (heat/hydro/energy/snow removal) costs
- CUPE contract negotiations
- The ability of the POA to pick up additional fine revenue
- The Police Services reconciliation and PSU credit calculation
- The ability to minimize legal costs and negotiate favourable settlements for the County on the outstanding gravel pit appeals
- Supplementary taxes and tax write-offs

The next variance projection update will be in October based on September month-end results.

Capital Summary

The attached Schedule "B" summarizes County-wide capital spending to date. Capital projects that have gone to tender and resulted in budget variances have been presented to Council and Committee, all approved budget adjustments are reflected in this summary.

Development Charge Update

The attached charts (Schedule C) show year to date development charges collections with a comparison to the same period last year and a summary of annual development charge collections since 2010. Development charges collected are 53.8% higher than this time last year, with development in Centre Wellington accounting for 48% of this increase.

Recommendation:

That the County Financial Statements and Variance Projections as of May 31, 2015 be approved.

Respectfully submitted,



Ken DeHart, CPA, CGA
County Treasurer

Schedule "A"

COUNTY OF WELLINGTON 2015 OPERATING BUDGET VARIANCE ANALYSIS AS OF MAY 31, 2015
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	2015	May 31/15	May 31/15	Projected variance	
	Budget	net	actual as a	to Dec. 31/15	
		actual	% of budget	Scenario 1	Scenario 2
<u>Programmes and Services</u>					
Ontario Works	1,729.8	595.1	34%	20.0	30.0
Social Housing	4,259.3	2,732.4	64%	20.0	40.0
Affordable Housing	500.0	274.1	55%	0.0	0.0
Roads and Bridges	20,680.6	15,665.4	76%	(200.0)	200.0
Police Services	17,023.6	6,918.7	41%	0.0	200.0
Wellington Terrace	7,588.1	2,800.3	37%	190.0	210.0
Child Care Services	981.6	427.4	44%	20.0	40.0
Solid Waste Services	4,439.8	2,176.4	49%	50.0	100.0
County Library System	7,960.4	4,745.9	60%	(30.0)	30.0
Land Ambulance	3,963.1	1,576.5	40%	140.0	160.0
Planning and Development	2,335.5	849.1	36%	10.0	20.0
Public Health	2,497.4	1,065.9	43%	0.0	0.0
County Museum and Archives	1,940.2	889.9	46%	20.0	30.0
Emergency Management	605.7	260.8	43%	(10.0)	10.0
Green Legacy	666.0	275.9	41%	(10.0)	10.0
Grants	1,252.9	1,247.5	100%	0.0	0.0
Economic Development	1,040.5	574.7	55%	10.0	20.0
Provincial Offences	(124.1)	(6.0)	5%	(200.0)	(150.0)
Subtotal	79,340.4	43,070.1	54%	30.0	950.0
<u>General Government</u>					
Treasury	1,249.1	460.0	37%	10.0	20.0
County Property	1,125.1	890.1	79%	10.0	20.0
Human Resources	792.7	231.5	29%	10.0	20.0
County Council	980.1	379.0	39%	0.0	10.0
Office of the CAO and Clerk	2,894.6	1,349.0	47%	20.0	30.0
Subtotal	7,041.6	3,309.6	47%	50.0	100.0
<u>Non-Programme Expenditures and Revenues</u>					
General Expenses/Revenues	(327.5)	(606.6)	185%	20.0	50.0
Tax Levy Requirement	(84,523.5)	(42,267.1)	50%	0.0	0.0
PILs and Supplementary Taxes	(1,531.0)	(446.8)	29%	50.0	100.0
Subtotal	(86,382.0)	(43,320.5)	50%	70.0	150.0
Net Total	0.0	3,059.2		150.0	1,200.0

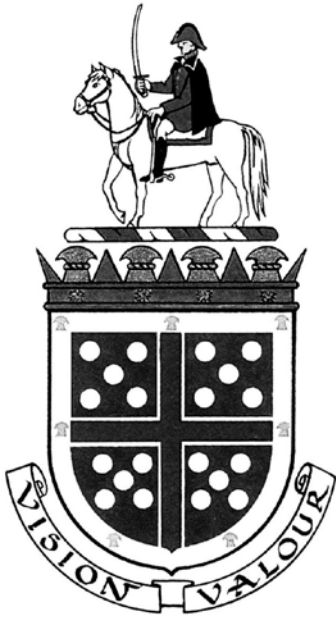
Schedule "B"

Summary of Capital Projects to May 31, 2015						
Department	Approved Budget	Current Year Actuals	Previous Years Actuals	Total	% of Budget	Remaining Budget
Economic Development	\$70,000	\$0	\$0	\$0	0%	\$70,000
POA Administration	\$134,000	\$5,784	\$0	\$5,784	4%	\$128,216
Homes for the Aged	\$220,000	\$103,721	\$21,821	\$125,542	57%	\$94,458
Land Ambulance	\$361,000	\$8,058	\$0	\$8,058	2%	\$352,942
Planning	\$435,300	\$23,002	\$25,694	\$48,696	11%	\$386,604
Office of the CAO/Clerk	\$755,000	\$33,086	\$369,539	\$402,625	53%	\$352,375
Solid Waste Services	\$1,800,000	\$31,563	\$1,161,480	\$1,193,043	66%	\$606,957
Property Services	\$2,908,200	\$11,206	\$889,606	\$900,811	31%	\$2,007,389
Museum & Archives at WP	\$6,497,000	\$256,735	\$2,810,345	\$3,067,079	47%	\$3,429,921
Police Services	\$7,620,000	\$109,100	\$7,056,048	\$7,165,147	94%	\$454,853
Social Services	\$7,973,000	\$831,402	\$2,458,411	\$3,289,813	41%	\$4,683,187
Library Services	\$9,440,000	\$892,814	\$4,307,198	\$5,200,012	55%	\$4,239,988
Roads and Engineering	\$37,293,100	\$2,017,611	\$9,607,201	\$11,624,812	31%	\$25,668,288
Total Capital	\$ 75,506,600	\$ 4,324,080	\$ 28,707,343	\$ 33,031,423	44%	\$42,475,177

Schedule "C"

County of Wellington Year To Date Development Charges 2014 vs. 2015						
Collected To Date May 31, 2014	2014 # of Units	DCs collected to 05/31/14	2015 # of Units	DCs collected to 05/31/15	\$ Change	% Change
Single Dwelling	51	\$ 140,881	71	\$ 187,599	\$ 46,718	33.2%
Apartments - 2+ Bedrooms	0	\$ -	54	\$ 85,050	\$ 85,050	NA
Apartments - 1 Bedroom	1	\$ 1,062	1	\$ 1,063	\$ 1	0.1%
Other Multiples	14	\$ 28,456	3	\$ 6,192	\$ (22,264)	-78.2%
Non-Residential (sq ft)	34,360	\$ 60,288	41,984	\$ 74,790	\$ 14,502	24.1%
Total		\$ 230,687		\$ 354,694	\$ 124,007	53.8%

County of Wellington YTD and 5 Year Development Charge Collection History						
	2010	2011	2012	2013	2014	2015 YTD
Single Dwelling	\$ 501,270	\$ 534,697	\$ 608,026	\$ 495,557	\$ 624,406	\$ 187,599
Apartments - 2+ Bedrooms	\$ 6,311	\$ 2,518	\$ 61,501	\$ 7,850	\$ 85,050	\$ 85,050
Apartments - 1 Bedroom	\$ 1,249	\$ 20,884	\$ 32,572	\$ -	\$ 2,126	\$ 1,063
Other Multiples	\$ 39,771	\$ 14,300	\$ 71,131	\$ 62,837	\$ 101,644	\$ 6,192
Non-Residential	\$ 290,135	\$ 412,278	\$ 366,252	\$ 964,218	\$ 331,133	\$ 74,790
Total	\$ 838,736	\$ 984,677	\$1,139,482	\$1,530,462	\$1,144,359	\$ 354,694



THE COUNTY OF WELLINGTON

**ADMINISTRATION, FINANCE
AND PERSONNEL COMMITTEE**

CORPORATE FINANCIAL STATEMENTS

May 31, 2015



County of Wellington
General Revenue & Expenditure
Statement of Operations as of
31 May 2015

	Annual Budget	May Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Property Taxation	\$86,054,500	\$22,145,632	\$42,713,846	50%	\$43,340,654
Grants and Subsidies	\$2,888,800	\$0	\$1,444,400	50%	\$1,444,400
Sales Revenue	\$12,000	\$0	\$(1,081)	(9%)	\$13,081
Other Revenue	\$2,818,000	\$94,447	\$48,225	2%	\$2,769,775
Internal Recoveries	\$42,400	\$0	\$20,467	48%	\$21,933
Total Revenue	\$91,815,700	\$22,240,079	\$44,225,856	48%	\$47,589,844
Expenditures					
Supplies, Material & Equipment	\$18,000	\$0	\$1,950	11%	\$16,050
Purchased Services	\$1,973,500	\$343,498	\$763,605	39%	\$1,209,896
Insurance & Financial	\$1,074,200	\$3,597	\$139,794	13%	\$934,406
Total Expenditures	\$3,065,700	\$347,095	\$905,348	30%	\$2,160,352
NET OPERATING COST / (REVENUE)	\$(88,750,000)	\$(21,892,984)	\$(43,320,508)	49%	\$(45,429,492)
Transfers					
Transfers from Reserves	\$(450,000)	\$0	\$0	0%	\$(450,000)
Transfer to Reserves	\$2,818,000	\$0	\$0	0%	\$2,818,000
Total Transfers	\$2,368,000	\$0	\$0	0%	\$2,368,000
NET COST (REVENUE)	\$(86,382,000)	\$(21,892,984)	\$(43,320,508)	50%	\$(43,061,492)



County of Wellington
County Council
Statement of Operations as of
31 May 2015

	Annual Budget	May Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Other Revenue	\$18,200	\$1,486	\$7,471	41%	\$10,729
Total Revenue	\$18,200	\$1,486	\$7,471	41%	\$10,729
Expenditures					
Salaries, Wages and Benefits	\$734,000	\$54,985	\$273,809	37%	\$460,191
Supplies, Material & Equipment	\$49,600	\$9,846	\$32,046	65%	\$17,554
Purchased Services	\$213,000	\$8,169	\$78,980	37%	\$134,020
Insurance & Financial	\$1,700	\$0	\$1,674	98%	\$26
Total Expenditures	\$998,300	\$73,001	\$386,509	39%	\$611,791
NET OPERATING COST / (REVENUE)	\$980,100	\$71,515	\$379,038	39%	\$601,062
NET COST (REVENUE)	\$980,100	\$71,515	\$379,038	39%	\$601,062



County of Wellington
Office of the CAO/Clerk
Statement of Operations as of
31 May 2015

	Annual Budget	May Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
User Fees & Charges	\$600	\$15	\$424	71%	\$176
Internal Recoveries	\$1,656,100	\$138,008	\$690,042	42%	\$966,058
Total Revenue	\$1,656,700	\$138,023	\$690,466	42%	\$966,234
Expenditures					
Salaries, Wages and Benefits	\$3,057,800	\$239,463	\$1,197,572	39%	\$1,860,228
Supplies, Material & Equipment	\$257,600	\$41,514	\$82,528	32%	\$175,072
Purchased Services	\$1,006,300	\$55,996	\$531,221	53%	\$475,079
Insurance & Financial	\$2,400	\$0	\$2,360	98%	\$40
Internal Charges	\$2,200	\$0	\$783	36%	\$1,417
Total Expenditures	\$4,326,300	\$336,974	\$1,814,464	42%	\$2,511,836
NET OPERATING COST / (REVENUE)	\$2,669,600	\$198,950	\$1,123,998	42%	\$1,545,602
Transfers					
Transfer to Capital	\$225,000	\$0	\$225,000	100%	\$0
Total Transfers	\$225,000	\$0	\$225,000	100%	\$0
NET COST (REVENUE)	\$2,894,600	\$198,950	\$1,348,998	47%	\$1,545,602



County of Wellington

01-June-2015

Office of the CAO/Clerk

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending May 31, 2015

	LIFE-TO-DATE ACTUALS						
	Approved	May	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	\$9,627	\$9,627	\$0	\$9,627	14 %	\$60,374
Archiving Storage System	\$40,000	\$11,916	\$17,107	\$12,736	\$29,843	75 %	\$10,157
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	\$668	\$3,244	\$283,878	\$287,121	78 %	\$82,879
Total Office of the CAO/Clerk	\$755,000	\$22,211	\$33,086	\$369,539	\$402,625	53 %	\$352,375



County of Wellington
Treasury
Statement of Operations as of
31 May 2015

	Annual Budget	May Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Internal Recoveries	\$412,000	\$34,333	\$171,667	42%	\$240,333
Total Revenue	\$412,000	\$34,333	\$171,667	42%	\$240,333
Expenditures					
Salaries, Wages and Benefits	\$1,308,400	\$105,319	\$548,333	42%	\$760,067
Supplies, Material & Equipment	\$37,000	\$6,323	\$10,979	30%	\$26,021
Purchased Services	\$271,900	\$18,685	\$16,873	6%	\$255,027
Insurance & Financial	\$35,800	\$0	\$3,772	11%	\$32,028
Internal Charges	\$4,600	\$0	\$1,660	36%	\$2,940
Total Expenditures	\$1,657,700	\$130,327	\$581,616	35%	\$1,076,084
NET OPERATING COST / (REVENUE)	\$1,245,700	\$95,993	\$409,950	33%	\$835,750
Transfers					
Transfers from Reserves	\$(46,600)	\$0	\$0	0%	\$(46,600)
Transfer to Reserves	\$50,000	\$0	\$50,000	100%	\$0
Total Transfers	\$3,400	\$0	\$50,000	1,471%	\$(46,600)
NET COST (REVENUE)	\$1,249,100	\$95,993	\$459,950	37%	\$789,150



County of Wellington
Human Resources
Statement of Operations as of
31 May 2015

	Annual Budget	May Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Internal Recoveries	\$1,003,900	\$82,592	\$403,136	40%	\$600,764
Total Revenue	\$1,003,900	\$82,592	\$403,136	40%	\$600,764
Expenditures					
Salaries, Wages and Benefits	\$1,417,200	\$109,368	\$580,015	41%	\$837,185
Supplies, Material & Equipment	\$126,800	\$2,755	\$31,691	25%	\$95,109
Purchased Services	\$417,400	\$18,722	\$73,908	18%	\$343,492
Transfer Payments	\$70,000	\$0	\$10,000	14%	\$60,000
Insurance & Financial	\$190,800	\$0	\$190,817	100%	\$(17)
Internal Charges	\$1,800	\$0	\$1,150	64%	\$650
Total Expenditures	\$2,224,000	\$130,845	\$887,581	40%	\$1,336,419
NET OPERATING COST / (REVENUE)	\$1,220,100	\$48,253	\$484,445	40%	\$735,655
Transfers					
Transfers from Reserves	\$(427,400)	\$(15,524)	\$(252,949)	59%	\$(174,451)
Total Transfers	\$(427,400)	\$(15,524)	\$(252,949)	59%	\$(174,451)
NET COST (REVENUE)	\$792,700	\$32,729	\$231,496	29%	\$561,204



County of Wellington
Property Services
Statement of Operations as of
31 May 2015

	Annual Budget	May Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Licenses, Permits and Rents	\$996,700	\$74,057	\$407,301	41%	\$589,399
User Fees & Charges	\$157,000	\$14,146	\$32,517	21%	\$124,483
Other Revenue	\$1,500	\$0	\$0	0%	\$1,500
Internal Recoveries	\$681,100	\$56,761	\$283,789	42%	\$397,311
Total Revenue	\$1,836,300	\$144,964	\$723,607	39%	\$1,112,693
Expenditures					
Salaries, Wages and Benefits	\$786,900	\$70,276	\$339,216	43%	\$447,684
Supplies, Material & Equipment	\$153,700	\$11,070	\$49,252	32%	\$104,448
Purchased Services	\$679,200	\$43,811	\$314,858	46%	\$364,342
Insurance & Financial	\$31,500	\$0	\$31,583	100%	\$(83)
Minor Capital Expenses	\$172,500	\$0	\$0	0%	\$172,500
Debt Charges	\$444,400	\$2,114	\$230,715	52%	\$213,685
Total Expenditures	\$2,268,200	\$127,271	\$965,623	43%	\$1,302,577
NET OPERATING COST / (REVENUE)	\$431,900	\$(17,693)	\$242,017	56%	\$189,883
Transfers					
Transfers from Reserves	\$(99,000)	\$0	\$0	0%	\$(99,000)
Transfer to Reserves	\$792,200	\$0	\$648,100	82%	\$144,100
Total Transfers	\$693,200	\$0	\$648,100	93%	\$45,100
NET COST (REVENUE)	\$1,125,100	\$(17,693)	\$890,117	79%	\$234,983



County of Wellington

01-June-2015

Property Services

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending May 31, 2015

	LIFE-TO-DATE ACTUALS						
	Approved	May	Current	Previous	Total	% of	Remaining
	Budget	Actual	Year	Years		Budget	Budget
Solar Panel Projects	\$2,624,200	\$0	\$0	\$889,606	\$889,606	34 %	\$1,734,594
Admin Centre: Heating System	\$50,000	\$926	\$926	\$0	\$926	2 %	\$49,074
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	\$10,280	\$10,280	\$0	\$10,280	17 %	\$49,720
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
Total Property Services	\$2,908,200	\$11,206	\$11,206	\$889,606	\$900,811	31 %	\$2,007,389



County of Wellington
Grants & Contributions
Statement of Operations as of
31 May 2015

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



County of Wellington
POA Administration
Statement of Operations as of
31 May 2015

	Annual Budget	May Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Municipal Recoveries	\$515,600	\$(57,516)	\$135,426	26%	\$380,174
Total Revenue	\$515,600	\$(57,516)	\$135,426	26%	\$380,174
Expenditures					
Debt Charges	\$257,500	\$0	\$(4,548)	(2%)	\$262,048
Total Expenditures	\$257,500	\$0	\$(4,548)	(2%)	\$262,048
NET OPERATING COST / (REVENUE)	\$(258,100)	\$57,516	\$(139,975)	54%	\$(118,125)
Transfers					
Transfer to Capital	\$134,000	\$0	\$134,000	100%	\$0
Total Transfers	\$134,000	\$0	\$134,000	100%	\$0
NET COST (REVENUE)	\$(124,100)	\$57,516	\$(5,975)	5%	\$(118,125)



County of Wellington

01-June-2015

POA Administration
Capital Work-in-Progress Expenditures By Departments
All Open Projects For The Period Ending May 31, 2015

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



County of Wellington
Land Ambulance
Statement of Operations as of
31 May 2015

	Annual Budget	May Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Expenditures					
Transfer Payments	\$3,713,100	\$260,167	\$1,326,545	36%	\$2,386,555
Total Expenditures	\$3,713,100	\$260,167	\$1,326,545	36%	\$2,386,555
NET OPERATING COST / (REVENUE)	\$3,713,100	\$260,167	\$1,326,545	36%	\$2,386,555
Transfers					
Transfer to Reserves	\$250,000	\$0	\$250,000	100%	\$0
Total Transfers	\$250,000	\$0	\$250,000	100%	\$0
NET COST (REVENUE)	\$3,963,100	\$260,167	\$1,576,545	40%	\$2,386,555



County of Wellington

01-June-2015

Land Ambulance

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending May 31, 2015

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



County of Wellington
Public Health Unit
Statement of Operations as of
31 May 2015

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



County of Wellington
Roads and Engineering
Statement of Operations as of
31 May 2015

	Annual Budget	May Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Municipal Recoveries	\$715,000	\$300,736	\$731,107	102%	\$(16,107)
User Fees & Charges	\$210,000	\$9,394	\$41,708	20%	\$168,292
Sales Revenue	\$400,000	\$158,746	\$158,746	40%	\$241,254
Internal Recoveries	\$1,750,000	\$66,228	\$963,778	55%	\$786,222
Other Financing	\$0	\$26,822	\$26,822	0%	\$(26,822)
Total Revenue	\$3,075,000	\$561,926	\$1,922,162	63%	\$1,152,838
Expenditures					
Salaries, Wages and Benefits	\$4,870,400	\$313,041	\$2,442,653	50%	\$2,427,747
Supplies, Material & Equipment	\$3,749,500	\$267,647	\$2,586,828	69%	\$1,162,672
Purchased Services	\$1,389,700	\$74,067	\$571,289	41%	\$818,411
Insurance & Financial	\$293,400	\$(1,318)	\$292,098	100%	\$1,302
Minor Capital Expenses	\$713,200	\$17,734	\$84,249	12%	\$628,951
Debt Charges	\$226,500	\$0	\$96,820	43%	\$129,680
Internal Charges	\$1,655,300	\$64,550	\$959,540	58%	\$695,760
Total Expenditures	\$12,898,000	\$735,722	\$7,033,476	55%	\$5,864,524
NET OPERATING COST / (REVENUE)	\$9,823,000	\$173,796	\$5,111,315	52%	\$4,711,685
Transfers					
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
Total Transfers	\$10,857,600	\$0	\$10,554,100	97%	\$303,500
NET COST (REVENUE)	\$20,680,600	\$173,796	\$15,665,415	76%	\$5,015,185



County of Wellington

01-June-2015

Roads and Engineering Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending May 31, 2015

	LIFE-TO-DATE ACTUALS						
	Approved Budget	May Actual	Current Year	Previous Years	Total	% of Budget	Remaining Budget
Roads General							
Roads Equipment 2015	\$1,781,000	\$680,371	\$1,179,667	\$0	\$1,179,667	66 %	\$601,333
Various Shop Repairs 2015	\$100,000	\$0	\$0	\$0	\$0	0 %	\$100,000
Rebuild Drayton Shop	\$500,000	\$2,575	\$2,575	\$0	\$2,575	1 %	\$497,425
Rebuild/Renovate Erin Shop	\$125,000	\$0	\$0	\$20,667	\$20,667	17 %	\$104,333
Subtotal Roads General	\$2,506,000	\$682,945	\$1,182,242	\$20,667	\$1,202,908	48%	\$1,303,092
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	\$1,977	\$15,054	\$0	\$15,054	43 %	\$19,946
Subtotal Engineering	\$385,000	\$1,977	\$15,054	\$0	\$15,054	4%	\$369,946
Growth Related Construction							
WR 30 at Road 3, Signals & L	\$120,000	\$0	\$30	\$38,937	\$38,967	32 %	\$81,033
WR 46, WR 34 to 401	\$1,800,000	\$29,457	\$84,033	\$113,327	\$197,360	11 %	\$1,602,640
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	\$0	\$10,879	\$3,023,211	\$3,034,090	103 %	-\$84,090
WR7 PL Design Salem to Tev	\$150,000	\$2,352	\$8,165	\$5,838	\$14,004	9 %	\$135,996
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	\$2,839	\$3,825	\$236,886	\$240,710	22 %	\$859,290
Subtotal Growth Related Constructi	\$6,470,000	\$34,648	\$110,677	\$3,473,976	\$3,584,653	55%	\$2,885,347



County of Wellington

01-June-2015

Roads and Engineering Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending May 31, 2015

	Approved Budget	May 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	\$175	\$977	\$488,024	\$489,001	20 %	\$1,935,999
WR14, Eliza & Frederick Arthur	\$3,070,000	\$37,937	\$59,417	\$781,797	\$841,213	27 %	\$2,228,787
WR 29, Wellington/Halton Bound	\$1,956,500	\$0	\$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	\$2,725,500	\$22,138	\$46,041	\$10,230	\$56,271	2 %	\$2,669,229
WR109 WR7 Traffic Imp Study	\$50,000	\$1,498	\$8,451	\$19,680	\$28,131	56 %	\$21,869
WR123, WR109 Traffic Imp Study	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR12 @ WR8 Intersection Improv	\$990,000	\$9,792	\$21,949	\$14,999	\$36,948	4 %	\$953,052
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	\$1,743	\$3,365	\$23,100	\$26,464	76 %	\$8,536
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	\$12,802,000	\$73,285	\$143,817	\$3,557,738	\$3,701,556	29%	\$9,100,444



County of Wellington

01-June-2015

Roads and Engineering Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending May 31, 2015

	LIFE-TO-DATE ACTUALS						
	Approved	May	Current	Previous		% of	Remaining
	Budget	Actual	Year	Years	Total	Budget	Budget
Bridges							
WR87, Maitland O'flow B87137	\$645,000	\$7,272	\$35,158	\$42,226	\$77,384	12%	\$567,616
WR87, Maitland R Bridge 87138	\$1,280,000	\$2,729	\$36,577	\$75,158	\$111,736	9%	\$1,168,264
WR124, Bridge 124135	\$200,000	\$0	\$15,954	\$61,810	\$77,764	39%	\$122,236
WR36, Bridge 36122	\$100,000	\$308	\$13,277	\$39,151	\$52,428	52%	\$47,572
WR109, Bridge 109132	\$225,000	\$0	\$0	\$0	\$0	0%	\$225,000
WR35, Paddock Bridge 35087	\$200,000	\$0	\$181	\$32,909	\$33,091	17%	\$166,909
WR6, B006010, design rehab	\$450,000	\$6,747	\$21,032	\$73,886	\$94,917	21%	\$355,083
WR7, Bosworth Bridge 07028	\$150,000	\$4,670	\$7,603	\$30,251	\$37,854	25%	\$112,146
WR8, Main St Bridge 008089	\$50,000	\$6,480	\$14,017	\$18,166	\$32,183	64%	\$17,817
WR10, Moorefield Bridge 010023	\$425,000	\$2,108	\$29,017	\$43,705	\$72,722	17%	\$352,278
WR10, Wyandot Bridge 010024	\$575,000	\$77,832	\$172,464	\$48,392	\$220,856	38%	\$354,144
WR16, Penford Bridge 16038	\$100,000	\$567	\$6,993	\$21,208	\$28,201	28%	\$71,799
WR30, Bridge 030124	\$200,000	\$0	\$206	\$11,701	\$11,907	6%	\$188,093
WR21,Badley Bridge,021057 sdwk	\$725,000	\$89,456	\$89,456	\$0	\$89,456	12%	\$635,544
WR36 Bridge36086, design and	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
WR86 Conestogo Bridge 86125	\$1,200,000	\$68,237	\$71,915	\$0	\$71,915	6%	\$1,128,085
2015 Various Bridge & Culvert	\$200,000	\$0	\$0	\$0	\$0	0%	\$200,000
WR109 Mallet River Brdg 109129	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
WR27, Bridge 27106 1km S of WR	\$565,000	\$2,436	\$7,323	\$26,243	\$33,565	6%	\$531,435
Subtotal Bridges	\$7,390,000	\$268,841	\$521,173	\$524,806	\$1,045,979	14%	\$6,344,021



County of Wellington

01-June-2015

Roads and Engineering Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending May 31, 2015

	LIFE-TO-DATE ACTUALS						
	Approved	May	Current	Previous		% of	Remaining
	Budget	Actual	Year	Years	Total	Budget	Budget
Culverts							
WR18, Culvert 18021, D & Liner	\$350,000	\$0	\$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	\$502	\$543	\$18,522	\$19,064	38 %	\$30,936
WR22, Culvert east of WR23	\$710,000	\$10,894	\$21,314	\$94,835	\$116,149	16 %	\$593,851
WR5, Culvert 0.9km s 7th line	\$200,000	\$1,273	\$1,697	\$6,118	\$7,815	4 %	\$192,185
WR11, Culvert 111020	\$400,000	\$3,466	\$8,006	\$20,085	\$28,091	7 %	\$371,909
WR12, Culvert 12086	\$25,000	\$262	\$1,021	\$3,499	\$4,520	18 %	\$20,480
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	\$2,110,000	\$16,398	\$32,907	\$197,974	\$230,882	11%	\$1,879,118
County Bridges on Local Roads							
E-W Luther TL Bridge 000101	\$600,000	\$870	\$3,934	\$48,310	\$52,244	9 %	\$547,756
E/W Luther TL,Hays Brdg 000001	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
Subtotal County Bridges on Local R	\$650,000	\$870	\$3,934	\$48,310	\$52,244	8%	\$597,756
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	\$7,807	\$7,807	\$0	\$7,807	1 %	\$1,292,193
Subtotal Roads Resurfacing	\$4,609,900	\$7,807	\$7,807	\$1,783,731	\$1,791,538	39%	\$2,818,362
Total Roads and Engineering	\$36,922,900	\$1,086,771	\$2,017,611	\$9,607,201	\$11,624,812	31 %	\$25,298,088



County of Wellington
Solid Waste Services
Statement of Operations as of
31 May 2015

	Annual Budget	May Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$717,700	\$1,332	\$4,710	1%	\$712,990
Licenses, Permits and Rents	\$12,900	\$0	\$9,068	70%	\$3,832
User Fees & Charges	\$2,225,000	\$233,900	\$863,922	39%	\$1,361,078
Sales Revenue	\$972,600	\$56,870	\$182,268	19%	\$790,332
Internal Recoveries	\$396,100	\$37,788	\$136,373	34%	\$259,727
Total Revenue	\$4,324,300	\$329,889	\$1,196,340	28%	\$3,127,960
Expenditures					
Salaries, Wages and Benefits	\$2,338,200	\$179,415	\$880,936	38%	\$1,457,264
Supplies, Material & Equipment	\$935,000	\$30,175	\$195,138	21%	\$739,862
Purchased Services	\$4,428,800	\$294,540	\$1,263,778	29%	\$3,165,022
Insurance & Financial	\$136,800	\$4,226	\$107,060	78%	\$29,740
Internal Charges	\$398,000	\$37,327	\$125,793	32%	\$272,207
Total Expenditures	\$8,236,800	\$545,683	\$2,572,705	31%	\$5,664,095
NET OPERATING COST / (REVENUE)	\$3,912,500	\$215,793	\$1,376,365	35%	\$2,536,135
Transfers					
Transfers from Reserves	\$(272,700)	\$0	\$0	0%	\$(272,700)
Transfer to Reserves	\$800,000	\$0	\$800,000	100%	\$0
Total Transfers	\$527,300	\$0	\$800,000	152%	\$(272,700)
NET COST (REVENUE)	\$4,439,800	\$215,793	\$2,176,365	49%	\$2,263,435



County of Wellington

01-June-2015

Solid Waste Services Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending May 31, 2015

	Approved Budget	May Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
Elora Transfer clsd Nichol LF	\$1,200,000	\$0	\$30,240	\$1,006,569	\$1,036,809	86 %	\$163,191
Aberfoyle Closed Site	\$200,000	\$0	\$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
Total Solid Waste Services	\$1,800,000	\$0	\$31,563	\$1,161,480	\$1,193,043	66 %	\$606,957



County of Wellington
Planning
Statement of Operations as of
31 May 2015

	Annual Budget	May Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$28,000	\$0	\$15,000	54%	\$13,000
Municipal Recoveries	\$35,000	\$3,400	\$12,290	35%	\$22,710
User Fees & Charges	\$250,000	\$12,890	\$111,360	45%	\$138,640
Other Revenue	\$0	\$0	\$8,597	0%	\$(8,597)
Internal Recoveries	\$500	\$0	\$333	67%	\$167
Total Revenue	\$313,500	\$16,290	\$147,580	47%	\$165,920
Expenditures					
Salaries, Wages and Benefits	\$1,588,000	\$128,644	\$649,864	41%	\$938,136
Supplies, Material & Equipment	\$36,800	\$3,486	\$11,921	32%	\$24,879
Purchased Services	\$298,100	\$24,114	\$90,251	30%	\$207,849
Transfer Payments	\$740,000	\$242,961	\$242,961	33%	\$497,039
Internal Charges	\$6,100	\$260	\$1,636	27%	\$4,464
Total Expenditures	\$2,669,000	\$399,465	\$996,633	37%	\$1,672,367
NET OPERATING COST / (REVENUE)	\$2,355,500	\$383,175	\$849,054	36%	\$1,506,446
Transfers					
Transfers from Reserves	\$(20,000)	\$0	\$0	0%	\$(20,000)
Total Transfers	\$(20,000)	\$0	\$0	0%	\$(20,000)
NET COST (REVENUE)	\$2,335,500	\$383,175	\$849,054	36%	\$1,486,446



County of Wellington

01-June-2015

Planning

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending May 31, 2015

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



County of Wellington
Green Legacy
Statement of Operations as of
31 May 2015

	Annual Budget	May Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Sales Revenue	\$500	\$0	\$66	13%	\$434
Other Revenue	\$1,500	\$0	\$0	0%	\$1,500
Total Revenue	\$2,000	\$0	\$66	3%	\$1,934
Expenditures					
Salaries, Wages and Benefits	\$475,800	\$59,716	\$215,785	45%	\$260,015
Supplies, Material & Equipment	\$101,100	\$16,493	\$32,159	32%	\$68,941
Purchased Services	\$77,000	\$5,203	\$17,395	23%	\$59,605
Insurance & Financial	\$9,100	\$0	\$9,118	100%	\$(18)
Internal Charges	\$5,000	\$1,505	\$1,526	31%	\$3,474
Total Expenditures	\$668,000	\$82,917	\$275,982	41%	\$392,018
NET OPERATING COST / (REVENUE)	\$666,000	\$82,917	\$275,916	41%	\$390,084
NET COST (REVENUE)	\$666,000	\$82,917	\$275,916	41%	\$390,084



County of Wellington
Emergency Management
Statement of Operations as of
31 May 2015

	Annual Budget	May Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Expenditures					
Salaries, Wages and Benefits	\$277,700	\$48,752	\$118,238	43%	\$159,462
Supplies, Material & Equipment	\$8,500	\$402	\$4,540	53%	\$3,960
Purchased Services	\$176,500	\$22,100	\$106,680	60%	\$69,820
Transfer Payments	\$141,000	\$29,388	\$29,388	21%	\$111,612
Insurance & Financial	\$2,000	\$0	\$1,984	99%	\$16
Total Expenditures	\$605,700	\$100,642	\$260,829	43%	\$344,871
NET OPERATING COST / (REVENUE)	\$605,700	\$100,642	\$260,829	43%	\$344,871
NET COST (REVENUE)	\$605,700	\$100,642	\$260,829	43%	\$344,871



County of Wellington
Police Services
Statement of Operations as of
31 May 2015

	Annual Budget	May Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$272,700	\$29,718	\$120,492	44%	\$152,208
Licenses, Permits and Rents	\$153,600	\$13,650	\$67,805	44%	\$85,795
Fines and Penalties	\$75,000	\$5,190	\$32,134	43%	\$42,866
User Fees & Charges	\$79,000	\$8,742	\$34,876	44%	\$44,124
Other Revenue	\$1,000	\$0	\$1,847	185%	\$(847)
Total Revenue	\$581,300	\$57,300	\$257,154	44%	\$324,146
Expenditures					
Salaries, Wages and Benefits	\$140,000	\$11,487	\$60,250	43%	\$79,750
Supplies, Material & Equipment	\$44,200	\$1,286	\$21,313	48%	\$22,887
Purchased Services	\$384,800	\$32,635	\$204,209	53%	\$180,591
Transfer Payments	\$16,432,800	\$1,368,868	\$6,704,898	41%	\$9,727,902
Insurance & Financial	\$7,200	\$0	\$7,410	103%	\$(210)
Minor Capital Expenses	\$19,000	\$0	\$0	0%	\$19,000
Debt Charges	\$594,600	\$3,938	\$87,191	15%	\$507,409
Internal Charges	\$1,500	\$0	\$589	39%	\$911
Total Expenditures	\$17,624,100	\$1,418,214	\$7,085,859	40%	\$10,538,241
NET OPERATING COST / (REVENUE)	\$17,042,800	\$1,360,914	\$6,828,705	40%	\$10,214,095
Transfers					
Transfers from Reserves	\$(109,200)	\$0	\$0	0%	\$(109,200)
Transfer to Reserves	\$90,000	\$0	\$90,000	100%	\$0
Total Transfers	\$(19,200)	\$0	\$90,000	(469%)	\$(109,200)
NET COST (REVENUE)	\$17,023,600	\$1,360,914	\$6,918,705	41%	\$10,104,895



County of Wellington

01-June-2015

Police Services

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending May 31, 2015

	Approved Budget	May Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of 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	\$0	\$49,333	\$0	\$49,333	82 %	\$10,667
Rockwood OPP Furniture Rplcmnt	\$60,000	\$32,720	\$52,270	\$0	\$52,270	87 %	\$7,730
Total Police Services	\$7,620,000	\$32,720	\$109,100	\$7,056,048	\$7,165,147	94 %	\$454,853



County of Wellington
Museum & Archives at WP
Statement of Operations as of
31 May 2015

	Annual Budget	May Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$52,300	\$0	\$0	0%	\$52,300
Licenses, Permits and Rents	\$42,000	\$3,050	\$25,096	60%	\$16,904
User Fees & Charges	\$60,000	\$6,161	\$21,125	35%	\$38,875
Sales Revenue	\$7,200	\$563	\$3,163	44%	\$4,037
Other Revenue	\$5,000	\$0	\$5,644	113%	\$(644)
Total Revenue	\$166,500	\$9,775	\$55,029	33%	\$111,471
Expenditures					
Salaries, Wages and Benefits	\$1,367,300	\$114,145	\$556,026	41%	\$811,274
Supplies, Material & Equipment	\$153,700	\$11,848	\$43,887	29%	\$109,814
Purchased Services	\$363,400	\$21,199	\$127,547	35%	\$235,853
Transfer Payments	\$5,000	\$0	\$0	0%	\$5,000
Insurance & Financial	\$17,300	\$160	\$17,496	101%	\$(196)
Total Expenditures	\$1,906,700	\$147,352	\$744,955	39%	\$1,161,745
NET OPERATING COST / (REVENUE)	\$1,740,200	\$137,578	\$689,926	40%	\$1,050,274
Transfers					
Transfer to Capital	\$200,000	\$0	\$200,000	100%	\$0
Total Transfers	\$200,000	\$0	\$200,000	100%	\$0
NET COST (REVENUE)	\$1,940,200	\$137,578	\$889,926	46%	\$1,050,274



County of Wellington

01-June-2015

Museum & Archives at WP Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending May 31, 2015

	LIFE-TO-DATE ACTUALS						
	Approved	May	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	\$0	\$82,729	\$0	\$82,729	97 %	\$2,271
WP Generator	\$200,000	\$0	\$0	\$0	\$0	0 %	\$200,000
Total Museum & Archives at WP	\$6,497,000	\$0	\$256,735	\$2,810,345	\$3,067,079	47 %	\$3,429,921



County of Wellington
Library Services
Statement of Operations as of
31 May 2015

	Annual Budget	May Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$182,500	\$(5,306)	\$25,018	14%	\$157,482
Municipal Recoveries	\$27,000	\$0	\$0	0%	\$27,000
Licenses, Permits and Rents	\$35,000	\$1,023	\$12,635	36%	\$22,365
User Fees & Charges	\$84,000	\$7,306	\$34,592	41%	\$49,408
Sales Revenue	\$7,900	\$349	\$2,195	28%	\$5,705
Other Revenue	\$0	\$575	\$1,539	0%	\$(1,539)
Total Revenue	\$336,400	\$3,947	\$75,980	23%	\$260,420
Expenditures					
Salaries, Wages and Benefits	\$3,799,200	\$291,629	\$1,501,236	40%	\$2,297,964
Supplies, Material & Equipment	\$828,100	\$95,086	\$341,311	41%	\$486,789
Purchased Services	\$836,500	\$103,863	\$436,966	52%	\$399,534
Insurance & Financial	\$22,200	\$1,200	\$23,573	106%	\$(1,373)
Minor Capital Expenses	\$68,000	\$13,365	\$38,885	57%	\$29,115
Debt Charges	\$690,100	\$0	\$247,262	36%	\$442,838
Internal Charges	\$1,500	\$350	\$1,504	100%	\$(4)
Total Expenditures	\$6,245,600	\$505,493	\$2,590,737	41%	\$3,654,863
NET OPERATING COST / (REVENUE)	\$5,909,200	\$501,546	\$2,514,757	43%	\$3,394,443
Transfers					
Transfers from Reserves	\$(218,800)	\$(20,986)	\$(38,885)	18%	\$(179,915)
Transfer to Capital	\$2,270,000	\$0	\$2,270,000	100%	\$0
Total Transfers	\$2,051,200	\$(20,986)	\$2,231,115	109%	\$(179,915)
NET COST (REVENUE)	\$7,960,400	\$480,560	\$4,745,871	60%	\$3,214,529



County of Wellington

01-June-2015

Library Services

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending May 31, 2015

	LIFE-TO-DATE ACTUALS						
	Approved	May	Current	Previous	Total	% of	Remaining
	Budget	Actual	Year	Years		Budget	Budget
Aboyne Facility Improvements	\$820,000	\$0	\$0	\$106,166	\$106,166	13 %	\$713,834
Fergus Branch Exp and Reno	\$5,000,000	\$11,664	\$817,454	\$4,107,574	\$4,925,028	99 %	\$74,972
Palmerston Branch Exp	\$3,500,000	\$18,999	\$75,360	\$93,458	\$168,818	5 %	\$3,331,182
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
Total Library Services	\$9,490,000	\$30,662	\$930,239	\$4,318,252	\$5,248,490	55 %	\$4,241,510



County of Wellington
Ontario Works
Statement of Operations as of
31 May 2015

	Annual Budget	May Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$19,862,400	\$1,735,156	\$8,690,481	44%	\$11,171,919
Municipal Recoveries	\$3,576,300	\$231,212	\$1,195,836	33%	\$2,380,464
Other Revenue	\$52,300	\$0	\$44,383	85%	\$7,917
Internal Recoveries	\$10,300	\$0	\$5,819	56%	\$4,481
Total Revenue	\$23,501,300	\$1,966,368	\$9,936,518	42%	\$13,564,782
Expenditures					
Salaries, Wages and Benefits	\$5,955,200	\$480,146	\$2,369,620	40%	\$3,585,580
Supplies, Material & Equipment	\$179,300	\$7,490	\$81,827	46%	\$97,474
Purchased Services	\$406,900	\$25,729	\$147,762	36%	\$259,138
Social Assistance	\$17,330,600	\$1,441,862	\$7,374,936	43%	\$9,955,664
Transfer Payments	\$24,300	\$0	\$0	0%	\$24,300
Insurance & Financial	\$0	\$0	\$569	0%	\$(569)
Internal Charges	\$1,334,800	\$109,961	\$556,891	42%	\$777,909
Total Expenditures	\$25,231,100	\$2,065,188	\$10,531,604	42%	\$14,699,496
NET OPERATING COST / (REVENUE)	\$1,729,800	\$98,820	\$595,085	34%	\$1,134,715
NET COST (REVENUE)	\$1,729,800	\$98,820	\$595,085	34%	\$1,134,715



County of Wellington
Child Care Services
Statement of Operations as of
31 May 2015

	Annual Budget	May Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$11,117,700	\$604,619	\$4,331,958	39%	\$6,785,742
Municipal Recoveries	\$2,773,600	\$23,834	\$1,361,013	49%	\$1,412,587
User Fees & Charges	\$254,000	\$28,255	\$126,241	50%	\$127,759
Internal Recoveries	\$354,900	\$6,909	\$157,671	44%	\$197,229
Total Revenue	\$14,500,200	\$663,616	\$5,976,884	41%	\$8,523,316
Expenditures					
Salaries, Wages and Benefits	\$3,957,800	\$302,431	\$1,549,407	39%	\$2,408,393
Supplies, Material & Equipment	\$222,700	\$34,061	\$121,604	55%	\$101,096
Purchased Services	\$350,800	\$7,680	\$125,947	36%	\$224,853
Social Assistance	\$9,826,100	\$293,174	\$4,162,081	42%	\$5,664,019
Insurance & Financial	\$1,800	\$0	\$2,034	113%	\$(234)
Minor Capital Expenses	\$119,600	\$0	\$15,570	13%	\$104,030
Internal Charges	\$1,003,000	\$60,592	\$427,686	43%	\$575,314
Total Expenditures	\$15,481,800	\$697,938	\$6,404,329	41%	\$9,077,471
NET OPERATING COST / (REVENUE)	\$981,600	\$34,322	\$427,445	44%	\$554,155
NET COST (REVENUE)	\$981,600	\$34,322	\$427,445	44%	\$554,155



County of Wellington
Social Housing
Statement of Operations as of
31 May 2015

	Annual Budget	May Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$7,742,300	\$763,848	\$3,195,910	41%	\$4,546,390
Municipal Recoveries	\$15,117,700	\$861,716	\$6,053,273	40%	\$9,064,427
Licenses, Permits and Rents	\$5,200,000	\$460,566	\$2,244,053	43%	\$2,955,947
User Fees & Charges	\$52,500	\$3,348	\$23,983	46%	\$28,517
Other Revenue	\$0	\$0	\$483	0%	\$(483)
Total Revenue	\$28,112,500	\$2,089,478	\$11,517,702	41%	\$16,594,798
Expenditures					
Salaries, Wages and Benefits	\$3,617,300	\$286,141	\$1,404,983	39%	\$2,212,317
Supplies, Material & Equipment	\$362,400	\$36,869	\$93,757	26%	\$268,643
Purchased Services	\$6,365,600	\$383,247	\$2,867,624	45%	\$3,497,976
Social Assistance	\$18,004,300	\$1,488,064	\$6,982,256	39%	\$11,022,044
Transfer Payments	\$1,158,200	\$0	\$579,086	50%	\$579,114
Insurance & Financial	\$233,600	\$1,975	\$183,136	78%	\$50,464
Minor Capital Expenses	\$607,000	\$40,979	\$346,779	57%	\$260,221
Internal Charges	\$671,500	\$53,440	\$292,518	44%	\$378,982
Total Expenditures	\$31,019,900	\$2,290,716	\$12,750,138	41%	\$18,269,762
NET OPERATING COST / (REVENUE)	\$2,907,400	\$201,238	\$1,232,436	42%	\$1,674,964
Transfers					
Transfers from Reserves	\$(148,100)	\$0	\$0	0%	\$(148,100)
Transfer to Reserves	\$1,500,000	\$0	\$1,500,000	100%	\$0
Total Transfers	\$1,351,900	\$0	\$1,500,000	111%	\$(148,100)
NET COST (REVENUE)	\$4,259,300	\$201,238	\$2,732,436	64%	\$1,526,864



County of Wellington
County Affordable Housing
Statement of Operations as of
31 May 2015

	Annual Budget	May Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$206,800	\$151,354	\$151,354	73%	\$55,446
Licenses, Permits and Rents	\$571,800	\$50,209	\$239,589	42%	\$332,211
User Fees & Charges	\$0	\$25	\$366	0%	\$(366)
Total Revenue	\$778,600	\$201,588	\$391,310	50%	\$387,290
Expenditures					
Salaries, Wages and Benefits	\$3,700	\$0	\$632	17%	\$3,068
Supplies, Material & Equipment	\$32,200	\$2,295	\$18,326	57%	\$13,874
Purchased Services	\$370,200	\$32,701	\$144,621	39%	\$225,579
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
Total Expenditures	\$748,400	\$34,996	\$165,414	22%	\$582,986
NET OPERATING COST / (REVENUE)	\$(30,200)	\$(166,592)	\$(225,896)	748%	\$195,696
Transfers					
Transfer to Reserves	\$530,200	\$0	\$500,000	94%	\$30,200
Total Transfers	\$530,200	\$0	\$500,000	94%	\$30,200
NET COST (REVENUE)	\$500,000	\$(166,592)	\$274,104	55%	\$225,896



County of Wellington

04-June-2015

Social Services

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending May 31, 2015

	Approved Budget	May Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
Ontario Works							
129 Wyndham, Lobby Renovations	\$150,000	\$0	\$0	\$0	\$0	0%	\$150,000
Subtotal Ontario Works	\$150,000	\$0	\$0	\$0	\$0	0%	\$150,000
Child Care Services							
Willowdale Construction	\$2,375,000	\$0	\$12,522	\$2,283,372	\$2,295,894	97%	\$79,106
Subtotal Child Care Services	\$2,375,000	\$0	\$12,522	\$2,283,372	\$2,295,894	97%	\$79,106
Social Housing							
261-263 Speedvale Addition/Ele	\$1,340,000	\$2,091	\$20,362	\$0	\$20,362	2%	\$1,319,638
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	\$0	\$60,257	\$13,829	\$74,086	106%	-\$4,086
229 Dublin Roof	\$310,000	\$2,196	\$2,386	\$9,046	\$11,432	4%	\$298,568
130 Grange Balcony Waterproof	\$170,000	\$0	\$69,082	\$101,973	\$171,055	101%	-\$1,055
212 Whites Rd Make up Air Unit	\$50,000	\$0	\$54,864	\$0	\$54,864	110%	-\$4,864
212 Whites Rd Balcony	\$120,000	\$0	\$37,567	\$37,117	\$74,684	62%	\$45,316
Fire System Upg City Locations	\$360,000	\$0	\$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	\$429	\$429	\$0	\$429	0%	\$99,571
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
Subtotal Social Housing	\$4,478,000	\$4,716	\$267,079	\$175,039	\$442,118	10%	\$4,035,882



County of Wellington

04-June-2015

Social Services

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending May 31, 2015

	Approved Budget	May Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
Affordable Housing							
Investing in Affordable Hsing	\$600,000	\$540,000	\$540,000	\$0	\$540,000	90 %	\$60,000
165 Gordon Generator	\$320,000	\$0	\$11,801	\$0	\$11,801	4 %	\$308,199
182 George St Capital Works	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
Subtotal Affordable Housing	\$970,000	\$540,000	\$551,801	\$0	\$551,801	57%	\$418,199
Total Social Services	\$7,973,000	\$544,716	\$831,402	\$2,458,411	\$3,289,813	41 %	\$4,683,187



County of Wellington
Homes for the Aged
Statement of Operations as of
31 May 2015

	Annual Budget	May Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$8,081,200	\$675,265	\$3,504,839	43%	\$4,576,361
Municipal Recoveries	\$112,000	\$0	\$124,356	111%	\$(12,356)
User Fees & Charges	\$4,256,000	\$353,075	\$1,743,631	41%	\$2,512,369
Other Revenue	\$0	\$826	\$4,966	0%	\$(4,966)
Total Revenue	\$12,449,200	\$1,029,166	\$5,377,792	43%	\$7,071,408
Expenditures					
Salaries, Wages and Benefits	\$14,382,500	\$1,034,903	\$5,959,251	41%	\$8,423,249
Supplies, Material & Equipment	\$1,191,800	\$78,093	\$413,750	35%	\$778,050
Purchased Services	\$982,100	\$57,534	\$375,614	38%	\$606,486
Insurance & Financial	\$32,000	\$0	\$32,062	100%	\$(62)
Debt Charges	\$1,964,000	\$0	\$592,566	30%	\$1,371,434
Internal Charges	\$1,139,900	\$93,925	\$459,823	40%	\$680,077
Total Expenditures	\$19,692,300	\$1,264,455	\$7,833,065	40%	\$11,859,235
NET OPERATING COST / (REVENUE)	\$7,243,100	\$235,289	\$2,455,272	34%	\$4,787,828
Transfers					
Transfer to Capital	\$95,000	\$0	\$95,000	100%	\$0
Transfer to Reserves	\$250,000	\$0	\$250,000	100%	\$0
Total Transfers	\$345,000	\$0	\$345,000	100%	\$0
NET COST (REVENUE)	\$7,588,100	\$235,289	\$2,800,272	37%	\$4,787,828



County of Wellington

01-June-2015

Homes for the Aged Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending May 31, 2015

	LIFE-TO-DATE ACTUALS						
	Approved	May	Current	Previous	Total	% of	Remaining
	Budget	Actual	Year	Years		Budget	Budget
Resident Vans	\$85,000	\$77,475	\$77,475	\$21,821	\$99,296	117 %	-\$14,296
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	\$0	\$26,246	\$0	\$26,246	44 %	\$33,754
Total Homes for the Aged	\$220,000	\$77,475	\$103,721	\$21,821	\$125,542	57 %	\$94,458



County of Wellington
Economic Development
Statement of Operations as of
31 May 2015

	Annual Budget	May Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$30,000	\$31,000	\$32,000	107%	\$(2,000)
User Fees & Charges	\$60,000	\$0	\$6,201	10%	\$53,799
Total Revenue	\$90,000	\$31,000	\$38,201	42%	\$51,799
Expenditures					
Salaries, Wages and Benefits	\$282,000	\$26,565	\$122,439	43%	\$159,561
Supplies, Material & Equipment	\$20,800	\$4,722	\$9,070	44%	\$11,730
Purchased Services	\$277,700	\$38,856	\$106,366	38%	\$171,334
Transfer Payments	\$355,000	\$45,000	\$105,000	30%	\$250,000
Total Expenditures	\$935,500	\$115,142	\$342,875	37%	\$592,625
NET OPERATING COST / (REVENUE)	\$845,500	\$84,142	\$304,674	36%	\$540,826
Transfers					
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
Total Transfers	\$195,000	\$0	\$270,000	138%	\$(75,000)
NET COST (REVENUE)	\$1,040,500	\$84,142	\$574,674	55%	\$465,826



County of Wellington

01-June-2015

Economic Development Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending May 31, 2015

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