



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

March 17, 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. Delegation	
3.1 Palmerston and District Hospital Foundation Ms. Dale Franklin- Development Officer	2 - 2
3.2 Rural Infrastructure and Property Tax Presentation Ms. Janet Harrop, Vice President, Wellington Federation of Agriculture Ms. Lisa Hern, Secretary / Treasurer, Wellington Federation of Agriculture Mr. Ben LeFort, Research Economist, Ontario Federation of Agriculture	3 - 4
4. Administration	
4.1 International Plowing Match Update	5 - 7
5. Finance	
5.1 Corporate Financial Statements as of February 28, 2015	8 - 49
5.2 Development Charge Reserve Fund Statement as of December 31, 2014	50 - 53
5.3 Tax Free Allowance for Elected Members of County Council	54 - 56
5.4 2015 Education Tax Rates	57 - 59
5.5 CDS Fee Increases Update - Verbal	
6. Adjournment	
Next meeting date April 21, 2015 or at the call of the Chair.	



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January 16, 2015

Ken DeHart
County Treasurer
County of Wellington
74 Woolwich Street
Guelph, ON N1H 3T9

Re: Request for Schedule of Disbursement for County of Wellington Funding for the Palmerston and District Hospital

Dear Mr. DeHart:

In response to our discussions regarding the timing of the \$2,200,000 in funding previously approved by the County of Wellington for Palmerston and District Hospital, the Foundation requested a recommended timeline from the Senior Management of the hospital.

In response to this request, the North Wellington Health Care Board recently approved a motion requesting the Foundation ask the County for disbursement of the funds in five equal annual installments of \$440,000.

To this end, the Palmerston and District Hospital Foundation formally requests the disbursement of the funds in five equal annual installments of \$440,000. If there is any concern with this request, please do not hesitate to contact me, or Dale Franklin – Development Officer for the Foundation.

We are grateful for the support of the County of Wellington in this endeavor.

With Kindest Regards,

A handwritten signature in blue ink that reads "Luanne Ward". The signature is written in a cursive, flowing style.

Luanne Ward
Foundation President

Federations at work for rural municipalities

The Wellington Federation of Agriculture (WFA) is the largest organization representing farmers in Wellington County.

Wellington County farmers:

- generated \$704 M of revenue in 2013 at the farm gate with dairy being the largest contributing commodity,
- created 58, 142 weeks of work for local labour ,
- care for nearly ½ million acres of farmland with a substantial percentage covered by an Environmental Farm Plan
- provide ecological goods and services for free but with a value estimated at \$190 M annually

WFA in action – the Wellington North example

Wellington North like all rural municipalities struggles with funding for infrastructure like roads and bridges. The struggle intensified after a provincial funding source, the Connecting Links program was suddenly cut without consultation.

In 2014, Wellington North was facing a \$1.6 M repair bill for the Rick Hopkins Bridge on the edge of Mount Forest.



The WFA in collaboration with a Wellington North councilor submitted a resolution to restore or replace the Connecting Links funding program to the Ontario Federation of Agriculture (OFA.) The provincial board accepted the resolution and initiated action immediately. OFA leaders and staff worked with the Western Ontario Wardens Caucus and the Eastern Ontario Wardens Caucus to develop awareness of the Connecting Links issue among other municipalities. The Connecting Links issue and other municipal funding concerns were prominent issues in a lobby session with Ministers Leal and McMeekin late in October 2014. The lobby continues in 2015 to get stable funding for rural Ontario's infrastructure, a critical component of Ontario's economy. Rural infrastructure is consistently a dominant issue in OFA's pre-budget submissions to the Ontario government. As well,

OFA continues to press the Ontario government to redress chronic shortfalls in funding to rural communities e.g. the Ontario Municipal Partnership Fund.

Principled Taxation

Property tax is the major vehicle for Wellington's municipalities to raise the funds needed to deliver services and maintain the structure that farmers, businesses and rural residents depend on.

Municipal councilors know that their voters have a very low threshold for property tax increases. Increasing property tax is particularly difficult for those on low or fixed incomes. Small businesses in small communities run on tight margins to meet payroll and often struggle to find extra cash for more tax. Farmers are business people too and farmland is a key component in the cost of production. Most sectors of agriculture compete in global markets where farmers are price takers. Increasing property taxes cannot just be added to thrice per bushel.

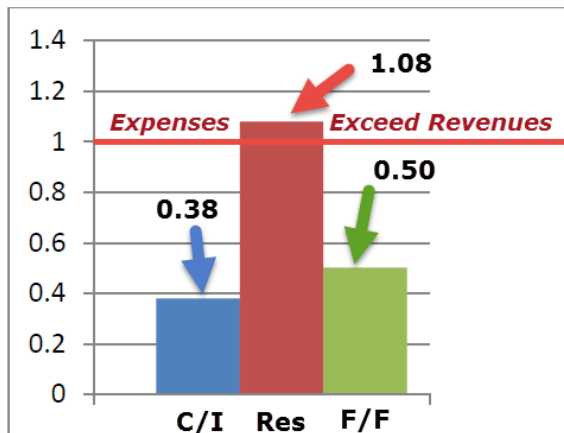
The OFA in an effort to create meaningful dialogue on property tax initiated a Cost of Community Services study in 2014. Discussions on property tax often focus exclusively on revenue. Prudent financial managers know that expenses are just as important as revenues. Cost of Community Services studies are a recognized method to analyze municipal costs by property class. Hundreds of studies have been completed in the United States. Very few have been done in Canada.

Ben Lefort (OFA Farm Policy Research Group) recently completed a Cost of Community Services study in cooperation with a rural municipality, Bayham in Elgin County.

Cost of Community Service studies are a "snapshot" of the expenses and revenues of a township. Using the methods developed from over a hundred similar studies in the US, the expenses and revenues are portioned out to the three, main land use categories found in rural municipalities: Commercial/Industrial (C/I), Residential (Res) and Farm/Forest (F/F).

The final results are expressed in a ratio of expenses over revenues attributed to each class.

Here's what Ben discovered for Bayham.



“ ...In 2012, the municipality collected approximately twice as much revenue associated with the farm/forest category [F/F] than it spent on servicing farm/forest lands. Farm/forest land uses, along with commercial/industrial [C/I] uses, effectively ‘subsidized’ residential [Res] uses. While some have claimed that farm/forest uses are subsidized by a tax rate that is equal to 25% of the residential rate, this study demonstrates that the farm/forest category has more than paid its way.

So what! Rural municipalities are still struggling to deliver balanced budgets with few options to generate the cash.

The study also highlights two expense categories and questions whether these expenses might be contrary to the principles of property tax. If property tax is intended to cover property-related services like roads, shouldn't the money for pre-dominantly people-related services like policing and education come from the other forms of taxation?

OFA has already sparked some thoughtful discussions with this study. OFA continues to lobby for a more equitable property tax and advocates for provincial funding that is fair for rural Ontario.

Did you know?

Farmers are homeowners too!

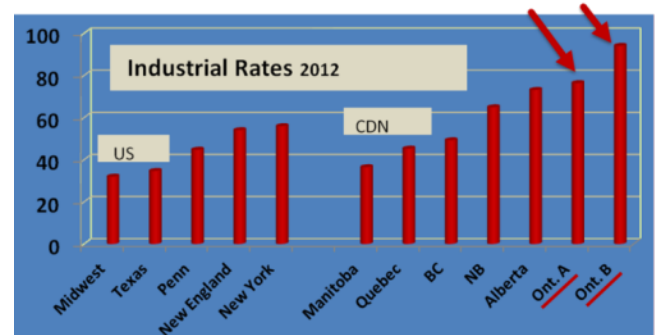
Farmers pay Residential rates on their homes plus 1 acre of land at the MPAC assessed value just like their non-farm neighbours

The Cost of Energy

Natural Gas: Natural Gas is today's cheapest source of energy to heat homes. Homeowners can save hundreds and often thousands of dollars a year with natural gas. The energy savings that would be available to farmers running grain dryers or heating poultry barns is easily thousands and tens of thousands of dollars each year if natural gas was an option. OFA after surveying its members estimates that natural gas is available to less than 20% of rural Ontarians. Ontario lags behind Manitoba, Saskatchewan and Alberta – provinces with substantially fewer rural customers available.

The OFA has intensified its lobby for better access to natural gas since 2013. The Ontario government has proposed a Natural Gas Access Loan with details still forthcoming on how municipalities can access the funds. Depending on the details this could be a good, first step towards energizing economic development in rural Ontario.

Electricity: Ontario's farmers and manufactures pay among the very highest industrial rates for power on farms and in factories in North America.



Comparison of Ontario Power Rates with Competing Jurisdictions

OFA is working with a coalition of Ontario manufacturers to develop a strategy that can make Ontario power rates more competitive and at the same time not increase rates for homeowners. As this initiative develops the coalition will be looking for the support of municipalities.

Get the “Real Dirt on Farming



Not sure about a farm issue and want a little background?

Start here: www.realdirtontfarming.ca

County Showcase Committee for International Plowing Match 2016 Meeting Minutes

February 18, 2015
Nicholas Keith Room
Museum and Archives
10:00 am

Present: Janice Hindley (Chair), Jennifer Adams, Nicole Cardow, Marissa Herner (Puslinch), Krista Miller (OPP), Mark Montgomery, Paul Johnson, Mark Van Patter, Bob Cheetham (Erin), Cathy Butcher, Jana Reichert, Mandy Jones, Cathy Wiebe, Belinda Wick-Graham (Minto), April Marshall (Wellington North), Heather Vasey, Donna Bryce, Patty Sinnamon (Mapleton), Crystal Ellis (Mapleton), Christina Mann, Brooke McLean, Lindsay Trimble, Ken DeHart, Fred Lehmann, Molly Wright, Scott MacDougall, Hailey Johnston, Kyle Smith, Kim Sommerville, Laura Holtom, Linda Dickson.

Welcome and Introductions

- Ms. Hindley welcomed everyone to the meeting, and round table introductions were made. Nicole Cardow very nicely volunteered to act as Secretary for IPM County showcase meetings.

Minutes from Ivy debriefing meeting

- The group's report on their experience at Ivy was reviewed for those that were unable to attend the bus trip.

Update from IPM 2016 Executive Meeting

- Ms. Hindley distributed the latest IPM organizational chart to show everyone where the County showcase fits into the grand scheme of things. Many committee chair positions had been filled but the executive was still looking for volunteers in some of the director/chair positions.
- Official souvenirs were being decided upon; recipes for the cookbook were being solicited and organized for publication; the land contracts had been signed; the site plan was being worked on for OPA approval.

- Janice would update everyone again following the All Chairs meeting scheduled next month.

Fresh Taste of Farming IPM 2016

- This was the theme for IPM 2016.
- The group viewed the IPM 2016 website, facebook page, and watched a video that had been produced by Minto staff.
- It was agreed that County showcase staff needed to liaise with the Marketing committee so that we are all working together on social media, on video production, and on the promotional tent for 2016 at the 2015 plowing match.

Slide Show from IPM 2000 County Showcase

- The group viewed a slideshow from IPM 2000 that gave everyone an idea what the County showcase looked like including the departments, municipalities, entertainment and industry tents as well as the exterior landscaping.
- Everyone agreed that the County crest, flag poles, benches, mulch and landscaping outside of County showcase was excellent and should be done again for IPM 2016 as a basis to plan our tents around.

Strike Subcommittees

- The group discussed breaking the County showcase work down into committees.
- Agreed that we will feature local, County entertainment again as did in 2000.
- Agreed that there would be no live animals this time around in County showcase.
- Warden's hospitality trailer would need to be included on the site.
- Local interest groups would not be included as Cathy Lasby from the OPA indicated that she prefers these groups have their own booths/lots in Tented City.
- County councillors will be encouraged to join any subcommittee of interest.

County Showcase subcommittees were struck as follows:

County Departments – chair Linda Dickson

- includes OPP, Terrace, Library, Museum, Public Health, Planning, Roads, Social Services, Clerks/Treasury/HR, Emergency Planning, Solid Waste Services. Our County Ec-Dev. Department can have space here as well as in the industry/tourism/ag tent in our showcase if they want.

Logistics – chair Paul Johnson

- Includes landscaping, hydro, internet/telephone, lighting, site logistics, hardscaping, tents, security for the County showcase tents, etc.
- Liaise with the other applicable IPM 2016 committees ie. Internal Communications; Security; Tented City.

County Hospitality and Communications – co-chaired by Donna Bryce and Fred Lehman

- Includes county/corporate communications through media releases and the website
- liaise with other applicable IPM 2016 committees ie. Internal Communications Committee and the Marketing Committee
- Warden's trailer/hospitality suite
- County's parade float during IPM 2016
- County merchandise, shirts for county staff, etc.
- Book transportation and accommodations for our group to attend IPM 2015

Industry, Tourism, Agriculture –co – chairs Patty Sinnamon and Jana Reichert

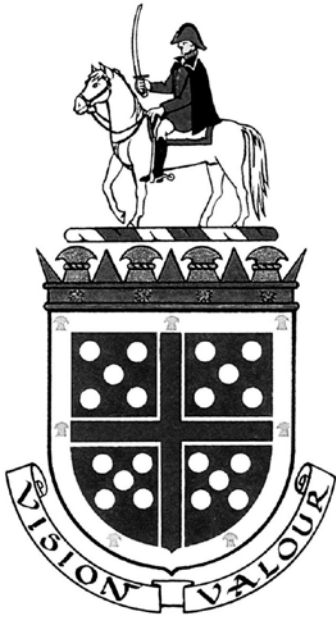
- Includes local Entertainment on a stage within the County showcase
- Includes all of the local municipalities and their tourism/ec-dev departments
- Includes the County's Economic Development department
- No live animals
- County- wide industry, tourism and agriculture showcased
- Liaise with the IPM 2016 Marketing Committee, including having a few members of our committee sit on the IPM 2016 Marketing Committee chaired by Callise from the Town of Minto
- Liaise with the IPM 2016 Souvenir Committee chaired by Mandy Jones from the County of Wellington
- Includes space for the City of Guelph

IPM 2015 bus trip to Finch

- Donna Bryce and her team will be organizing transportation and accommodations at IPM 2015 for our County showcase committee members.
- We will go down on Monday, September 21st and stay overnight, attending the match on Tuesday September 22nd, stay overnight and return Wednesday.

Adjourn

- The group adjourned to lunch.



THE COUNTY OF WELLINGTON

**ADMINISTRATION, FINANCE
AND PERSONNEL COMMITTEE**

CORPORATE FINANCIAL STATEMENTS

February 28, 2015



County of Wellington
General Revenue & Expenditure
Statement of Operations as of
28 Feb 2015

	Annual Budget	February Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Property Taxation	\$86,054,500	\$396,395	\$140,714	0%	\$85,913,786
Grants and Subsidies	\$2,888,800	\$0	\$722,200	25%	\$2,166,600
Sales Revenue	\$12,000	\$0	\$(1,081)	(9%)	\$13,081
Other Revenue	\$2,818,000	\$19,519	\$(192,514)	(7%)	\$3,010,514
Internal Recoveries	\$42,400	\$4,280	\$7,626	18%	\$34,774
Total Revenue	\$91,815,700	\$420,194	\$676,944	1%	\$91,138,756
Expenditures					
Supplies, Material & Equipment	\$18,000	\$(1,833)	\$(1,833)	(10%)	\$19,833
Purchased Services	\$1,973,500	\$10,776	\$360,965	18%	\$1,612,535
Insurance & Financial	\$1,074,200	\$284,190	\$131,450	12%	\$942,750
Total Expenditures	\$3,065,700	\$293,133	\$490,582	16%	\$2,575,118
NET OPERATING COST / (REVENUE)	\$(88,750,000)	\$(127,061)	\$(186,362)	0%	\$(88,563,638)
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)	\$(127,061)	\$(186,362)	0%	\$(86,195,638)



County of Wellington
County Council
Statement of Operations as of
28 Feb 2015

	Annual Budget	February Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Other Revenue	\$18,200	\$1,558	\$3,015	17%	\$15,185
Total Revenue	\$18,200	\$1,558	\$3,015	17%	\$15,185
Expenditures					
Salaries, Wages and Benefits	\$734,000	\$57,491	\$108,693	15%	\$625,307
Supplies, Material & Equipment	\$49,600	\$5,413	\$6,119	12%	\$43,481
Purchased Services	\$213,000	\$5,896	\$21,046	10%	\$191,954
Insurance & Financial	\$1,700	\$1,674	\$1,674	98%	\$26
Total Expenditures	\$998,300	\$70,474	\$137,531	14%	\$860,769
NET OPERATING COST / (REVENUE)	\$980,100	\$68,916	\$134,517	14%	\$845,583
NET COST (REVENUE)	\$980,100	\$68,916	\$134,517	14%	\$845,583



County of Wellington
Office of the CAO/Clerk
Statement of Operations as of
28 Feb 2015

	Annual Budget	February Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
User Fees & Charges	\$600	\$68	\$68	11%	\$532
Internal Recoveries	\$1,656,100	\$138,008	\$276,017	17%	\$1,380,083
Total Revenue	\$1,656,700	\$138,076	\$276,085	17%	\$1,380,615
Expenditures					
Salaries, Wages and Benefits	\$3,057,800	\$231,682	\$462,516	15%	\$2,595,284
Supplies, Material & Equipment	\$257,600	\$10,626	\$20,616	8%	\$236,984
Purchased Services	\$1,006,300	\$84,657	\$320,948	32%	\$685,352
Insurance & Financial	\$2,400	\$2,360	\$2,360	98%	\$40
Internal Charges	\$2,200	\$352	\$364	17%	\$1,836
Total Expenditures	\$4,326,300	\$329,678	\$806,805	19%	\$3,519,495
NET OPERATING COST / (REVENUE)	\$2,669,600	\$191,601	\$530,720	20%	\$2,138,880
Transfers					
Transfer to Capital	\$225,000	\$0	\$0	0%	\$225,000
Total Transfers	\$225,000	\$0	\$0	0%	\$225,000
NET COST (REVENUE)	\$2,894,600	\$191,601	\$530,720	18%	\$2,363,880



County of Wellington

03-March-2015

Office of the CAO/Clerk

Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending February 28, 2015

	Approved Budget	February Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
Guelph Campus Rewire	\$50,000	\$3,109	\$3,109	\$35,916	\$39,025	78 %	\$10,975
Core Switch Replacement	\$70,000	\$0	\$0	\$0	\$0	0 %	\$70,000
Archiving Storage System	\$40,000	\$0	\$0	\$12,736	\$12,736	32 %	\$27,264
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	\$0	\$0	\$283,878	\$283,878	77 %	\$86,122
Total Office of the CAO/Clerk	\$755,000	\$3,109	\$3,109	\$369,539	\$372,647	49 %	\$382,353



County of Wellington
Treasury
Statement of Operations as of
28 Feb 2015

	Annual Budget	February Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Internal Recoveries	\$412,000	\$34,333	\$68,667	17%	\$343,333
Total Revenue	\$412,000	\$34,333	\$68,667	17%	\$343,333
Expenditures					
Salaries, Wages and Benefits	\$1,308,400	\$108,449	\$211,795	16%	\$1,096,605
Supplies, Material & Equipment	\$37,000	\$2,111	\$2,843	8%	\$34,157
Purchased Services	\$271,900	\$7,699	\$(23,565)	(9%)	\$295,465
Insurance & Financial	\$35,800	\$0	\$0	0%	\$35,800
Internal Charges	\$4,600	\$1,064	\$1,349	29%	\$3,251
Total Expenditures	\$1,657,700	\$119,323	\$192,422	12%	\$1,465,278
NET OPERATING COST / (REVENUE)	\$1,245,700	\$84,990	\$123,756	10%	\$1,121,944
Transfers					
Transfers from Reserves	\$(46,600)	\$0	\$0	0%	\$(46,600)
Transfer to Reserves	\$50,000	\$0	\$0	0%	\$50,000
Total Transfers	\$3,400	\$0	\$0	0%	\$3,400
NET COST (REVENUE)	\$1,249,100	\$84,990	\$123,756	10%	\$1,125,344



County of Wellington
Human Resources
Statement of Operations as of
28 Feb 2015

	Annual Budget	February Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Internal Recoveries	\$1,003,900	\$89,426	\$155,959	16%	\$847,941
Total Revenue	\$1,003,900	\$89,426	\$155,959	16%	\$847,941
Expenditures					
Salaries, Wages and Benefits	\$1,417,200	\$116,280	\$227,674	16%	\$1,189,526
Supplies, Material & Equipment	\$126,800	\$3,661	\$5,724	5%	\$121,076
Purchased Services	\$417,400	\$14,377	\$27,154	7%	\$390,246
Transfer Payments	\$70,000	\$0	\$10,000	14%	\$60,000
Insurance & Financial	\$190,800	\$0	\$190,817	100%	\$(17)
Internal Charges	\$1,800	\$230	\$861	48%	\$939
Total Expenditures	\$2,224,000	\$134,547	\$462,231	21%	\$1,761,769
NET OPERATING COST / (REVENUE)	\$1,220,100	\$45,122	\$306,272	25%	\$913,828
Transfers					
Transfers from Reserves	\$(427,400)	\$(213,020)	\$(213,020)	50%	\$(214,380)
Total Transfers	\$(427,400)	\$(213,020)	\$(213,020)	50%	\$(214,380)
NET COST (REVENUE)	\$792,700	\$(167,899)	\$93,251	12%	\$699,449



County of Wellington
Property Services
Statement of Operations as of
28 Feb 2015

	Annual Budget	February Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Licenses, Permits and Rents	\$996,700	\$102,469	\$145,951	15%	\$850,749
User Fees & Charges	\$157,000	\$3,439	\$7,326	5%	\$149,674
Other Revenue	\$1,500	\$0	\$0	0%	\$1,500
Internal Recoveries	\$681,100	\$56,758	\$113,517	17%	\$567,583
Total Revenue	\$1,836,300	\$162,666	\$266,793	15%	\$1,569,507
Expenditures					
Salaries, Wages and Benefits	\$786,900	\$66,897	\$130,023	17%	\$656,877
Supplies, Material & Equipment	\$153,700	\$15,796	\$16,566	11%	\$137,134
Purchased Services	\$679,200	\$67,934	\$112,740	17%	\$566,460
Insurance & Financial	\$31,500	\$31,583	\$31,583	100%	\$(83)
Minor Capital Expenses	\$172,500	\$0	\$0	0%	\$172,500
Debt Charges	\$444,400	\$265,344	\$228,601	51%	\$215,799
Total Expenditures	\$2,268,200	\$447,553	\$519,513	23%	\$1,748,687
NET OPERATING COST / (REVENUE)	\$431,900	\$284,888	\$252,719	59%	\$179,181
Transfers					
Transfers from Reserves	\$(99,000)	\$0	\$0	0%	\$(99,000)
Transfer to Reserves	\$792,200	\$0	\$0	0%	\$792,200
Total Transfers	\$693,200	\$0	\$0	0%	\$693,200
NET COST (REVENUE)	\$1,125,100	\$284,888	\$252,719	22%	\$872,381



County of Wellington

01-March-2015

Property Services

Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending February 28, 2015

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



County of Wellington
Grants & Contributions
Statement of Operations as of
28 Feb 2015

	Annual Budget	February Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Expenditures					
Transfer Payments	\$52,900	\$0	\$0	0%	\$52,900
Total Expenditures	\$52,900	\$0	\$0	0%	\$52,900
NET OPERATING COST / (REVENUE)	\$52,900	\$0	\$0	0%	\$52,900
Transfers					
Transfer to Reserves	\$1,200,000	\$0	\$0	0%	\$1,200,000
Total Transfers	\$1,200,000	\$0	\$0	0%	\$1,200,000
NET COST (REVENUE)	\$1,252,900	\$0	\$0	0%	\$1,252,900



County of Wellington
POA Administration
Statement of Operations as of
28 Feb 2015

	Annual Budget	February Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Municipal Recoveries	\$515,600	\$48,606	\$80,029	16%	\$435,571
Total Revenue	\$515,600	\$48,606	\$80,029	16%	\$435,571
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)	\$(48,606)	\$(84,577)	33%	\$(173,523)
Transfers					
Transfer to Capital	\$134,000	\$0	\$0	0%	\$134,000
Total Transfers	\$134,000	\$0	\$0	0%	\$134,000
NET COST (REVENUE)	\$(124,100)	\$(48,606)	\$(84,577)	68%	\$(39,523)



County of Wellington

03-March-2015

POA Administration
Capital Work-in-Progress Expenditures By Departments
All Open Projects For The Period Ending February 28, 2015

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



County of Wellington
Land Ambulance
Statement of Operations as of
28 Feb 2015

	Annual Budget	February Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Expenditures					
Transfer Payments	\$3,713,100	\$260,167	\$520,333	14%	\$3,192,767
Total Expenditures	\$3,713,100	\$260,167	\$520,333	14%	\$3,192,767
NET OPERATING COST / (REVENUE)	\$3,713,100	\$260,167	\$520,333	14%	\$3,192,767
Transfers					
Transfer to Reserves	\$250,000	\$0	\$0	0%	\$250,000
Total Transfers	\$250,000	\$0	\$0	0%	\$250,000
NET COST (REVENUE)	\$3,963,100	\$260,167	\$520,333	13%	\$3,442,767



County of Wellington

03-March-2015

Land Ambulance

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending February 28, 2015

	LIFE-TO-DATE ACTUALS						
	Approved	February	Current	Previous	Total	% of	Remaining
	Budget	Actual	Year	Years		Budget	Budget
2015 Replacement Ambulances	\$221,000	\$0	\$0	\$0	\$0	0 %	\$221,000
Ambulance IT Implmntn 2015	\$28,000	\$0	\$0	\$0	\$0	0 %	\$28,000
2015 Ambulance IT Replacements	\$76,000	\$0	\$0	\$0	\$0	0 %	\$76,000
2015 Ambulance Equipment	\$36,000	\$0	\$0	\$0	\$0	0 %	\$36,000
Total Land Ambulance	\$361,000	\$0	\$0	\$0	\$0	0 %	\$361,000



County of Wellington
Public Health Unit
Statement of Operations as of
28 Feb 2015

	Annual Budget	February Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Expenditures					
Transfer Payments	\$2,153,000	\$538,261	\$538,261	25%	\$1,614,739
Debt Charges	\$344,400	\$0	\$(10,582)	(3%)	\$354,982
Total Expenditures	\$2,497,400	\$538,261	\$527,679	21%	\$1,969,721
NET OPERATING COST / (REVENUE)	\$2,497,400	\$538,261	\$527,679	21%	\$1,969,721
NET COST (REVENUE)	\$2,497,400	\$538,261	\$527,679	21%	\$1,969,721



County of Wellington
Roads and Engineering
Statement of Operations as of
28 Feb 2015

	Annual Budget	February Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Municipal Recoveries	\$715,000	\$182,904	\$182,904	26%	\$532,096
User Fees & Charges	\$210,000	\$5,800	\$14,300	7%	\$195,700
Sales Revenue	\$400,000	\$0	\$0	0%	\$400,000
Internal Recoveries	\$1,750,000	\$331,313	\$559,253	32%	\$1,190,747
Total Revenue	\$3,075,000	\$520,017	\$756,457	25%	\$2,318,543
Expenditures					
Salaries, Wages and Benefits	\$4,870,400	\$554,573	\$1,124,498	23%	\$3,745,902
Supplies, Material & Equipment	\$3,749,500	\$728,512	\$1,748,442	47%	\$2,001,058
Purchased Services	\$1,389,700	\$115,455	\$173,239	12%	\$1,216,462
Insurance & Financial	\$293,400	\$293,416	\$293,416	100%	\$(16)
Minor Capital Expenses	\$713,200	\$2,219	\$2,219	0%	\$710,981
Debt Charges	\$226,500	\$0	\$(15,919)	(7%)	\$242,419
Internal Charges	\$1,655,300	\$330,982	\$558,629	34%	\$1,096,671
Total Expenditures	\$12,898,000	\$2,025,157	\$3,884,524	30%	\$9,013,476
NET OPERATING COST / (REVENUE)	\$9,823,000	\$1,505,140	\$3,128,067	32%	\$6,694,933
Transfers					
Transfers from Reserves	\$(226,500)	\$0	\$0	0%	\$(226,500)
Transfer to Capital	\$8,819,900	\$0	\$0	0%	\$8,819,900
Transfer to Reserves	\$2,264,200	\$0	\$0	0%	\$2,264,200
Total Transfers	\$10,857,600	\$0	\$0	0%	\$10,857,600
NET COST (REVENUE)	\$20,680,600	\$1,505,140	\$3,128,067	15%	\$17,552,533



County of Wellington

04-March-2015

Roads and Engineering Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending February 28, 2015

	LIFE-TO-DATE ACTUALS						
	Approved Budget	February Actual	Current Year	Previous Years	Total	% of Budget	Remaining Budget
Roads General							
Roads Equipment 2015	\$1,781,000	\$0	\$499,296	\$0	\$499,296	28 %	\$1,281,704
Various Shop Repairs 2015	\$100,000	\$0	\$0	\$0	\$0	0 %	\$100,000
Rebuild Drayton Shop	\$500,000	\$0	\$0	\$0	\$0	0 %	\$500,000
Rebuild/Renovate Erin Shop	\$125,000	\$0	\$0	\$20,667	\$20,667	17 %	\$104,333
Subtotal Roads General	\$2,506,000	\$0	\$499,296	\$20,667	\$519,963	21%	\$1,986,037
Engineering							
WR18 @ WR26 Intersection Imprv	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR18 Geddes St Elora, Strm Swr	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR18 Geddes St Elora, RtnngWall	\$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	\$12,042	\$12,042	\$0	\$12,042	34 %	\$22,958
Subtotal Engineering	\$385,000	\$12,042	\$12,042	\$0	\$12,042	3%	\$372,958
Growth Related Construction							
WR 30 at Road 3, Signals & L	\$120,000	\$0	\$0	\$38,937	\$38,937	32 %	\$81,063
WR 46, WR 34 to 401	\$1,800,000	\$246	\$246	\$113,327	\$113,572	6 %	\$1,686,428
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	\$2,226	\$0	\$3,023,211	\$3,023,211	102 %	-\$73,211
WR7 PL Design Salem to Tev	\$150,000	\$4,484	\$0	\$5,838	\$5,838	4 %	\$144,162
WR109 @ WR5 Intersection	\$50,000	\$0	\$0	\$10,074	\$10,074	20 %	\$39,926
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	\$828	\$828	\$236,886	\$237,714	22 %	\$862,286
Subtotal Growth Related Constructi	\$6,470,000	\$7,784	\$1,074	\$3,473,976	\$3,475,049	54%	\$2,994,951



County of Wellington

04-March-2015

Roads and Engineering Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending February 28, 2015

	Approved Budget	February 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	\$0	\$0	\$488,024	\$488,024	20 %	\$1,936,976
WR14, Eliza & Frederick Arthur	\$3,070,000	\$9,158	\$9,158	\$781,797	\$790,954	26 %	\$2,279,046
WR 29, Wellington/Halton Bound	\$1,956,500	\$0	\$0	\$1,891,290	\$1,891,290	97 %	\$65,210
WR 10, McGivern St Moorefield	\$150,000	\$0	\$0	\$25,688	\$25,688	17 %	\$124,312
WR109 AT WR7 Int Improvmnts	\$100,000	\$0	\$0	\$18,359	\$18,359	18 %	\$81,641
WR109, HWY89 S to end of curb	\$2,650,000	\$0	\$0	\$10,230	\$10,230	0 %	\$2,639,770
WR109 WR7 Traffic Imp Study	\$50,000	\$6,953	\$6,953	\$19,680	\$26,632	53 %	\$23,368
WR123, WR109 Traffic Imp Study	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR12 @ WR8 Intersection Improv	\$925,000	\$2,120	\$0	\$14,999	\$14,999	2 %	\$910,001
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	\$1,621	\$1,621	\$23,100	\$24,721	71 %	\$10,279
WR8 Main St Drayton Strm Sewer	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR50, Hwy 7 to railway tracks	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR25 - WR52 to WR42 7.0km	\$850,000	\$0	\$0	\$267,122	\$267,122	31 %	\$582,878
Subtotal Roads Construction	\$12,661,500	\$19,851	\$17,731	\$3,557,738	\$3,575,470	28%	\$9,086,030



County of Wellington

04-March-2015

Roads and Engineering

Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending February 28, 2015

	LIFE-TO-DATE ACTUALS						
	Approved	February	Current	Previous			
	Budget	Actual	Year	Years	Total	% of Budget	Remaining Budget
Bridges							
WR87, Maitland Bridge 87137	\$645,000	\$0	\$0	\$42,226	\$42,226	7 %	\$602,774
WR87, Bridge 87138	\$1,280,000	\$0	\$0	\$75,158	\$75,158	6 %	\$1,204,842
WR124, Bridge 124135	\$200,000	\$0	\$0	\$61,810	\$61,810	31 %	\$138,190
WR36, Bridge 36122	\$100,000	\$0	\$0	\$39,151	\$39,151	39 %	\$60,849
WR109, Bridge 109132	\$225,000	\$0	\$0	\$0	\$0	0 %	\$225,000
WR35, Paddock Bridge 35087	\$200,000	\$0	\$0	\$32,909	\$32,909	16 %	\$167,091
WR6, B006010, design rehab	\$450,000	\$0	\$0	\$73,886	\$73,886	16 %	\$376,114
WR7, Bosworth Bridge 07028	\$150,000	\$0	\$0	\$30,251	\$30,251	20 %	\$119,749
WR8, Main St Bridge 008089	\$50,000	\$0	\$0	\$18,166	\$18,166	36 %	\$31,834
WR10, Moorefield Bridge 010023	\$350,000	\$1,119	\$1,119	\$43,705	\$44,825	13 %	\$305,175
WR10, Wyandot Bridge 010024	\$575,000	\$0	\$0	\$48,392	\$48,392	8 %	\$526,608
WR16, Penford Bridge 16038	\$100,000	\$0	\$0	\$21,208	\$21,208	21 %	\$78,792
WR30, Bridge 030124	\$200,000	\$0	\$0	\$11,701	\$11,701	6 %	\$188,299
WR21,Badley Bridge,021057 rplc	\$725,000	\$0	\$0	\$0	\$0	0 %	\$725,000
WR36 Bridge36086, design and	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR86 Conestogo River Bridge	\$1,200,000	\$0	\$0	\$0	\$0	0 %	\$1,200,000
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	\$2,753	\$2,753	\$26,243	\$28,996	5 %	\$536,004
Subtotal Bridges	\$7,315,000	\$3,872	\$3,872	\$524,806	\$528,678	7%	\$6,786,322



County of Wellington

04-March-2015

Roads and Engineering Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending February 28, 2015

	LIFE-TO-DATE ACTUALS						
	Approved	February	Current	Previous		% of	Remaining
	Budget	Actual	Year	Years	Total	Budget	Budget
Culverts							
WR18, Culvert 18021, D & Liner	\$350,000	\$0	\$0	\$45,072	\$45,072	13 %	\$304,928
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	\$0	\$0	\$18,522	\$18,522	37 %	\$31,478
WR22, Culvert east of WR23	\$675,000	\$0	\$0	\$94,835	\$94,835	14 %	\$580,165
WR5, Culvert 0.9km s 7th line	\$200,000	\$0	\$0	\$6,118	\$6,118	3 %	\$193,882
WR11, Culvert 111020	\$400,000	\$0	\$1,569	\$20,085	\$21,654	5 %	\$378,346
WR12, Culvert 12086	\$25,000	\$0	\$0	\$3,499	\$3,499	14 %	\$21,501
WR12, Culvert 12087	\$50,000	\$0	\$0	\$7,633	\$7,633	15 %	\$42,367
WR5 Culvert 050780, Design and	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR7 Culvert 071270, design and	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR7 Mncpl Drain Clvrt, 330 m E	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR11, Clvrt 11092, design and	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR109 Clvrt 109142, design and	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
Subtotal Culverts	\$2,075,000	\$0	\$1,569	\$197,974	\$199,543	10%	\$1,875,457
County Bridges on Local Roads							
E-W Luther TL Bridge 000101	\$600,000	\$1,933	\$1,933	\$48,310	\$50,243	8 %	\$549,757
E/W Luther TL,Hays Brdg 000001	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
Subtotal County Bridges on Local R	\$650,000	\$1,933	\$1,933	\$48,310	\$50,243	8%	\$599,757
Roads Resurfacing							
WR16, WR15 to Hwy89 5.4km	\$647,300	\$0	\$0	\$764,377	\$764,377	118 %	-\$117,077
WR124, COG to Era pvmt preserv	\$912,600	\$0	\$0	\$1,019,354	\$1,019,354	112 %	-\$106,754
WR32, WR124 to hwy 7, 5.3 km	\$1,500,000	\$0	\$0	\$0	\$0	0 %	\$1,500,000
WR87, Hwy23 to Minto/Howick	\$100,000	\$0	\$0	\$0	\$0	0 %	\$100,000
WR124, Guelph to Reg. Waterloo	\$150,000	\$0	\$0	\$0	\$0	0 %	\$150,000
WR10, Conc 8 to 4 5.4km	\$1,300,000	\$0	\$0	\$0	\$0	0 %	\$1,300,000
Subtotal Roads Resurfacing	\$4,609,900	\$0	\$0	\$1,783,731	\$1,783,731	39%	\$2,826,169
Total Roads and Engineering	\$36,672,400	\$45,482	\$537,517	\$9,607,201	\$10,144,719	28 %	\$26,527,681



County of Wellington
Solid Waste Services
Statement of Operations as of
28 Feb 2015

	Annual Budget	February Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$717,700	\$24,243	\$(1,671)	0%	\$719,371
Licenses, Permits and Rents	\$12,900	\$0	\$0	0%	\$12,900
User Fees & Charges	\$2,225,000	\$149,197	\$301,547	14%	\$1,923,453
Sales Revenue	\$972,600	\$6,392	\$3,369	0%	\$969,231
Internal Recoveries	\$396,100	\$333	\$573	0%	\$395,527
Total Revenue	\$4,324,300	\$180,165	\$303,819	7%	\$4,020,481
Expenditures					
Salaries, Wages and Benefits	\$2,338,200	\$168,187	\$332,656	14%	\$2,005,544
Supplies, Material & Equipment	\$935,000	\$31,451	\$32,049	3%	\$902,951
Purchased Services	\$4,428,800	\$321,898	\$345,948	8%	\$4,082,852
Insurance & Financial	\$136,800	\$89,781	\$94,673	69%	\$42,127
Internal Charges	\$398,000	\$154	\$239	0%	\$397,761
Total Expenditures	\$8,236,800	\$611,472	\$805,566	10%	\$7,431,234
NET OPERATING COST / (REVENUE)	\$3,912,500	\$431,307	\$501,747	13%	\$3,410,753
Transfers					
Transfers from Reserves	\$(272,700)	\$0	\$0	0%	\$(272,700)
Transfer to Reserves	\$800,000	\$0	\$0	0%	\$800,000
Total Transfers	\$527,300	\$0	\$0	0%	\$527,300
NET COST (REVENUE)	\$4,439,800	\$431,307	\$501,747	11%	\$3,938,053



County of Wellington

03-March-2015

Solid Waste Services Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending February 28, 2015

	LIFE-TO-DATE ACTUALS						
	Approved	February	Current	Previous		% of	Remaining
	Budget	Actual	Year	Years	Total	Budget	Budget
Elora Transfer clsd Nichol LF	\$1,200,000	\$0	\$0	\$1,006,569	\$1,006,569	84 %	\$193,431
Aberfoyle Closed Site	\$200,000	\$0	\$0	\$77,016	\$77,016	39 %	\$122,984
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	\$0	\$1,089,996	\$1,089,996	61 %	\$710,004



County of Wellington
Planning
Statement of Operations as of
28 Feb 2015

	Annual Budget	February Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$28,000	\$15,000	\$15,000	54%	\$13,000
Municipal Recoveries	\$35,000	\$1,567	\$1,567	4%	\$33,433
User Fees & Charges	\$250,000	\$17,315	\$36,400	15%	\$213,600
Other Revenue	\$0	\$8,060	\$8,060	0%	\$(8,060)
Internal Recoveries	\$500	\$333	\$333	67%	\$167
Total Revenue	\$313,500	\$42,275	\$61,360	20%	\$252,140
Expenditures					
Salaries, Wages and Benefits	\$1,588,000	\$129,253	\$251,492	16%	\$1,336,508
Supplies, Material & Equipment	\$36,800	\$1,819	\$3,324	9%	\$33,476
Purchased Services	\$298,100	\$12,464	\$28,857	10%	\$269,243
Transfer Payments	\$740,000	\$36,736	\$0	0%	\$740,000
Internal Charges	\$6,100	\$301	\$707	12%	\$5,393
Total Expenditures	\$2,669,000	\$180,573	\$284,380	11%	\$2,384,620
NET OPERATING COST / (REVENUE)	\$2,355,500	\$138,297	\$223,020	9%	\$2,132,480
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	\$138,297	\$223,020	10%	\$2,112,480



County of Wellington

05-March-2015

Planning

Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending February 28, 2015

	LIFE-TO-DATE ACTUALS						
	Approved	February	Current	Previous	Total	% of	Remaining
	Budget	Actual	Year	Years		Budget	Budget
Trans Canada Trail	\$395,300	\$9,326	\$9,326	\$0	\$9,326	2 %	\$385,974
Official Plan Update	\$40,000	\$0	\$0	\$25,694	\$25,694	64 %	\$14,306
Total Planning	\$435,300	\$9,326	\$9,326	\$25,694	\$35,021	8 %	\$400,279



County of Wellington
Green Legacy
Statement of Operations as of
28 Feb 2015

	Annual Budget	February Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Sales Revenue	\$500	\$0	\$0	0%	\$500
Other Revenue	\$1,500	\$0	\$0	0%	\$1,500
Total Revenue	\$2,000	\$0	\$0	0%	\$2,000
Expenditures					
Salaries, Wages and Benefits	\$475,800	\$32,740	\$61,572	13%	\$414,228
Supplies, Material & Equipment	\$101,100	\$3,252	\$5,619	6%	\$95,481
Purchased Services	\$77,000	\$2,135	\$3,455	4%	\$73,545
Insurance & Financial	\$9,100	\$9,118	\$9,118	100%	\$(18)
Internal Charges	\$5,000	\$0	\$0	0%	\$5,000
Total Expenditures	\$668,000	\$47,244	\$79,764	12%	\$588,236
NET OPERATING COST / (REVENUE)	\$666,000	\$47,244	\$79,764	12%	\$586,236
NET COST (REVENUE)	\$666,000	\$47,244	\$79,764	12%	\$586,236



County of Wellington
Emergency Management
Statement of Operations as of
28 Feb 2015

	Annual Budget	February Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Expenditures					
Salaries, Wages and Benefits	\$277,700	\$16,526	\$31,206	11%	\$246,494
Supplies, Material & Equipment	\$8,500	\$221	\$389	5%	\$8,111
Purchased Services	\$176,500	\$46,435	\$72,505	41%	\$103,995
Transfer Payments	\$141,000	\$37,982	\$0	0%	\$141,000
Insurance & Financial	\$2,000	\$1,984	\$1,984	99%	\$16
Total Expenditures	\$605,700	\$103,147	\$106,083	18%	\$499,617
NET OPERATING COST / (REVENUE)	\$605,700	\$103,147	\$106,083	18%	\$499,617
NET COST (REVENUE)	\$605,700	\$103,147	\$106,083	18%	\$499,617



County of Wellington
Police Services
Statement of Operations as of
28 Feb 2015

	Annual Budget	February Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$272,700	\$0	\$0	0%	\$272,700
Licenses, Permits and Rents	\$153,600	\$13,525	\$27,240	18%	\$126,360
Fines and Penalties	\$75,000	\$8,318	\$11,978	16%	\$63,022
User Fees & Charges	\$79,000	\$6,676	\$13,034	16%	\$65,966
Other Revenue	\$1,000	\$0	\$0	0%	\$1,000
Total Revenue	\$581,300	\$28,519	\$52,252	9%	\$529,048
Expenditures					
Salaries, Wages and Benefits	\$140,000	\$10,892	\$22,250	16%	\$117,750
Supplies, Material & Equipment	\$44,200	\$1,079	\$1,492	3%	\$42,708
Purchased Services	\$384,800	\$48,047	\$78,036	20%	\$306,764
Transfer Payments	\$16,432,800	\$1,368,868	\$2,737,736	17%	\$13,695,064
Insurance & Financial	\$7,200	\$7,410	\$7,410	103%	\$(210)
Minor Capital Expenses	\$19,000	\$0	\$0	0%	\$19,000
Debt Charges	\$594,600	\$0	\$(20,072)	(3%)	\$614,672
Internal Charges	\$1,500	\$121	\$298	20%	\$1,202
Total Expenditures	\$17,624,100	\$1,436,418	\$2,827,150	16%	\$14,796,950
NET OPERATING COST / (REVENUE)	\$17,042,800	\$1,407,899	\$2,774,898	16%	\$14,267,902
Transfers					
Transfers from Reserves	\$(109,200)	\$0	\$0	0%	\$(109,200)
Transfer to Reserves	\$90,000	\$0	\$0	0%	\$90,000
Total Transfers	\$(19,200)	\$0	\$0	0%	\$(19,200)
NET COST (REVENUE)	\$17,023,600	\$1,407,899	\$2,774,898	16%	\$14,248,702



County of Wellington

03-March-2015

Police Services

Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending February 28, 2015

	LIFE-TO-DATE ACTUALS						
	Approved	February	Current	Previous		% of	Remaining
	Budget	Actual	Year	Years	Total	Budget	Budget
NW OPP Operations Centre	\$7,500,000	\$0	\$0	\$7,056,048	\$7,056,048	94 %	\$443,952
New Officers Equipment 2014	\$12,000	\$0	\$0	\$6,332	\$6,332	53 %	\$5,668
Live Scan Fingerprinting	\$60,000	\$0	\$0	\$0	\$0	0 %	\$60,000
Rockwood OPP Furniture Rplcmnt	\$60,000	\$0	\$0	\$0	\$0	0 %	\$60,000
Total Police Services	\$7,632,000	\$0	\$0	\$7,062,380	\$7,062,380	93 %	\$569,620



County of Wellington
Museum & Archives at WP
Statement of Operations as of
28 Feb 2015

	Annual Budget	February Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$52,300	\$0	\$0	0%	\$52,300
Licenses, Permits and Rents	\$42,000	\$4,860	\$9,507	23%	\$32,493
User Fees & Charges	\$60,000	\$2,480	\$3,413	6%	\$56,587
Sales Revenue	\$7,200	\$314	\$522	7%	\$6,678
Other Revenue	\$5,000	\$5,114	\$5,114	102%	\$(114)
Total Revenue	\$166,500	\$12,769	\$18,556	11%	\$147,944
Expenditures					
Salaries, Wages and Benefits	\$1,367,300	\$108,380	\$211,517	15%	\$1,155,783
Supplies, Material & Equipment	\$153,700	\$20,096	\$21,107	14%	\$132,593
Purchased Services	\$363,400	\$30,693	\$48,308	13%	\$315,092
Transfer Payments	\$5,000	\$0	\$0	0%	\$5,000
Insurance & Financial	\$17,300	\$17,336	\$17,336	100%	\$(36)
Total Expenditures	\$1,906,700	\$176,504	\$298,268	16%	\$1,608,432
NET OPERATING COST / (REVENUE)	\$1,740,200	\$163,735	\$279,712	16%	\$1,460,488
Transfers					
Transfer to Capital	\$200,000	\$0	\$0	0%	\$200,000
Total Transfers	\$200,000	\$0	\$0	0%	\$200,000
NET COST (REVENUE)	\$1,940,200	\$163,735	\$279,712	14%	\$1,660,488



County of Wellington

03-March-2015

Museum & Archives at WP Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending February 28, 2015

	Approved Budget	February Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		
					Total	% of Budget	Remaining Budget
Terrace / OPP Road Upgrade	\$1,300,000	\$813	\$813	\$709,868	\$710,681	55 %	\$589,319
Groves Hospital Grant	\$3,882,000	\$1,898	\$1,898	\$1,893,741	\$1,895,639	49 %	\$1,986,361
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	\$0	\$0	\$0	0 %	\$85,000
WP Generator	\$200,000	\$0	\$0	\$0	\$0	0 %	\$200,000
Total Museum & Archives at WP	\$6,497,000	\$2,711	\$2,711	\$2,810,345	\$2,813,056	43 %	\$3,683,944



County of Wellington
Library Services
Statement of Operations as of
28 Feb 2015

	Annual Budget	February Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$182,500	\$25,018	\$25,018	14%	\$157,482
Municipal Recoveries	\$27,000	\$0	\$0	0%	\$27,000
Licenses, Permits and Rents	\$35,000	\$741	\$1,502	4%	\$33,498
User Fees & Charges	\$84,000	\$6,372	\$12,121	14%	\$71,879
Sales Revenue	\$7,900	\$406	\$770	10%	\$7,130
Other Revenue	\$0	\$213	\$374	0%	\$(374)
Total Revenue	\$336,400	\$32,751	\$39,786	12%	\$296,614
Expenditures					
Salaries, Wages and Benefits	\$3,799,200	\$283,531	\$563,678	15%	\$3,235,522
Supplies, Material & Equipment	\$828,100	\$97,151	\$124,776	15%	\$703,324
Purchased Services	\$836,500	\$79,185	\$135,040	16%	\$701,460
Insurance & Financial	\$22,200	\$22,353	\$22,353	101%	\$(153)
Minor Capital Expenses	\$68,000	\$11,619	\$9,823	14%	\$58,177
Debt Charges	\$690,100	\$134,572	\$108,807	16%	\$581,293
Internal Charges	\$1,500	\$0	\$0	0%	\$1,500
Total Expenditures	\$6,245,600	\$628,410	\$964,477	15%	\$5,281,123
NET OPERATING COST / (REVENUE)	\$5,909,200	\$595,659	\$924,691	16%	\$4,984,509
Transfers					
Transfers from Reserves	\$(218,800)	\$0	\$0	0%	\$(218,800)
Transfer to Capital	\$2,270,000	\$0	\$0	0%	\$2,270,000
Total Transfers	\$2,051,200	\$0	\$0	0%	\$2,051,200
NET COST (REVENUE)	\$7,960,400	\$595,659	\$924,691	12%	\$7,035,709



County of Wellington

03-March-2015

Library Services

Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending February 28, 2015

	Approved Budget	February Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		
					Total	% of Budget	Remaining Budget
Aboyne Facility Improvements	\$820,000	\$0	\$0	\$106,166	\$106,166	13 %	\$713,834
Fergus Branch Exp and Reno	\$5,000,000	\$414,578	\$416,176	\$4,107,574	\$4,523,750	90 %	\$476,250
Fergus Branch Coll Enhancement	\$50,000	\$667	\$667	\$47,409	\$48,076	96 %	\$1,924
Palmerston Branch Exp	\$3,500,000	\$50,705	\$8,253	\$93,458	\$101,711	3 %	\$3,398,289
Radio Frequency ID System	\$50,000	\$0	\$0	\$11,054	\$11,054	22 %	\$38,946
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	\$9,540,000	\$465,951	\$425,096	\$4,365,661	\$4,790,757	50 %	\$4,749,243



County of Wellington
Ontario Works
Statement of Operations as of
28 Feb 2015

	Annual Budget	February Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$19,862,400	\$3,267,810	\$3,267,810	16%	\$16,594,590
Municipal Recoveries	\$3,576,300	\$173,673	\$487,673	14%	\$3,088,627
Other Revenue	\$52,300	\$10,783	\$10,783	21%	\$41,517
Internal Recoveries	\$10,300	\$5,040	\$5,040	49%	\$5,260
Total Revenue	\$23,501,300	\$3,457,306	\$3,771,306	16%	\$19,729,994
Expenditures					
Salaries, Wages and Benefits	\$5,955,200	\$452,157	\$900,373	15%	\$5,054,827
Supplies, Material & Equipment	\$179,300	\$12,373	\$13,746	8%	\$165,554
Purchased Services	\$406,900	\$19,642	\$47,837	12%	\$359,063
Social Assistance	\$17,330,600	\$1,323,341	\$2,847,760	16%	\$14,482,840
Transfer Payments	\$24,300	\$0	\$0	0%	\$24,300
Insurance & Financial	\$0	\$569	\$569	0%	\$(569)
Internal Charges	\$1,334,800	\$115,326	\$225,474	17%	\$1,109,326
Total Expenditures	\$25,231,100	\$1,923,408	\$4,035,759	16%	\$21,195,341
NET OPERATING COST / (REVENUE)	\$1,729,800	\$(1,533,898)	\$264,454	15%	\$1,465,346
NET COST (REVENUE)	\$1,729,800	\$(1,533,898)	\$264,454	15%	\$1,465,346



County of Wellington
Child Care Services
Statement of Operations as of
28 Feb 2015

	Annual Budget	February Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$11,117,700	\$1,864,517	\$1,864,517	17%	\$9,253,183
Municipal Recoveries	\$2,773,600	\$447,890	\$632,890	23%	\$2,140,710
User Fees & Charges	\$254,000	\$17,701	\$34,535	14%	\$219,465
Internal Recoveries	\$354,900	\$3,129	\$3,129	1%	\$351,771
Total Revenue	\$14,500,200	\$2,333,237	\$2,535,071	17%	\$11,965,129
Expenditures					
Salaries, Wages and Benefits	\$3,957,800	\$304,616	\$600,828	15%	\$3,356,972
Supplies, Material & Equipment	\$222,700	\$15,931	\$8,496	4%	\$214,204
Purchased Services	\$350,800	\$597	\$42,229	12%	\$308,571
Social Assistance	\$9,826,100	\$317,716	\$1,922,106	20%	\$7,903,994
Transfer Payments	\$0	\$(880)	\$0	0%	\$0
Insurance & Financial	\$1,800	\$2,034	\$2,034	113%	\$(234)
Minor Capital Expenses	\$119,600	\$15,570	\$15,570	13%	\$104,030
Internal Charges	\$1,003,000	\$57,147	\$111,279	11%	\$891,721
Total Expenditures	\$15,481,800	\$712,732	\$2,702,542	17%	\$12,779,258
NET OPERATING COST / (REVENUE)	\$981,600	\$(1,620,505)	\$167,472	17%	\$814,128
NET COST (REVENUE)	\$981,600	\$(1,620,505)	\$167,472	17%	\$814,128



County of Wellington
Social Housing
Statement of Operations as of
28 Feb 2015

	Annual Budget	February Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$7,742,300	\$1,022,725	\$1,314,393	17%	\$6,427,907
Municipal Recoveries	\$15,117,700	\$1,007,322	\$2,297,322	15%	\$12,820,378
Licenses, Permits and Rents	\$5,200,000	\$441,367	\$889,434	17%	\$4,310,566
User Fees & Charges	\$52,500	\$4,144	\$8,743	17%	\$43,757
Total Revenue	\$28,112,500	\$2,475,559	\$4,509,892	16%	\$23,602,608
Expenditures					
Salaries, Wages and Benefits	\$3,617,300	\$265,340	\$526,217	15%	\$3,091,083
Supplies, Material & Equipment	\$362,400	\$15,944	\$31,424	9%	\$330,976
Purchased Services	\$6,365,600	\$803,683	\$1,084,916	17%	\$5,280,684
Social Assistance	\$18,004,300	\$1,292,929	\$2,625,455	15%	\$15,378,845
Transfer Payments	\$1,158,200	\$0	\$289,543	25%	\$868,657
Insurance & Financial	\$233,600	\$161,025	\$165,069	71%	\$68,531
Minor Capital Expenses	\$607,000	\$79,618	\$89,794	15%	\$517,206
Internal Charges	\$671,500	\$56,517	\$111,987	17%	\$559,513
Total Expenditures	\$31,019,900	\$2,675,056	\$4,924,404	16%	\$26,095,496
NET OPERATING COST / (REVENUE)	\$2,907,400	\$199,497	\$414,511	14%	\$2,492,889
Transfers					
Transfers from Reserves	\$(148,100)	\$0	\$0	0%	\$(148,100)
Transfer to Reserves	\$1,500,000	\$0	\$0	0%	\$1,500,000
Total Transfers	\$1,351,900	\$0	\$0	0%	\$1,351,900
NET COST (REVENUE)	\$4,259,300	\$199,497	\$414,511	10%	\$3,844,789



County of Wellington
County Affordable Housing
Statement of Operations as of
28 Feb 2015

	Annual Budget	February Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$206,800	\$0	\$0	0%	\$206,800
Licenses, Permits and Rents	\$571,800	\$48,155	\$93,980	16%	\$477,820
Total Revenue	\$778,600	\$48,155	\$93,980	12%	\$684,620
Expenditures					
Salaries, Wages and Benefits	\$3,700	\$338	\$929	25%	\$2,771
Supplies, Material & Equipment	\$32,200	\$1,152	\$2,850	9%	\$29,350
Purchased Services	\$370,200	\$25,588	\$34,048	9%	\$336,152
Insurance & Financial	\$13,700	\$11,233	\$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	\$38,311	\$39,662	5%	\$708,738
NET OPERATING COST / (REVENUE)	\$(30,200)	\$(9,844)	\$(54,318)	180%	\$24,118
Transfers					
Transfer to Reserves	\$530,200	\$0	\$0	0%	\$530,200
Total Transfers	\$530,200	\$0	\$0	0%	\$530,200
NET COST (REVENUE)	\$500,000	\$(9,844)	\$(54,318)	(11%)	\$554,318



County of Wellington

01-March-2015

Social Services

Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending February 28, 2015

	Approved Budget	February 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	\$91,849	\$10,235	\$2,283,372	\$2,293,607	97%	\$81,393
Subtotal Child Care Services	\$2,375,000	\$91,849	\$10,235	\$2,283,372	\$2,293,607	97%	\$81,393
Social Housing							
261-263 Speedvale Elevator	\$1,340,000	\$5,617	\$5,617	\$0	\$5,617	0%	\$1,334,383
263 Speedvale Fire System	\$60,000	\$1,272	\$1,272	\$13,073	\$14,345	24%	\$45,655
51 John St Make up Air Unit	\$70,000	\$92	\$92	\$13,829	\$13,921	20%	\$56,079
229 Dublin Roof	\$310,000	\$190	\$190	\$9,046	\$9,237	3%	\$300,764
130 Grange Balcony Waterproof	\$170,000	\$65,310	\$65,310	\$101,973	\$167,283	98%	\$2,717
212 Whites Rd Make up Air Unit	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
212 Whites Rd Balcony	\$120,000	\$35,261	\$35,261	\$37,117	\$72,378	60%	\$47,622
Fire Syst Upgrds Cty Locations	\$360,000	\$0	\$0	\$0	\$0	0%	\$360,000
Fire Syst Upgrd County Lcation	\$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 Dsign and Replc	\$20,000	\$0	\$0	\$0	\$0	0%	\$20,000
56 Mill St Front Entry Reno	\$100,000	\$0	\$0	\$0	\$0	0%	\$100,000
56 Mill St Roof	\$60,000	\$0	\$0	\$0	\$0	0%	\$60,000
450 Albert St Roof	\$100,000	\$0	\$0	\$0	\$0	0%	\$100,000
450 Albert Make Up Air Unit	\$70,000	\$0	\$0	\$0	\$0	0%	\$70,000
Mt. Forest Proprrty Acquisition	\$1,300,000	\$0	\$0	\$0	\$0	0%	\$1,300,000
Subtotal Social Housing	\$4,478,000	\$107,742	\$107,742	\$175,039	\$282,781	6%	\$4,195,219



County of Wellington

01-March-2015

Social Services

Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending February 28, 2015

	Approved Budget	February Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
Affordable Housing							
Investing in Affordable Hsing	\$600,000	\$0	\$0	\$0	\$0	0%	\$600,000
165 Gordon Generator Dehumid	\$320,000	\$0	\$0	\$0	\$0	0%	\$320,000
182 George St Capital Works	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
Subtotal Affordable Housing	\$970,000	\$0	\$0	\$0	\$0	0%	\$970,000
Total Social Services	\$7,973,000	\$199,592	\$117,977	\$2,458,411	\$2,576,388	32 %	\$5,396,612



County of Wellington
Homes for the Aged
Statement of Operations as of
28 Feb 2015

	Annual Budget	February Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$8,081,200	\$673,265	\$1,265,134	16%	\$6,816,066
Municipal Recoveries	\$112,000	\$0	\$110,000	98%	\$2,000
User Fees & Charges	\$4,256,000	\$347,151	\$688,852	16%	\$3,567,148
Other Revenue	\$0	\$1,406	\$2,050	0%	\$(2,050)
Total Revenue	\$12,449,200	\$1,021,822	\$2,066,037	17%	\$10,383,164
Expenditures					
Salaries, Wages and Benefits	\$14,382,500	\$1,090,809	\$2,298,104	16%	\$12,084,396
Supplies, Material & Equipment	\$1,191,800	\$101,477	\$147,245	12%	\$1,044,555
Purchased Services	\$982,100	\$68,911	\$142,067	14%	\$840,033
Insurance & Financial	\$32,000	\$32,062	\$32,062	100%	\$(62)
Debt Charges	\$1,964,000	\$924,855	\$587,670	30%	\$1,376,330
Internal Charges	\$1,139,900	\$100,759	\$178,626	16%	\$961,274
Total Expenditures	\$19,692,300	\$2,318,872	\$3,385,773	17%	\$16,306,527
NET OPERATING COST / (REVENUE)	\$7,243,100	\$1,297,050	\$1,319,736	18%	\$5,923,364
Transfers					
Transfer to Capital	\$95,000	\$0	\$0	0%	\$95,000
Transfer to Reserves	\$250,000	\$0	\$0	0%	\$250,000
Total Transfers	\$345,000	\$0	\$0	0%	\$345,000
NET COST (REVENUE)	\$7,588,100	\$1,297,050	\$1,319,736	17%	\$6,268,364



County of Wellington

03-March-2015

Homes for the Aged Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending February 28, 2015

	LIFE-TO-DATE ACTUALS						
	Approved	February	Current	Previous	Total	% of	Remaining
	Budget	Actual	Year	Years		Budget	Budget
Resident Vans	\$85,000	\$0	\$0	\$21,821	\$21,821	26 %	\$63,179
Boiler Replacements	\$155,000	\$0	\$0	\$153,505	\$153,505	99 %	\$1,495
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	\$375	\$375	\$0	\$375	1 %	\$59,625
Total Homes for the Aged	\$375,000	\$375	\$375	\$175,326	\$175,701	47 %	\$199,299



County of Wellington
Economic Development
Statement of Operations as of
28 Feb 2015

	Annual Budget	February Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$30,000	\$0	\$0	0%	\$30,000
User Fees & Charges	\$60,000	\$1,293	\$1,293	2%	\$58,707
Total Revenue	\$90,000	\$1,293	\$1,293	1%	\$88,707
Expenditures					
Salaries, Wages and Benefits	\$282,000	\$28,499	\$42,894	15%	\$239,106
Supplies, Material & Equipment	\$20,800	\$1,332	\$1,366	7%	\$19,434
Purchased Services	\$277,700	\$10,867	\$53,538	19%	\$224,162
Transfer Payments	\$355,000	\$60,000	\$60,000	17%	\$295,000
Total Expenditures	\$935,500	\$100,698	\$157,798	17%	\$777,702
NET OPERATING COST / (REVENUE)	\$845,500	\$99,405	\$156,505	19%	\$688,995
Transfers					
Transfers from Reserves	\$(75,000)	\$0	\$0	0%	\$(75,000)
Transfer to Capital	\$70,000	\$0	\$0	0%	\$70,000
Transfer to Reserves	\$200,000	\$0	\$0	0%	\$200,000
Total Transfers	\$195,000	\$0	\$0	0%	\$195,000
NET COST (REVENUE)	\$1,040,500	\$99,405	\$156,505	15%	\$883,995



County of Wellington

09-March-2015

Economic Development Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending February 28, 2015

	LIFE-TO-DATE ACTUALS						
	Approved Budget	February Actual	Current Year	Previous Years	Total	% of	Remaining 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



COUNTY OF WELLINGTON

COMMITTEE REPORT

To: Chair and Members of the Administration, Finance and Personnel Committee
From: Ken DeHart, County Treasurer
Date: Tuesday, March 17, 2015
Subject: Development Charge Reserve Fund Statement as of December 31, 2014

Background:

Section 43 of the *Development Charges Act, 1997* requires the Treasurer of a municipality to provide Council and the Ministry of Municipal Affairs and Housing with an annual financial statement relating to development charge (DC) by-laws and reserve funds. Attached are the County's DC financial statements as of December 31, 2014. The main statement is accompanied by additional schedules outlining the DC related capital projects, and the inter-fund loans.

Commentary:	COUNTY OF WELLINGTON		
	2003-2014 Development Charges		
	Year	DCs collected	Year/year % change
			Year end DC reserve fund balance
The overall Development Charge revenue is down 25% over last year mainly due to reduced collection for non-residential development. Residential collection has actually increased 44% over 2013 while the non-residential has decreased 66%. In 2013 one large amount was received relating to the construction of the Morguard property in Puslinch. In December 2013 the ten year payment agreement was released and the balance of \$436,727 was paid to the County. This accounts for 69% of the year over year change on the non-residential collections.	2003	\$ 59,040.00	n/a
	2004	\$ 500,744.01	748%
	2005	\$ 625,664.00	25%
	2006	\$ 772,172.08	23%
	2007	\$ 668,644.53	-13%
	2008	\$ 885,805.77	15%
	2009	\$ 637,266.93	-28%
	2010	\$ 838,736.25	32%
	2011	\$ 984,676.93	17%
	2012	\$ 1,139,481.93	16%
	2013	\$ 1,530,462.41	34%
	2014	\$ 1,144,358.11	-25%
	Note: the first DC by-law came into effect on October 1, 2003		

Many of the County's DC reserve funds continue to have a \$0 balance at December 31, 2014. All funds collected during the year being used to repay growth related debt or to pay back loans from other DC reserve funds or other County reserves. Such "internal loans" are put in place when there is insufficient funding in a DC reserve to fund the growth related portion of a capital project.

Recommendation:

That the attached Development Charge Reserve Fund statements for the period ending December 31, 2014 be approved and forwarded to the Minister of Municipal Affairs and Housing.

Respectfully submitted,

Ken DeHart, CPA, CGA
County Treasurer

**COUNTY OF WELLINGTON
DEVELOPMENT CHARGE RESERVE FUND STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2014**

	Police	Roads	Discounted Services							Total
			Library	Admin	Ambulance	Childcare	Provincial Offences Act	Health Unit	Social Services	
BALANCE DEC 31/2013	0.00	3,610,180.95	41,684.41	0.00	0.00	0.00	0.00	0.00	0.00	3,651,865.36
ADD:										
DEVELOPMENT CHARGE COLLECTIONS	83,357.32	779,855.93	196,905.95	10,382.19	7,164.19	6,490.00	18,814.40	18,368.13	23,020.00	1,144,358.11
INTEREST EARNED	1,049.26	126,930.53	3,383.26	121.30	87.34	85.61	233.86	235.03	303.46	132,429.65
MONIES BORROWED FROM OTHER DC FUND ¹										0.00
MONIES BORROWED FROM OTHER COUNTY RESERVES ¹								73,149.52		73,149.52
REPAYMENT OF MONIES LOANED TO OTHER DC FUND ¹		7,509.17								7,509.17
LESS:										
TRANSFER TO CAPITAL PROJECTS ²		(299,070.27)	(116,845.59)	(2,994.32)				(91,752.68)		(510,662.86)
RESERVE FUND DEBT CHARGES	(84,406.58)	(181,016.97)	(125,128.03)							(390,551.58)
AMOUNTS LOANED TO OTHER DC FUND										0.00
REPAYMENT OF AMOUNTS BORROWED FROM OTHER COUNTY RESERVES					(7,251.53)	(6,575.61)	(19,048.26)		(23,323.46)	(56,198.86)
REPAYMENT OF AMOUNTS BORROWED FROM OTHER DC FUND				(7,509.17)						(7,509.17)
CLOSING BALANCE DEC 31/2014	\$0.00	\$4,044,389.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,044,389.34

NOTES:

¹See Schedule "A" for details

²See Schedule "B" for details

SCHEDULE "A"
COUNTY OF WELLINGTON
DEVELOPMENT CHARGE INTERFUND BORROWING
FOR THE YEAR ENDED DECEMBER 31, 2014

Loans issued under 2007 Development Charge Study

Note: Bank of Canada rate on February 1, 2008 was 4.25%

Year	Borrowing Fund	Lending Fund	Balance Jan 1	Loan	Interest	Repayments	Balance Dec 31
2011	DC Admin	DC Roads	\$ 3,390.99	13,830.44	\$ 144.12	\$ (3,535.11)	\$ 13,830.44
2012	DC Admin	DC Roads	\$ 13,830.44		\$ 587.79	\$ (587.79)	\$ 13,830.44
2013	DC Admin	DC Roads	\$ 13,830.44		\$ 587.79	\$ (5,798.07)	\$ 8,620.16
2014	DC Admin	DC Roads	\$ 8,620.16		\$ 366.36	\$ (7,236.91)	\$ 1,749.60
2007	DC Social Services	Property Reserve	-	\$ 483,570.00		-	\$ 483,570.00
Previous years	DC Social Services	Property Reserve				\$ (147,426.60)	\$ 336,143.40
2013	DC Social Services	Property Reserve	\$ 336,143.40			\$ (16,290.49)	\$ 319,852.91
2014	DC Social Services	Property Reserve	\$ 319,852.91			\$ (23,323.46)	\$ 296,529.45
2010	DC Child Care	Property Reserve	-	\$ 37,708.15		-	\$ 37,708.15
2011	DC Child Care	Property Reserve	\$ 37,708.15			\$ (3,762.67)	\$ 33,945.48
2012	DC Child Care	Property Reserve	\$ 33,945.48	\$ 107,432.00		\$ (5,825.50)	\$ 135,551.98
2013	DC Child Care	Property Reserve	\$ 135,551.98			\$ (4,587.12)	\$ 130,964.86
2014	DC Child Care	Property Reserve	\$ 130,964.86			\$ (6,575.61)	\$ 124,389.25

Loans issued under 2012 Development Charge Study

Note: Bank of Canada rate on July 2 2012 1.25% - Date of new by-law

Year	Borrowing Fund	Lending Fund	Balance Jan 1	Loan	Interest	Repayments	Balance Dec 31
2012	DC Admin	DC Roads	-	\$ 27,238.46		-	\$ 27,238.46
2013	DC Admin	DC Roads	\$ 27,238.46		\$ 340.48	\$ (5,798.07)	\$ 21,780.87
2014	DC Admin	DC Roads	\$ 21,780.87		\$ 272.26	\$ (272.26)	\$ 21,780.87
2012	DC POA	Property Reserve	-	\$ 302,564.54			\$ 302,564.54
2013	DC POA	Property Reserve	\$ 302,564.54			(21,759.62)	\$ 280,804.92
2014	DC POA	Property Reserve	\$ 280,804.92			(19,048.26)	\$ 261,756.66
2012	DC Ambulance	Property Reserve	-	\$ 103,379.96			\$ 103,379.96
2013	DC Ambulance	Property Reserve	\$ 103,379.96			\$ (9,332.57)	\$ 94,047.39
2014	DC Ambulance	Property Reserve	\$ 94,047.39			\$ (7,251.53)	\$ 86,795.86
2013	DC Police	Property Reserve		\$ 350,000.00			\$ 350,000.00
2014	DC Police **	Property Reserve	\$ 350,000.00			-	\$ 350,000.00
2014	DC Health Unit	Property Reserve		\$ 73,149.52			\$ 73,149.52

NOTES:

- In accordance with the Development Charges Act, 1997 and O.Reg. 82/98, s.11(1) money may be borrowed from another DC fund, but must be paid back with interest defined as the Bank of Canada rate on the day the by-law comes into force
- Loan amounts, loan repayments, and interest calculations will be made on December 31st of each year

**** This internal loan is not currently being repaid as available collections do not exceed eligible growth related debt for Rockwood OPP**

SCHEDULE "B"
COUNTY OF WELLINGTON
DEVELOPMENT CHARGE RELATED CAPITAL PROJECTS
FOR THE YEAR ENDED DECEMBER 31, 2014

Capital Project	DC Reserve Fund	DC Reserve Fund Draw	Operating Fund Draw	Reserves / Reserve Fund Draw	Annual Project Funding
Library Collection Provision	DC Library	\$ 81,573.29			\$ 81,573.29
Fergus Branch Collection Enhancement	DC Library	\$ 35,272.30			\$ 35,272.30
Official Plan Update	DC Admin	\$ 2,994.32			\$ 2,994.32
Health Unit Facilities	DC Health Unit	\$ 91,752.68		\$ 452,945.00	\$ 544,697.68
WR124 at Jones Baseline Left Turn Lane	DC Roads	\$ 154,018.71	\$ 282,000.00		\$ 436,018.71
WR46, WR34 to 401	DC Roads	\$ 21,532.00	\$ 748,000.00		\$ 769,532.00
WR124, Passing Lane North of 125	DC Roads	\$ 9,282.81	\$ 47,000.00		\$ 56,282.81
WR7 Passing Lane Design Salem to Teviotdale	DC Roads	\$ 3,853.34	\$ 51,000.00		\$ 54,853.34
WR124 @ Whitelaw Intersection	DC Roads	\$ 1,333.75	\$ 23,500.00		\$ 24,833.75
WR124 @ Guelph Road 1 Intersection	DC Roads	\$ 1,131.02	\$ 23,500.00		\$ 24,631.02
WR46 Maltby to WR34	DC Roads	\$ 99,491.93			\$ 99,491.93
Rebuild/Renovate Erin Shop	DC Roads	\$ 6,613.30			\$ 6,613.30
WR109 @ WR5 Intersection	DC Roads	\$ 1,813.41	\$ 20,500.00		\$ 22,313.41
	Totals	\$ 510,662.86	\$ 1,195,500.00	\$ 452,945.00	\$ 2,159,107.86



COUNTY OF WELLINGTON

COMMITTEE REPORT

To: Chair and Members of the Administration, Finance and Personnel Committee
From: Ken DeHart, County Treasurer
Date: Tuesday, January 20, 2015
Subject: Tax Free Allowance for Elected Members of County Council

Background:

Section 255 of the former *Municipal Act, R.S.O. 1990*, provided that one-third of the salary paid to an elected member of Council was deemed to be for expenses incurred in the discharge of the member's duties. As such, this portion of a Councillor's salary is not subject to income tax. The *Municipal Act, 2001* required a municipal council to pass a resolution prior to January 1, 2003 indicating its intention to continue the tax-free allowance. Wellington County Council passed such a resolution and By-Law 4518-02 in September 2002.

Section 283(7) of the *Municipal Act, 2001* also requires that the by-law referred to above be reviewed at a public meeting at least once during each four year term of Council after a regular election.

Financial Implications:

Staff have prepared an analysis on the financial impacts of changing Council remuneration to fully taxable in the attached schedule. A third option shows how much additional salary and benefits costs would be associated with converting Council remuneration to 100% taxable while maintaining the same net pay after tax. If Council were to choose to remove the one-third tax free allowance, it cannot be reinstated in the future.

The financial implications for the three options are as follows:

1. Option #1 – Maintain 1/3 Tax Free Allowance (Status Quo)
 - The continuation of the one-third expense allowance means the County will continue to report the remaining two-thirds for income tax purposes to the Canada Revenue Agency. There is no change to Councillor net pay or employer share of costs for this option.
2. Option #2 – Fully Taxable, No Change in Gross Pay
 - This option will reduce the Warden's net pay by \$14,317 and reduce each Councillor's net pay by \$3,725. Converting Councillor remuneration to fully taxable will also increase the employer portion of Canada Pension Plan (CPP), OMERS and Employer Health Tax contributions. In addition, the County is currently eligible to receive a GST/HST rebate on 1/3 of the remuneration paid as these are considered expenses and not salaries. The total cost of these increased employer contributions and loss of GST/HST rebate for this option is \$50,374. If approved, the fully taxable option would take effect in the year following the year in which the repealing by-law is passed. The additional cost would need to be included as part of the 2016 budget.
3. Option #3 – Fully Taxable and Adjust Gross Pay to Maintain the Same Net Pay

- The current salary for the Warden is \$89,414 and Councillors is \$32,868. If Council were to convert the remuneration to 100% taxable while maintaining the same level of net pay after taxes, the annual salary would need to be increased to \$123,510 for the Warden and \$38,512 for a Councillor. This option would increase the cost of remuneration to the County by \$188,233 including employer portion of benefits and loss of GST/HST rebate.

Conclusion:

Options to change the pay of elected officials to fully taxable increases the cost to both County Councillors and Wellington County taxpayers. There is no financial incentive to move away from keeping the one-third tax free allowance to County Councillors now or in the future. Staff recommend that the by-law providing for the tax-free allowance remain in force.

Recommendation:

That the County Treasurer's report re: Tax Free Allowance for Elected Members of County Council be received for information; and

That By-Law 4518-02, being a by-law to continue the 1/3 tax free allowance for the elected members of Wellington County Council on and after January 1, 2003, remain in force.

Respectfully submitted,



Ken DeHart, CPA, CGA
County Treasurer

REMUNERATION OPTIONS FOR ELECTED OFFICIALS FOR 1/3 TAX-FREE ALLOWANCE

Chart 1: Effect on Net Pay

	Option #1 - Status Quo 1/3 Tax Exempt		Option #2 Fully Taxable - Same Gross Pay		Option #3 Fully Taxable - Same Net Pay	
	Warden	Councillor	Warden	Councillor	Warden	Councillor
Annual Remuneration	\$ 89,414	\$ 32,868	\$ 89,414	\$ 32,868	\$ 89,414	\$ 32,868
Additional Salary for Equal Net Pay					34,096	5,644
Total Remuneration	\$ 89,414	\$ 32,868	\$ 89,414	\$ 32,868	\$ 123,510	\$ 38,512
Taxable Earnings	\$ 59,609	\$ 21,912	\$ 89,414	\$ 32,868	\$ 123,510	\$ 38,512
Non-Taxable Earnings	29,805	10,956	-	-	-	-
Deductions:						
Income Tax	(11,564)	(2,196)	(21,530)	(4,393)	(36,331)	(5,525)
CPP	(2,480)	(1,085)	(2,480)	(1,627)	(2,480)	(1,906)
OMERS	(5,701)	(1,972)	(10,053)	(2,958)	(15,031)	(3,466)
Net Pay	\$ 69,668	\$ 27,615	\$ 55,351	\$ 23,890	\$ 69,668	\$ 27,615
Difference in Net Pay Compared to 1/3 Tax Exempt Option			(\$14,317)	(\$3,725)	(\$0)	(\$0)

Chart 2: Additional Costs to County to Change to Fully Taxable Options

	Warden	Councillors (15)	Warden	Councillors (15)
Salary Costs	-	-	34,096	84,659
CPP*	-	8,135	-	12,325
OMERS*	4,351	14,791	9,330	22,410
EHT	581	3,205	1,246	4,855
Loss of GST/HST Rebate on 1/3 Tax Free Councillor Expense Allowance	2,965	16,347	2,965	16,347
Subtotal Additional Costs to County	\$ 7,897	\$ 42,477	\$ 47,637	\$ 140,596
Total Additional Costs to County	\$ 50,374	\$ 188,233		

Assumptions:

- assumes basic tax exemption and 2015 rates for compensation and benefits

*Not applicable to all elected officials



COUNTY OF WELLINGTON

COMMITTEE REPORT

To: Chair and Members of the Administration, Finance and Personnel Committee
From: Ken DeHart, County Treasurer
Date: Tuesday, March 17, 2015
Subject: 2015 Education Tax Rates

Background:

Since 1998 the Province has regulated a common education tax rate for the residential, farm and multi residential property classes across the province, and has set education tax rates for other property classes by upper or single tier municipality.

Residential/Multi Residential/Farm Education Tax Rates

The Province resets residential, multi residential and farm education tax rates annually to offset phased-in assessment increases. This ensures that, on average across the province, owners of such properties will not see an increase in the education portion of their property taxes relative to the provincial average assessment increases. The 2015 residential education tax rate has been reduced to 0.00195 from 0.00203 in 2014.

2015 Education Tax Rates

The Ministry of Finance is setting education tax rates in Wellington County as shown in the following table (Ontario Regulation pending as of the time of writing).

Property Class	2012	2013	2014	2015
Residential/ Multi residential	.00221000	.00212000	.00203000	.00195000
Commercial	.01068665	.01075161	.01050375	.01026644
New Commercial	.01068665	.01075161	.01050375	.01026644
Industrial	.01590000	.01590000	.01560000	.01530000
New Industrial	.01260000	.01260000	.01220000	.01190000
Pipelines	.01590000	.01590000	.01560000	.01530000
Farmland/Managed Forests	.00055250	.00053000	.00050750	.00048750

Property Tax Impact

The table below shows estimated education tax impacts for typical assessments in each of the property classes.

COUNTY OF WELLINGTON 2015 EDUCATION TAX SHIFTS

	Multi						
	Residential	Residential	Commercial	Industrial	Farmland	Farmhouse	Total Farm
<u>Assessments</u>							
2014 typical assessment	\$360,545	\$1,160,026	\$451,164	\$754,654	\$481,411	\$161,000	\$642,411
2015 typical assessment	\$372,956	\$1,222,701	\$474,850	\$726,488	\$531,457	\$159,800	\$691,257
% change	3.4%	5.4%	5.2%	-3.7%	10.4%	-0.7%	7.6%
<u>Education tax rates</u>							
2014 education tax rate	0.00203000	0.00203000	0.01050375	0.01560000	0.00050750	0.00203000	n/a
2015 education tax rate	0.00195000	0.00195000	0.01026644	0.01530000	0.00048750	0.00195000	n/a
% change in tax rate	-3.9%	-3.9%	-2.3%	-1.9%	-3.9%	-3.9%	n/a
<u>Education taxes</u>							
2014 education taxes	\$732	\$2,355	\$4,739	\$11,773	\$244	\$327	\$571
2015 education taxes	\$727	\$2,384	\$4,875	\$11,115	\$259	\$312	\$571
\$ change 2015 phase in CVA	(\$5)	\$29	\$136	(\$657)	\$15	(\$15)	(\$0)
% change	-0.6%	1.2%	2.9%	-5.6%	6.0%	-4.7%	-0.1%

Business Education Tax Rates

The 2007 Ontario Budget announced that Business Education Tax (BET) rates will be reduced for those property classes exceeding the target maximum to a ceiling rate of 1.60% over a seven-year period. This target maximum is adjusted each year in order to offset the impacts of the reassessment and phase-in programme. In 2015 the target maximum BET rate was reset to 1.19% from 1.22% in 2014 for new construction properties. Existing industrial and pipeline BET rates have been reset in 2015 to the new ceiling rate of 1.53% from 1.56% for those property classes. Since the County's commercial BET rate is already below the target maximum; new and existing commercial properties share the same rate. However, since the existing industrial properties are at the industrial ceiling, but above the target maximum, new industrial construction properties get the new target maximum rate.

As announced in the 2012 Ontario Budget, the BET reduction plan has been temporarily frozen since 2013. In recognition of the importance of continuing to lower business taxes, the government is committed to resuming BET rate reductions in the future.

Education Property Tax Review

As announced in the 2013 Fall Economic Outlook, the share of education funding that is supported by education property taxes has decreased from 44% to roughly 28% since 1998. The Province has increased transfers to school boards to offset the decline in property tax support for education. This decline is primarily the result of the Province's tax rate policy of reducing education tax rates to fully offset reassessment increases. The residential tax rate has been cut in half since 1998.

The Commission on the Reform of Ontario's Public Services also raised concerns related to economic distortions caused by the wide range of Business Education Tax rates across the province. This variance in BET rates reflects historical assessment and tax inequities that existed before the Province assumed responsibility for the rates. The Commission recommended moving towards a policy of a single province-wide BET rate for all regions of the province. Since 2007, the Province has made significant progress in addressing BET rate inequities by lowering high rates towards a BET target rate.

The government will explore options to avoid further erosion of education property taxes provided to Ontario's elementary and secondary schools.

Recommendation:

That the 2015 Education Tax Rates report be received for information.

Respectfully submitted,



Ken DeHart, CPA, CGA
County Treasurer