



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

## **Administration, Finance and Human Resources Committee**

April 19, 2016

1:00 pm

County Administration Centre

Guthrie Room

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

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	Pages
<b>1. Call to Order</b>	
<b>2. Declaration of Pecuniary Interest</b>	
<b>3. Administration</b>	
3.1 Strategic Planning for Wellington County	2 - 4
3.2 County Asset Management Tour Discussion	
<b>4. Finance</b>	
4.1 Financial Statements as of March 31, 2016	5 - 48
4.2 Prequalification of General Contractors/Construction Management Firms	49 - 50
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4.4 Year-End Accounting Report	55 - 58
4.5 2016 Education Tax Rates	59 - 60
4.6 2016 County-Wide Property Tax Policies	61 - 76
<b>5. Human Resources</b>	
<b>6. Closed Meeting</b>	
<b>7. Rise and Report</b>	
<b>8. Adjournment</b>	
Next meeting date May 17, 2016 or at the call of the Chair.	



# COUNTY OF WELLINGTON

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## COMMITTEE REPORT

**To:** Chair and Members of the Administration, Finance and Human Resources Committee  
**From:** Scott Wilson, Chief Administrative Officer  
**Date:** Tuesday, April 19, 2016  
**Subject:** Strategic Planning for Wellington County

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### Introduction

At the budget briefing at the start of January held at Aboyne Hall, staff were asked to report on the issue of strategic planning for Wellington County.

The Chair of AF&HR suggested that as a starting point, Ontario's Counties be polled on their use of strategic planning. That has been done, and the results of that review inform the consideration of strategic planning's applicability for Wellington County and helped shape the recommendations which conclude this memo.

### Background

The strategic plans of the following Counties were reviewed: Bruce, Grey, Elgin, Dufferin, Huron, Perth, Lambton, Simcoe and Oxford (representing over half of the Counties in the Western Wardens' Association). Additionally, the strategic plans of Centre Wellington, Mapleton, Puslinch, Minto, Erin and Wellington North were reviewed.

The CAO's of the reviewed Counties were asked: who did the plan?; how long did it take?; and, how much did it cost?

### Discussion

As one might expect, the County plans range in length (2 pages to 31 pages), detail (bullet points and scoresheets to corporate actions), and timeframe (one term of Council to 10 years). Generally speaking the plans include vision statements, mission statements, principles and values, goals, objectives, and actions, all tailored to suit local circumstances.

Each plan varies in terms of design and specificity, with respect to actions linked to objectives/goals and the overall municipal vision. The plans reviewed ranged in cost from nothing (done in-house) to \$70,000 (hired consultants) and took less than one year to complete. All respondents were pleased with both the process and the results.

In Wellington, the Five Year Plan (5YP) is the County's strategic plan, and results from a process which has been in place for at least 25 years. At the time of its inception, the 5YP put Wellington at the forefront of municipal corporate planning; its renewal each year keeps the County's future planning up-to-date and realistic.

By comparison to other strategic plans, the 5YP is more complete in terms of detail, direction and financial predictability. Because it is subject to annual review (some would say monthly review) the 5YP is the most living document of all reviewed.

As with other strategic plans, the 5YP includes mission statements, and actions which will ensure the goals of the organization are achieved. Unlike other such plans, the County's 5YP matches actions with projected cost estimates, revenue sources and implementation dates.

Corporately speaking, the County has reasonably little discretion in terms of the services it offers/delivers. The services which are mandated by the Province consume the highest percentage of the County levy and budget, and tend to be regulated and monitored strictly – leaving little room for discretion. Police, the Terrace and Social Services are chief among the mandated services. The most prominent services the County provides, which are completely within its policy discretion are: museum and archives; libraries; Green Legacy; child care centres; and affordable housing.

Council priority setting has been discussed at various meetings and while the County has organized breakaway weekends for Councillors and senior staff during previous terms, no such activity has been conducted of late. (Examples of decisions resulting from previous breakaways include: support for hospital funding; restoration of the Carnegie libraries and upgrading of the County library system; and establishment of a Communications function.)

In order to facilitate information gathering and establish Council priorities anew, it is suggested that each Councillor provide to the Clerk's Department, the issues/priorities of most importance for group discussion. The Clerk will categorize the issues/priorities, and the top 3-5 will form the basis of a one-day Council strategic planning session.

Given the foregoing, and having consideration for the need for priority setting by County Council, the following is being recommended:

**Recommendation:**

That the AF&HR Committee receive the report entitled, "Strategic Planning for Wellington County"; and

That Wellington County Council dedicate a half day to a strategic planning session, facilitated by the Warden; and

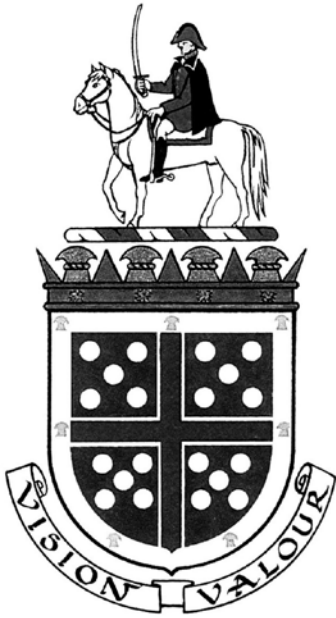
That staff make the appropriate arrangements for a strategic planning session, including assembling the background documentation necessary for discussion and decision making; and

That the strategic planning session be held before June 30, 2016.

Respectfully,

A handwritten signature in red ink, appearing to read "Scott Wilson". The signature is fluid and cursive, with the first name "Scott" and last name "Wilson" clearly distinguishable.

Scott Wilson  
CAO



# **THE COUNTY OF WELLINGTON**

**ADMINISTRATION, FINANCE  
AND PERSONNEL COMMITTEE**

## **CORPORATE FINANCIAL STATEMENTS**

**March 31, 2016**



**County of Wellington**  
**General Revenue & Expenditure**  
Statement of Operations as of  
31 Mar 2016

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
<b>Revenue</b>					
Property Taxation	\$89,186,300	\$21,283,909	\$21,283,909	24%	\$67,902,391
Grants and Subsidies	\$2,445,000	\$0	\$613,875	25%	\$1,831,125
Sales Revenue	\$12,000	\$0	\$0	0%	\$12,000
Other Revenue	\$2,898,000	\$17,353	\$(181,900)	(6%)	\$3,079,900
Internal Recoveries	\$42,400	\$4,117	\$12,284	29%	\$30,116
<b>Total Revenue</b>	<b>\$94,583,700</b>	<b>\$21,305,380</b>	<b>\$21,728,168</b>	<b>23%</b>	<b>\$72,855,532</b>
<b>Expenditures</b>					
Supplies, Material & Equipment	\$18,000	\$2	\$(1,109)	(6%)	\$19,109
Purchased Services	\$2,003,400	\$9,371	\$365,088	18%	\$1,638,312
Insurance & Financial	\$1,083,000	\$3,855	\$134,753	12%	\$948,247
<b>Total Expenditures</b>	<b>\$3,104,400</b>	<b>\$13,228</b>	<b>\$498,731</b>	<b>16%</b>	<b>\$2,605,669</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$(91,479,300)</b>	<b>\$(21,292,152)</b>	<b>\$(21,229,436)</b>	<b>23%</b>	<b>\$(70,249,864)</b>
<b>Transfers</b>					
Transfers from Reserves	\$(150,000)	\$0	\$0	0%	\$(150,000)
Transfer to Reserves	\$2,898,000	\$0	\$0	0%	\$2,898,000
<b>Total Transfers</b>	<b>\$2,748,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$2,748,000</b>
<b>NET COST (REVENUE)</b>	<b>\$(88,731,300)</b>	<b>\$(21,292,152)</b>	<b>\$(21,229,436)</b>	<b>24%</b>	<b>\$(67,501,864)</b>



**County of Wellington**  
**County Council**  
Statement of Operations as of  
31 Mar 2016

	<b>Annual Budget</b>	<b>March Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Other Revenue	\$18,200	\$1,515	\$4,546	25%	\$13,654
<b>Total Revenue</b>	<b>\$18,200</b>	<b>\$1,515</b>	<b>\$4,546</b>	<b>25%</b>	<b>\$13,654</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$722,900	\$56,496	\$168,461	23%	\$554,439
Supplies, Material & Equipment	\$50,000	\$6,439	\$14,835	30%	\$35,165
Purchased Services	\$214,500	\$3,598	\$44,773	21%	\$169,727
Insurance & Financial	\$1,700	\$0	\$1,674	98%	\$26
<b>Total Expenditures</b>	<b>\$989,100</b>	<b>\$66,533</b>	<b>\$229,744</b>	<b>23%</b>	<b>\$759,356</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$970,900</b>	<b>\$65,018</b>	<b>\$225,198</b>	<b>23%</b>	<b>\$745,702</b>
<b>NET COST (REVENUE)</b>	<b>\$970,900</b>	<b>\$65,018</b>	<b>\$225,198</b>	<b>23%</b>	<b>\$745,702</b>



**County of Wellington**  
**Office of the CAO/Clerk**  
Statement of Operations as of  
31 Mar 2016

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
<b>Revenue</b>					
User Fees & Charges	\$600	\$190	\$200	33%	\$400
Internal Recoveries	\$1,504,000	\$125,329	\$375,986	25%	\$1,128,014
<b>Total Revenue</b>	<b>\$1,504,600</b>	<b>\$125,518</b>	<b>\$376,185</b>	<b>25%</b>	<b>\$1,128,415</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$3,239,000	\$294,531	\$808,709	25%	\$2,430,291
Supplies, Material & Equipment	\$251,000	\$8,764	\$31,310	12%	\$219,690
Purchased Services	\$1,082,600	\$100,261	\$372,220	34%	\$710,380
Insurance & Financial	\$2,400	\$0	\$2,182	91%	\$218
Internal Charges	\$2,200	\$371	\$425	19%	\$1,775
<b>Total Expenditures</b>	<b>\$4,577,200</b>	<b>\$403,925</b>	<b>\$1,214,846</b>	<b>27%</b>	<b>\$3,362,354</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$3,072,600</b>	<b>\$278,407</b>	<b>\$838,661</b>	<b>27%</b>	<b>\$2,233,939</b>
<b>Transfers</b>					
Transfer to Capital	\$421,100	\$0	\$421,100	100%	\$0
<b>Total Transfers</b>	<b>\$421,100</b>	<b>\$0</b>	<b>\$421,100</b>	<b>100%</b>	<b>\$0</b>
<b>NET COST (REVENUE)</b>	<b>\$3,493,700</b>	<b>\$278,407</b>	<b>\$1,259,761</b>	<b>36%</b>	<b>\$2,233,939</b>





# County of Wellington

04-April-2016

Office of the CAO/Clerk

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending March 31, 2016

	LIFE-TO-DATE ACTUALS						
	Approved	March	Current	Previous	Total	% of	Remaining
	Budget	Actual	Year	Years		Budget	Budget
Records Management	\$80,000	\$0	\$0	\$0	\$0	0 %	\$80,000
Server Expansion 2015	\$55,000	\$0	\$0	\$0	\$0	0 %	\$55,000
WiFi Unit Replacement 2016	\$75,000	\$0	\$0	\$0	\$0	0 %	\$75,000
Storage Expansion 2016	\$75,500	\$37,643	\$37,643	\$0	\$37,643	50 %	\$37,857
Integrated Housing System	\$65,000	\$0	\$0	\$0	\$0	0 %	\$65,000
Network Replacement 2016	\$100,000	\$0	\$0	\$0	\$0	0 %	\$100,000
Fire Suppression Data Centre	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
Planning Software Replacement	\$130,000	\$0	\$0	\$0	\$0	0 %	\$130,000
JD Edwards Upgrade	\$370,000	\$2,862	\$2,862	\$300,509	\$303,371	82 %	\$66,629
Total Office of the CAO/Clerk	\$1,000,500	\$40,505	\$40,505	\$300,509	\$341,014	34 %	\$659,486



**County of Wellington**  
**Treasury**  
Statement of Operations as of  
31 Mar 2016

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
<b>Revenue</b>					
Internal Recoveries	\$428,500	\$35,704	\$107,113	25%	\$321,387
<b>Total Revenue</b>	<b>\$428,500</b>	<b>\$35,704</b>	<b>\$107,113</b>	<b>25%</b>	<b>\$321,387</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$1,427,500	\$113,506	\$326,129	23%	\$1,101,371
Supplies, Material & Equipment	\$39,700	\$2,229	\$3,984	10%	\$35,716
Purchased Services	\$348,200	\$7,010	\$(21,912)	(6%)	\$370,112
Insurance & Financial	\$60,000	\$370	\$19,733	33%	\$40,267
Internal Charges	\$5,100	\$188	\$572	11%	\$4,528
<b>Total Expenditures</b>	<b>\$1,880,500</b>	<b>\$123,303</b>	<b>\$328,507</b>	<b>17%</b>	<b>\$1,551,993</b>
NET OPERATING COST / (REVENUE)	\$1,452,000	\$87,598	\$221,394	15%	\$1,230,606
<b>Transfers</b>					
Transfers from Reserves	\$(138,500)	\$0	\$0	0%	\$(138,500)
Transfer to Reserves	\$50,000	\$0	\$50,000	100%	\$0
<b>Total Transfers</b>	<b>\$(88,500)</b>	<b>\$0</b>	<b>\$50,000</b>	<b>(56%)</b>	<b>\$(138,500)</b>
<b>NET COST (REVENUE)</b>	<b>\$1,363,500</b>	<b>\$87,598</b>	<b>\$271,394</b>	<b>20%</b>	<b>\$1,092,106</b>



**County of Wellington**  
**Human Resources**  
Statement of Operations as of  
31 Mar 2016

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
<b>Revenue</b>					
Internal Recoveries	\$1,020,000	\$68,430	\$205,291	20%	\$814,709
<b>Total Revenue</b>	<b>\$1,020,000</b>	<b>\$68,430</b>	<b>\$205,291</b>	<b>20%</b>	<b>\$814,709</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$1,439,900	\$124,276	\$360,661	25%	\$1,079,239
Supplies, Material & Equipment	\$108,800	\$6,185	\$9,264	9%	\$99,536
Purchased Services	\$403,300	\$26,928	\$44,092	11%	\$359,208
Transfer Payments	\$70,000	\$10,000	\$10,000	14%	\$60,000
Insurance & Financial	\$198,100	\$0	\$198,105	100%	\$(5)
Internal Charges	\$1,800	\$76	\$385	21%	\$1,415
<b>Total Expenditures</b>	<b>\$2,221,900</b>	<b>\$167,464</b>	<b>\$622,507</b>	<b>28%</b>	<b>\$1,599,393</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$1,201,900</b>	<b>\$99,034</b>	<b>\$417,216</b>	<b>35%</b>	<b>\$784,684</b>
<b>Transfers</b>					
Transfers from Reserves	\$(413,100)	\$(234,009)	\$(234,009)	57%	\$(179,091)
<b>Total Transfers</b>	<b>\$(413,100)</b>	<b>\$(234,009)</b>	<b>\$(234,009)</b>	<b>57%</b>	<b>\$(179,091)</b>
<b>NET COST (REVENUE)</b>	<b>\$788,800</b>	<b>\$(134,975)</b>	<b>\$183,206</b>	<b>23%</b>	<b>\$605,594</b>



**County of Wellington**  
**Property Services**  
Statement of Operations as of  
31 Mar 2016

	<b>Annual Budget</b>	<b>March Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Licenses, Permits and Rents	\$1,021,800	\$114,469	\$254,968	25%	\$766,832
User Fees & Charges	\$150,000	\$6,164	\$13,728	9%	\$136,272
Other Revenue	\$1,500	\$0	\$0	0%	\$1,500
Internal Recoveries	\$633,300	\$52,626	\$157,879	25%	\$475,421
<b>Total Revenue</b>	<b>\$1,806,600</b>	<b>\$173,259</b>	<b>\$426,575</b>	<b>24%</b>	<b>\$1,380,025</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$876,700	\$80,684	\$215,217	25%	\$661,483
Supplies, Material & Equipment	\$160,600	\$15,601	\$33,942	21%	\$126,658
Purchased Services	\$691,300	\$71,226	\$195,741	28%	\$495,559
Insurance & Financial	\$31,500	\$0	\$31,175	99%	\$325
Minor Capital Expenses	\$187,000	\$0	\$5,088	3%	\$181,912
Debt Charges	\$336,300	\$0	\$237,890	71%	\$98,410
<b>Total Expenditures</b>	<b>\$2,283,400</b>	<b>\$167,511</b>	<b>\$719,054</b>	<b>31%</b>	<b>\$1,564,346</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$476,800</b>	<b>\$(5,749)</b>	<b>\$292,479</b>	<b>61%</b>	<b>\$184,321</b>
<b>Transfers</b>					
Transfers from Reserves	\$(117,000)	\$(2,544)	\$(2,544)	2%	\$(114,456)
Transfer to Reserves	\$793,700	\$0	\$648,100	82%	\$145,600
<b>Total Transfers</b>	<b>\$676,700</b>	<b>\$(2,544)</b>	<b>\$645,556</b>	<b>95%</b>	<b>\$31,144</b>
<b>NET COST (REVENUE)</b>	<b>\$1,153,500</b>	<b>\$(8,293)</b>	<b>\$938,035</b>	<b>81%</b>	<b>\$215,465</b>



# County of Wellington

04-April-2016

## Property Services

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

All Open Projects For The Period Ending March 31, 2016

	LIFE-TO-DATE ACTUALS						
	Approved	March	Current	Previous	Total	% of	Remaining
	Budget	Actual	Year	Years		Budget	Budget
Solar Panel Projects	\$2,624,200	\$0	\$0	\$895,804	\$895,804	34 %	\$1,728,396
116 Woolwich St Interior	\$150,000	\$0	\$0	\$0	\$0	0 %	\$150,000
Gaol: Elevator System	\$70,000	\$0	\$0	\$0	\$0	0 %	\$70,000
Admin Centre: Furniture Rplcmt	\$100,000	\$0	\$0	\$46,799	\$46,799	47 %	\$53,201
New Maintenance Van	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
Asset Managment and BCA	\$100,000	\$0	\$0	\$0	\$0	0 %	\$100,000
<b>Total Property Services</b>	<b>\$3,094,200</b>	<b>\$0</b>	<b>\$0</b>	<b>\$942,603</b>	<b>\$942,603</b>	<b>30 %</b>	<b>\$2,151,597</b>



**County of Wellington**  
**Grants & Contributions**  
Statement of Operations as of  
31 Mar 2016

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
<b>Expenditures</b>					
Transfer Payments	\$54,300	\$0	\$0	0%	\$54,300
<b>Total Expenditures</b>	<b>\$54,300</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$54,300</b>
NET OPERATING COST / (REVENUE)	\$54,300	\$0	\$0	0%	\$54,300
<b>Transfers</b>					
Transfer to Reserves	\$1,500,000	\$0	\$1,500,000	100%	\$0
<b>Total Transfers</b>	<b>\$1,500,000</b>	<b>\$0</b>	<b>\$1,500,000</b>	<b>100%</b>	<b>\$0</b>
<b>NET COST (REVENUE)</b>	<b>\$1,554,300</b>	<b>\$0</b>	<b>\$1,500,000</b>	<b>97%</b>	<b>\$54,300</b>



## County of Wellington

04-April-2016

### Hospital Funding Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending March 31, 2016

	LIFE-TO-DATE ACTUALS						
	Approved	March	Current	Previous	Total	% of	Remaining
	Budget	Actual	Year	Years		Budget	Budget
Palmerston Hospital Grant	\$880,000	\$0	\$0	\$440,000	\$440,000	50 %	\$440,000
Total Hospital Funding	\$880,000	\$0	\$0	\$440,000	\$440,000	50 %	\$440,000



**County of Wellington**  
**POA Administration**  
Statement of Operations as of  
31 Mar 2016

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
<b>Revenue</b>					
Municipal Recoveries	\$236,000	\$(55,867)	\$96,290	41%	\$139,710
<b>Total Revenue</b>	<b>\$236,000</b>	<b>\$(55,867)</b>	<b>\$96,290</b>	<b>41%</b>	<b>\$139,710</b>
<b>Expenditures</b>					
Debt Charges	\$257,300	\$0	\$(3,959)	(2%)	\$261,259
<b>Total Expenditures</b>	<b>\$257,300</b>	<b>\$0</b>	<b>\$(3,959)</b>	<b>(2%)</b>	<b>\$261,259</b>
NET OPERATING COST / (REVENUE)	\$21,300	\$55,867	\$(100,249)	(471%)	\$121,549
<b>Transfers</b>					
Transfer to Capital	\$13,900	\$0	\$13,900	100%	\$0
<b>Total Transfers</b>	<b>\$13,900</b>	<b>\$0</b>	<b>\$13,900</b>	<b>100%</b>	<b>\$0</b>
<b>NET COST (REVENUE)</b>	<b>\$35,200</b>	<b>\$55,867</b>	<b>\$(86,349)</b>	<b>(245%)</b>	<b>\$121,549</b>





## County of Wellington

04-April-2016

POA Administration  
Capital Work-in-Progress Expenditures By Departments  
All Open Projects For The Period Ending March 31, 2016

	LIFE-TO-DATE ACTUALS						
	Approved	March	Current	Previous	Total	% of	Remaining
	Budget	Actual	Year	Years		Budget	Budget
Court House Roof Repairs	\$134,000	\$29,935	\$0	\$43,679	\$43,679	33 %	\$90,321
2016 POA Replacements	\$14,000	\$0	\$0	\$0	\$0	0 %	\$14,000
<b>Total POA Administration</b>	<b>\$148,000</b>	<b>\$29,935</b>	<b>\$0</b>	<b>\$43,679</b>	<b>\$43,679</b>	<b>30 %</b>	<b>\$104,321</b>



**County of Wellington**  
**Land Ambulance**  
Statement of Operations as of  
31 Mar 2016

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
<b>Expenditures</b>					
Transfer Payments	\$3,499,700	\$494,588	\$851,775	24%	\$2,647,925
<b>Total Expenditures</b>	<b>\$3,499,700</b>	<b>\$494,588</b>	<b>\$851,775</b>	<b>24%</b>	<b>\$2,647,925</b>
NET OPERATING COST / (REVENUE)	\$3,499,700	\$494,588	\$851,775	24%	\$2,647,925
<b>Transfers</b>					
Transfer to Reserves	\$350,000	\$0	\$350,000	100%	\$0
<b>Total Transfers</b>	<b>\$350,000</b>	<b>\$0</b>	<b>\$350,000</b>	<b>100%</b>	<b>\$0</b>
<b>NET COST (REVENUE)</b>	<b>\$3,849,700</b>	<b>\$494,588</b>	<b>\$1,201,775</b>	<b>31%</b>	<b>\$2,647,925</b>



# County of Wellington

04-April-2016

## Land Ambulance

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

All Open Projects For The Period Ending March 31, 2016

	LIFE-TO-DATE ACTUALS						
	Approved	March	Current	Previous	Total	% of	Remaining
	Budget	Actual	Year	Years		Budget	Budget
2015 Replacement Ambulances	\$221,000	\$28,521	\$0	\$179,893	\$179,893	81 %	\$41,107
Ambulance IT Implmntn 2015	\$28,000	\$2,030	\$0	\$3,765	\$3,765	13 %	\$24,235
2015 Ambulance IT Replacements	\$76,000	\$5,491	\$0	\$22,359	\$22,359	29 %	\$53,641
2015 Ambulance Equipment	\$36,000	\$0	\$0	\$1,773	\$1,773	5 %	\$34,227
2016 Replacement Ambulances	\$271,000	\$0	\$0	\$0	\$0	0 %	\$271,000
2016 Ambulance IT Replacements	\$43,000	\$0	\$0	\$0	\$0	0 %	\$43,000
Ambulance IT Implmntn 2016	\$27,000	\$0	\$0	\$0	\$0	0 %	\$27,000
2016 Ambulance Equipment	\$31,000	\$0	\$0	\$0	\$0	0 %	\$31,000
<b>Total Land Ambulance</b>	<b>\$733,000</b>	<b>\$36,041</b>	<b>\$0</b>	<b>\$207,790</b>	<b>\$207,790</b>	<b>28 %</b>	<b>\$525,210</b>



**County of Wellington**  
**Public Health Unit**  
Statement of Operations as of  
31 Mar 2016

	<b>Annual Budget</b>	<b>March Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Expenditures</b>					
Transfer Payments	\$2,204,500	\$0	\$551,120	25%	\$1,653,380
Debt Charges	\$347,000	\$0	\$(10,342)	(3%)	\$357,342
<b>Total Expenditures</b>	<b>\$2,551,500</b>	<b>\$0</b>	<b>\$540,777</b>	<b>21%</b>	<b>\$2,010,723</b>
NET OPERATING COST / (REVENUE)	\$2,551,500	\$0	\$540,777	21%	\$2,010,723
<b>NET COST (REVENUE)</b>	<b>\$2,551,500</b>	<b>\$0</b>	<b>\$540,777</b>	<b>21%</b>	<b>\$2,010,723</b>



**County of Wellington**  
**Roads and Engineering**  
Statement of Operations as of  
31 Mar 2016

	<b>Annual Budget</b>	<b>March Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Municipal Recoveries	\$740,000	\$207,567	\$360,218	49%	\$379,782
User Fees & Charges	\$180,000	\$9,704	\$22,454	12%	\$157,546
Sales Revenue	\$400,000	\$0	\$0	0%	\$400,000
Internal Recoveries	\$1,750,000	\$238,807	\$727,845	42%	\$1,022,155
<b>Total Revenue</b>	<b>\$3,070,000</b>	<b>\$456,078</b>	<b>\$1,110,516</b>	<b>36%</b>	<b>\$1,959,484</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$4,996,100	\$592,863	\$1,706,829	34%	\$3,289,271
Supplies, Material & Equipment	\$3,880,400	\$496,204	\$2,335,882	60%	\$1,544,518
Purchased Services	\$1,507,100	\$86,302	\$285,042	19%	\$1,222,058
Insurance & Financial	\$298,000	\$0	\$280,984	94%	\$17,016
Minor Capital Expenses	\$863,200	\$73,273	\$99,734	12%	\$763,466
Debt Charges	\$208,800	\$114,929	\$99,558	48%	\$109,242
Internal Charges	\$1,715,200	\$238,227	\$726,956	42%	\$988,244
<b>Total Expenditures</b>	<b>\$13,468,800</b>	<b>\$1,601,798</b>	<b>\$5,534,983</b>	<b>41%</b>	<b>\$7,933,817</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$10,398,800</b>	<b>\$1,145,719</b>	<b>\$4,424,467</b>	<b>43%</b>	<b>\$5,974,333</b>
<b>Transfers</b>					
Transfers from Reserves	\$(184,400)	\$0	\$0	0%	\$(184,400)
Transfer to Capital	\$9,884,200	\$0	\$9,884,200	100%	\$0
Transfer to Reserves	\$2,134,200	\$0	\$1,434,200	67%	\$700,000
<b>Total Transfers</b>	<b>\$11,834,000</b>	<b>\$0</b>	<b>\$11,318,400</b>	<b>96%</b>	<b>\$515,600</b>
<b>NET COST (REVENUE)</b>	<b>\$22,232,800</b>	<b>\$1,145,719</b>	<b>\$15,742,867</b>	<b>71%</b>	<b>\$6,489,933</b>



# County of Wellington

04-April-2016

## Roads and Engineering Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending March 31, 2016

	LIFE-TO-DATE ACTUALS						
	Approved	March	Current	Previous		% of	Remaining
	Budget	Actual	Year	Years	Total	Budget	Budget
Roads General							
Rebuild Drayton Shop	\$4,000,000	\$44,600	\$46,828	\$198,088	\$244,916	6 %	\$3,755,084
Roads Equipment 2016	\$2,242,000	\$85,896	\$674,769	\$0	\$674,769	30 %	\$1,567,231
Various Shop Repairs 2016	\$100,000	\$0	\$0	\$0	\$0	0 %	\$100,000
Rebuild/Renovate Erin Shop	\$125,000	\$0	\$0	\$20,667	\$20,667	17 %	\$104,333
Subtotal Roads General	\$6,467,000	\$130,495	\$721,597	\$218,755	\$940,352	15%	\$5,526,648
Engineering							
WR18 @ WR26 Intersection Imprv	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR18 Geddes St Elora, RtnngWall	\$50,000	\$0	\$0	\$14,119	\$14,119	28 %	\$35,881
WR21, Inverhaugh, Storm Sewer	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR32 Puslinch Lake, Struct Des	\$50,000	\$5,947	\$5,947	\$2,703	\$8,650	17 %	\$41,350
WR35 N of 401, Struct Design	\$50,000	\$5,947	\$5,947	\$2,703	\$8,650	17 %	\$41,350
Asset Management	\$35,000	\$0	\$0	\$19,138	\$19,138	55 %	\$15,862
Subtotal Engineering	\$285,000	\$11,893	\$11,893	\$38,663	\$50,557	18%	\$234,443
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	\$3,900,000	\$41,081	\$41,081	\$918,798	\$959,879	25 %	\$2,940,121
WR 124, Passing Lane N of 125	\$200,000	\$0	\$0	\$34,300	\$34,300	17 %	\$165,700
WR7 PL Design Salem to Tev	\$200,000	\$2,733	\$2,733	\$59,025	\$61,758	31 %	\$138,242
WR109 @ WR5 Intersection	\$1,000,000	\$4,015	\$5,051	\$53,220	\$58,270	6 %	\$941,730
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	\$0	\$0	\$245,293	\$245,293	22 %	\$854,707
Subtotal Growth Related Constructi	\$6,620,000	\$47,829	\$48,864	\$1,363,265	\$1,412,129	21%	\$5,207,871



# County of Wellington

04-April-2016

## Roads and Engineering Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending March 31, 2016

	Approved Budget	March Actual	LIFE-TO-DATE ACTUALS				Remaining Budget
			Current	Previous	% of Budget	Total	
			Year	Years			
Roads Construction							
WR 50, 3rd Line to WR 24	\$3,175,000	\$6,160	\$17,366	\$647,718	\$665,084	21 %	\$2,509,916
WR14, Eliza & Frederick Arthur	\$2,793,300	\$3,750	\$3,750	\$2,625,431	\$2,629,181	94 %	\$164,119
WR 10, McGivern St Moorefield	\$150,000	\$0	\$0	\$67,964	\$67,964	45 %	\$82,036
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	\$0	\$0	\$2,156,042	\$2,156,042	79 %	\$569,458
WR109 WR7 Traffic Imp Study	\$50,000	\$0	\$0	\$28,131	\$28,131	56 %	\$21,869
WR123, WR109 Traffic Imp Study	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR86, COG to WR9 Traffic Study	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR109 @ WR16 Intersection	\$50,000	\$0	\$0	\$17,450	\$17,450	35 %	\$32,550
WR51, WR7 @ Hwy 6 2.3km	\$100,000	\$13,492	\$14,775	\$24,379	\$39,155	39 %	\$60,845
WR18 Geddes St Elora, Strm Swr	\$550,000	\$2,427	\$2,427	\$19,039	\$21,466	4 %	\$528,534
WR29 @ WR22, Intersection Impr	\$250,000	\$0	\$0	\$18,250	\$18,250	7 %	\$231,750
WR8 Main St Drayton Strm Sewer	\$1,250,000	\$27,051	\$27,051	\$69,654	\$96,705	8 %	\$1,153,295
WR50, Hwy 7 to railway tracks	\$50,000	\$1,027	\$1,027	\$1,335	\$2,362	5 %	\$47,638
WR25 - WR52 to WR42 7.0km	\$850,000	\$0	\$0	\$267,122	\$267,122	31 %	\$582,878
WR21, 500m S of Inverhaugh	\$100,000	\$0	\$0	\$0	\$0	0 %	\$100,000
Subtotal Roads Construction	\$12,293,800	\$53,907	\$66,396	\$5,960,875	\$6,027,270	49%	\$6,266,530



# County of Wellington

04-April-2016

## Roads and Engineering Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending March 31, 2016

	LIFE-TO-DATE ACTUALS						
	Approved	March	Current	Previous	Total	% of	Remaining
	Budget	Actual	Year	Years		Budget	Budget
Bridges							
WR124, Bridge 124135	\$200,000	\$0	\$0	\$82,880	\$82,880	41 %	\$117,120
WR36, Bridge 36122	\$125,000	\$0	\$0	\$53,529	\$53,529	43 %	\$71,471
WR109, Bridge 109132	\$225,000	\$0	\$0	\$0	\$0	0 %	\$225,000
WR35, Paddock Bridge 35087	\$200,000	\$0	\$0	\$38,796	\$38,796	19 %	\$161,204
WR7, Bosworth Bridge 07028	\$150,000	\$5,797	\$6,657	\$41,833	\$48,490	32 %	\$101,510
WR8, Main St Bridge 008089	\$900,000	\$8,013	\$11,869	\$91,194	\$103,062	11 %	\$796,938
WR10, Wyandot Bridge 010024	\$1,500,000	\$1,177	\$1,510	\$873,637	\$875,147	58 %	\$624,853
WR16, Penfold Bridge 16038	\$100,000	\$3,428	\$3,428	\$32,472	\$35,901	36 %	\$64,099
WR30, Bridge 030124	\$200,000	\$0	\$0	\$19,294	\$19,294	10 %	\$180,706
WR36 Bridge36086, design and	\$75,000	\$0	\$0	\$690	\$690	1 %	\$74,310
WR86 Conestogo Bridge 86125	\$1,800,000	\$1,608	\$9,438	\$163,673	\$173,111	10 %	\$1,626,889
WR109 Mallet River Brdg 109129	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR18 Carroll Crk Brdg rehab	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR109 Maitland Brdg 109128	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR21,Badley Bridge,021057 Repl	\$325,000	\$50,417	\$60,011	\$195,937	\$255,948	79 %	\$69,052
WR22, Bridge 22107 rehab	\$150,000	\$0	\$0	\$0	\$0	0 %	\$150,000
Subtotal Bridges	\$6,100,000	\$70,441	\$92,914	\$1,593,934	\$1,686,848	28%	\$4,413,152





# County of Wellington

04-April-2016

## Roads and Engineering Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending March 31, 2016

	LIFE-TO-DATE ACTUALS						
	Approved	March	Current	Previous		% of	Remaining
	Budget	Actual	Year	Years	Total	Budget	Budget
Culverts							
WR18, Culvert 18021, D & Liner	\$350,000	\$0	\$1,536	\$61,929	\$63,465	18 %	\$286,535
WR6, Culvert 06081 replace	\$675,000	\$5,145	\$5,145	\$14,048	\$19,193	3 %	\$655,807
WR11 Culvert 110900 Replace	\$375,000	\$294	\$539	\$45,000	\$45,539	12 %	\$329,461
WR11, Culvert 111020	\$1,150,000	\$3,861	\$9,894	\$80,797	\$90,690	8 %	\$1,059,310
WR12, Culvert 12086	\$25,000	\$315	\$1,367	\$20,504	\$21,870	87 %	\$3,130
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	\$1,070	\$1,070	2 %	\$48,930
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
WR16, Culv .5km s of 2nd line	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
2016 Various Bridge and Culv	\$200,000	\$17,848	\$21,291	\$0	\$21,291	11 %	\$178,709
WR36, Conc 1, 4 CSP Replace	\$50,000	\$6,517	\$6,517	\$8,659	\$15,176	30 %	\$34,824
Subtotal Culverts	\$3,175,000	\$33,981	\$46,290	\$239,638	\$285,928	9%	\$2,889,072
County Bridges on Local Roads							
E-W Luther TL Bridge 000101	\$600,000	\$0	\$0	\$52,244	\$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	\$0	\$0	\$52,244	\$52,244	8%	\$597,756
Roads Resurfacing							
WR87, Hwy23 to Minto/Howick	\$1,500,000	\$0	\$0	\$13,395	\$13,395	1 %	\$1,486,605
WR124, Guelph to Reg. Waterloo	\$150,000	\$0	\$0	\$0	\$0	0 %	\$150,000
WR7 Alma to Salem 6km	\$100,000	\$0	\$0	\$0	\$0	0 %	\$100,000
WR5, WR109 to Rantons Bridge	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR109, WR5 to S End Harriston	\$325,000	\$0	\$0	\$0	\$0	0 %	\$325,000
Subtotal Roads Resurfacing	\$2,125,000	\$0	\$0	\$13,395	\$13,395	1%	\$2,111,605
Total Roads and Engineering	\$37,715,800	\$348,546	\$987,953	\$9,480,769	\$10,468,722	28 %	\$27,247,078



**County of Wellington**  
**Solid Waste Services**  
Statement of Operations as of  
31 Mar 2016

	<b>Annual Budget</b>	<b>March Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Grants and Subsidies	\$701,800	\$156,050	\$4,408	1%	\$697,392
Licenses, Permits and Rents	\$12,900	\$9,068	\$9,068	70%	\$3,832
User Fees & Charges	\$2,250,000	\$153,012	\$452,296	20%	\$1,797,705
Sales Revenue	\$765,400	\$116,013	\$116,369	15%	\$649,031
Internal Recoveries	\$405,800	\$64,998	\$65,417	16%	\$340,383
<b>Total Revenue</b>	<b>\$4,135,900</b>	<b>\$499,141</b>	<b>\$647,557</b>	<b>16%</b>	<b>\$3,488,343</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$2,365,300	\$181,752	\$523,969	22%	\$1,841,332
Supplies, Material & Equipment	\$898,200	\$28,873	\$45,732	5%	\$852,468
Purchased Services	\$4,406,100	\$334,536	\$955,548	22%	\$3,450,552
Insurance & Financial	\$137,300	\$3,816	\$89,608	65%	\$47,692
Internal Charges	\$405,400	\$64,159	\$64,286	16%	\$341,114
<b>Total Expenditures</b>	<b>\$8,212,300</b>	<b>\$613,136</b>	<b>\$1,679,143</b>	<b>20%</b>	<b>\$6,533,157</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$4,076,400</b>	<b>\$113,995</b>	<b>\$1,031,585</b>	<b>25%</b>	<b>\$3,044,815</b>
<b>Transfers</b>					
Transfers from Reserves	\$(264,200)	\$0	\$0	0%	\$(264,200)
Transfer to Capital	\$200,000	\$0	\$200,000	100%	\$0
Transfer to Reserves	\$800,000	\$0	\$800,000	100%	\$0
<b>Total Transfers</b>	<b>\$735,800</b>	<b>\$0</b>	<b>\$1,000,000</b>	<b>136%</b>	<b>\$(264,200)</b>
<b>NET COST (REVENUE)</b>	<b>\$4,812,200</b>	<b>\$113,995</b>	<b>\$2,031,585</b>	<b>42%</b>	<b>\$2,780,615</b>



## County of Wellington

04-April-2016

### Solid Waste Services Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending March 31, 2016

	LIFE-TO-DATE ACTUALS						
	Approved	March	Current	Previous	Total	% of	Remaining
	Budget	Actual	Year	Years		Budget	Budget
Elora Transfer clsd Nichol LF	\$1,300,000	\$0	\$0	\$1,042,856	\$1,042,856	80 %	\$257,144
Aberfoyle Closed Site	\$200,000	\$0	\$0	\$160,897	\$160,897	80 %	\$39,103
2016 SWS Equipment	\$40,000	\$0	\$0	\$0	\$0	0 %	\$40,000
Site Impr - Rd Maint All Sites	\$100,000	\$0	\$0	\$0	\$0	0 %	\$100,000
Waste Management Study	\$100,000	\$7,601	\$7,601	\$0	\$7,601	8 %	\$92,399
Belwood Closed Site	\$360,000	\$0	\$0	\$6,411	\$6,411	2 %	\$353,589
<b>Total Solid Waste Services</b>	<b>\$2,100,000</b>	<b>\$7,601</b>	<b>\$7,601</b>	<b>\$1,210,164</b>	<b>\$1,217,765</b>	<b>58 %</b>	<b>\$882,235</b>



**County of Wellington**  
**Planning**  
Statement of Operations as of  
31 Mar 2016

	<b>Annual Budget</b>	<b>March Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Grants and Subsidies	\$13,000	\$0	\$(11,832)	(91%)	\$24,832
Municipal Recoveries	\$37,000	\$2,415	\$8,855	24%	\$28,145
User Fees & Charges	\$258,000	\$29,888	\$62,423	24%	\$195,578
Internal Recoveries	\$500	\$0	\$9	2%	\$491
<b>Total Revenue</b>	<b>\$308,500</b>	<b>\$32,303</b>	<b>\$59,454</b>	<b>19%</b>	<b>\$249,046</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$1,621,100	\$129,749	\$370,309	23%	\$1,250,791
Supplies, Material & Equipment	\$37,900	\$2,337	\$4,598	12%	\$33,302
Purchased Services	\$310,600	\$33,663	\$46,178	15%	\$264,422
Transfer Payments	\$745,000	\$7,171	\$7,171	1%	\$737,829
Internal Charges	\$6,100	\$507	\$1,681	28%	\$4,419
<b>Total Expenditures</b>	<b>\$2,720,700</b>	<b>\$173,427</b>	<b>\$429,937</b>	<b>16%</b>	<b>\$2,290,763</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$2,412,200</b>	<b>\$141,124</b>	<b>\$370,483</b>	<b>15%</b>	<b>\$2,041,717</b>
<b>Transfers</b>					
Transfers from Reserves	\$(170,000)	\$0	\$0	0%	\$(170,000)
<b>Total Transfers</b>	<b>\$(170,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$(170,000)</b>
<b>NET COST (REVENUE)</b>	<b>\$2,242,200</b>	<b>\$141,124</b>	<b>\$370,483</b>	<b>17%</b>	<b>\$1,871,717</b>



## County of Wellington

04-April-2016

### Planning

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

All Open Projects For The Period Ending March 31, 2016

	LIFE-TO-DATE ACTUALS						
	Approved	March	Current	Previous		% of	Remaining
	Budget	Actual	Year	Years	Total	Budget	Budget
Trans Canada Trail	\$395,300	\$0	\$0	\$193,950	\$193,950	49 %	\$201,350
Official Plan Update	\$40,000	\$0	\$0	\$27,368	\$27,368	68 %	\$12,632
<b>Total Planning</b>	<b>\$435,300</b>	<b>\$0</b>	<b>\$0</b>	<b>\$221,318</b>	<b>\$221,318</b>	<b>51 %</b>	<b>\$213,982</b>



**County of Wellington**  
**Green Legacy**  
Statement of Operations as of  
31 Mar 2016

	<b>Annual Budget</b>	<b>March Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Sales Revenue	\$500	\$0	\$0	0%	\$500
Other Revenue	\$1,500	\$0	\$0	0%	\$1,500
<b>Total Revenue</b>	<b>\$2,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$2,000</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$496,800	\$35,158	\$97,479	20%	\$399,321
Supplies, Material & Equipment	\$103,200	\$2,336	\$14,366	14%	\$88,834
Purchased Services	\$85,500	\$8,210	\$11,769	14%	\$73,731
Insurance & Financial	\$9,300	\$0	\$8,786	94%	\$514
Minor Capital Expenses	\$30,000	\$0	\$0	0%	\$30,000
Internal Charges	\$5,000	\$0	\$0	0%	\$5,000
<b>Total Expenditures</b>	<b>\$729,800</b>	<b>\$45,704</b>	<b>\$132,400</b>	<b>18%</b>	<b>\$597,400</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$727,800</b>	<b>\$45,704</b>	<b>\$132,400</b>	<b>18%</b>	<b>\$595,400</b>
<b>Transfers</b>					
Transfers from Reserves	\$(30,000)	\$0	\$0	0%	\$(30,000)
Transfer to Capital	\$50,000	\$0	\$50,000	100%	\$0
<b>Total Transfers</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$50,000</b>	<b>250%</b>	<b>\$(30,000)</b>
<b>NET COST (REVENUE)</b>	<b>\$747,800</b>	<b>\$45,704</b>	<b>\$182,400</b>	<b>24%</b>	<b>\$565,400</b>



## County of Wellington

04-April-2016

### Green Legacy

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

All Open Projects For The Period Ending March 31, 2016

	Approved Budget	March Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
Pick up Truck Replacement	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
Sthrn Nursery Foundation Work	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
<b>Total Green Legacy</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0 %</b>	<b>\$100,000</b>



**County of Wellington**  
**Emergency Management**  
Statement of Operations as of  
31 Mar 2016

	<b>Annual Budget</b>	<b>March Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$272,300	\$23,126	\$65,058	24%	\$207,242
Supplies, Material & Equipment	\$20,800	\$91	\$980	5%	\$19,820
Purchased Services	\$174,500	\$4,340	\$83,776	48%	\$90,724
Transfer Payments	\$146,000	\$37,464	\$0	0%	\$146,000
Insurance & Financial	\$2,000	\$0	\$1,896	95%	\$104
<b>Total Expenditures</b>	<b>\$615,600</b>	<b>\$65,021</b>	<b>\$151,710</b>	<b>25%</b>	<b>\$463,890</b>
NET OPERATING COST / (REVENUE)	\$615,600	\$65,021	\$151,710	25%	\$463,890
<b>NET COST (REVENUE)</b>	<b>\$615,600</b>	<b>\$65,021</b>	<b>\$151,710</b>	<b>25%</b>	<b>\$463,890</b>





## County of Wellington

04-April-2016

### Emergency Management Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending March 31, 2016

	Approved Budget	March Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
Upgrade County Fire Paging Sys	\$400,000	\$0	\$0	\$0	\$0	0 %	\$400,000
<b>Total Emergency Management</b>	<b>\$400,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0 %</b>	<b>\$400,000</b>



**County of Wellington**  
**Police Services**  
Statement of Operations as of  
31 Mar 2016

	<b>Annual Budget</b>	<b>March Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Grants and Subsidies	\$107,500	\$97,961	\$110,221	103%	\$(2,721)
Licenses, Permits and Rents	\$122,800	\$13,565	\$40,815	33%	\$81,985
Fines and Penalties	\$75,000	\$3,814	\$9,961	13%	\$65,039
User Fees & Charges	\$79,000	\$6,751	\$20,198	26%	\$58,802
Other Revenue	\$1,000	\$169	\$169	17%	\$831
<b>Total Revenue</b>	<b>\$385,300</b>	<b>\$122,260</b>	<b>\$181,365</b>	<b>47%</b>	<b>\$203,935</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$143,500	\$14,980	\$39,146	27%	\$104,354
Supplies, Material & Equipment	\$52,800	\$16,787	\$21,750	41%	\$31,050
Purchased Services	\$406,700	\$55,351	\$140,765	35%	\$265,935
Transfer Payments	\$15,689,000	\$1,305,369	\$3,916,107	25%	\$11,772,893
Insurance & Financial	\$7,300	\$0	\$7,355	101%	\$(55)
Minor Capital Expenses	\$8,000	\$0	\$0	0%	\$8,000
Debt Charges	\$408,500	\$79,394	\$62,566	15%	\$345,934
Internal Charges	\$1,500	\$97	\$306	20%	\$1,194
<b>Total Expenditures</b>	<b>\$16,717,300</b>	<b>\$1,471,978</b>	<b>\$4,187,995</b>	<b>25%</b>	<b>\$12,529,305</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$16,332,000</b>	<b>\$1,349,718</b>	<b>\$4,006,630</b>	<b>25%</b>	<b>\$12,325,370</b>
<b>Transfers</b>					
Transfers from Reserves	\$(102,800)	\$0	\$0	0%	\$(102,800)
Transfer to Reserves	\$90,000	\$0	\$90,000	100%	\$0
<b>Total Transfers</b>	<b>\$(12,800)</b>	<b>\$0</b>	<b>\$90,000</b>	<b>(703%)</b>	<b>\$(102,800)</b>
<b>NET COST (REVENUE)</b>	<b>\$16,319,200</b>	<b>\$1,349,718</b>	<b>\$4,096,630</b>	<b>25%</b>	<b>\$12,222,570</b>



**County of Wellington**  
**Museum & Archives at WP**  
Statement of Operations as of  
31 Mar 2016

	<b>Annual Budget</b>	<b>March Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Grants and Subsidies	\$52,300	\$0	\$0	0%	\$52,300
Licenses, Permits and Rents	\$58,000	\$1,460	\$9,777	17%	\$48,223
User Fees & Charges	\$69,000	\$2,621	\$8,708	13%	\$60,292
Sales Revenue	\$7,200	\$320	\$1,086	15%	\$6,114
Other Revenue	\$5,000	\$0	\$85	2%	\$4,915
<b>Total Revenue</b>	<b>\$191,500</b>	<b>\$4,401</b>	<b>\$19,656</b>	<b>10%</b>	<b>\$171,844</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$1,431,400	\$127,966	\$353,473	25%	\$1,077,927
Supplies, Material & Equipment	\$143,800	\$6,894	\$17,982	13%	\$125,818
Purchased Services	\$393,500	\$30,246	\$74,552	19%	\$318,948
Transfer Payments	\$5,000	\$0	\$0	0%	\$5,000
Insurance & Financial	\$17,800	\$0	\$17,271	97%	\$529
<b>Total Expenditures</b>	<b>\$1,991,500</b>	<b>\$165,105</b>	<b>\$463,278</b>	<b>23%</b>	<b>\$1,528,222</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$1,800,000</b>	<b>\$160,704</b>	<b>\$443,621</b>	<b>25%</b>	<b>\$1,356,379</b>
<b>Transfers</b>					
Transfer to Capital	\$130,000	\$0	\$130,000	100%	\$0
<b>Total Transfers</b>	<b>\$130,000</b>	<b>\$0</b>	<b>\$130,000</b>	<b>100%</b>	<b>\$0</b>
<b>NET COST (REVENUE)</b>	<b>\$1,930,000</b>	<b>\$160,704</b>	<b>\$573,621</b>	<b>30%</b>	<b>\$1,356,379</b>



## County of Wellington

04-April-2016

### Museum & Archives at WP Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending March 31, 2016

	LIFE-TO-DATE ACTUALS						
	Approved	March	Current	Previous	Total	% of	Remaining
	Budget	Actual	Year	Years		Budget	Budget
Groves Hospital Grant	\$3,882,000	\$0	\$0	\$2,441,659	\$2,441,659	63 %	\$1,440,341
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
WP Generator & Coal Room	\$400,000	\$0	\$975	\$111,726	\$112,702	28 %	\$287,298
Rehabilitation of WP Lands	\$264,000	\$0	\$0	\$0	\$0	0 %	\$264,000
Nicholas Keith Kitchen Reno	\$30,000	\$0	\$0	\$0	\$0	0 %	\$30,000
Digitization Well Ad 69-pres	\$25,000	\$0	\$0	\$0	\$0	0 %	\$25,000
Museum Accessible Washrooms	\$100,000	\$0	\$0	\$0	\$0	0 %	\$100,000
<b>Total Museum &amp; Archives at WP</b>	<b>\$5,531,000</b>	<b>\$0</b>	<b>\$975</b>	<b>\$2,760,122</b>	<b>\$2,761,097</b>	<b>50 %</b>	<b>\$2,769,903</b>



**County of Wellington**  
**Library Services**  
Statement of Operations as of  
31 Mar 2016

	<b>Annual Budget</b>	<b>March Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Grants and Subsidies	\$157,500	\$0	\$0	0%	\$157,500
Municipal Recoveries	\$27,000	\$0	\$0	0%	\$27,000
Licenses, Permits and Rents	\$35,000	\$934	\$10,551	30%	\$24,449
User Fees & Charges	\$83,900	\$7,095	\$19,880	24%	\$64,020
Sales Revenue	\$7,900	\$905	\$2,227	28%	\$5,673
Other Revenue	\$0	\$289	\$1,456	0%	\$(1,456)
<b>Total Revenue</b>	<b>\$311,300</b>	<b>\$9,222</b>	<b>\$34,113</b>	<b>11%</b>	<b>\$277,187</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$4,011,900	\$356,379	\$978,040	24%	\$3,033,860
Supplies, Material & Equipment	\$812,500	\$71,250	\$252,238	31%	\$560,262
Purchased Services	\$908,600	\$134,935	\$309,159	34%	\$599,441
Insurance & Financial	\$24,000	\$1,734	\$25,269	105%	\$(1,269)
Minor Capital Expenses	\$83,000	\$0	\$0	0%	\$83,000
Debt Charges	\$690,200	\$133,355	\$248,924	36%	\$441,276
Internal Charges	\$800	\$890	\$1,240	155%	\$(440)
<b>Total Expenditures</b>	<b>\$6,531,000</b>	<b>\$698,543</b>	<b>\$1,814,870</b>	<b>28%</b>	<b>\$4,716,130</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$6,219,700</b>	<b>\$689,321</b>	<b>\$1,780,757</b>	<b>29%</b>	<b>\$4,438,943</b>
<b>Transfers</b>					
Transfers from Reserves	\$(269,900)	\$0	\$0	0%	\$(269,900)
Transfer to Capital	\$176,000	\$0	\$176,000	100%	\$0
Transfer to Reserves	\$1,200,000	\$0	\$1,200,000	100%	\$0
<b>Total Transfers</b>	<b>\$1,106,100</b>	<b>\$0</b>	<b>\$1,376,000</b>	<b>124%</b>	<b>\$(269,900)</b>
<b>NET COST (REVENUE)</b>	<b>\$7,325,800</b>	<b>\$689,321</b>	<b>\$3,156,757</b>	<b>43%</b>	<b>\$4,169,043</b>



# County of Wellington

04-April-2016

## Library Services

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

All Open Projects For The Period Ending March 31, 2016

	Approved Budget	March 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
Palmerston Branch Exp	\$3,500,000	\$75,649	\$541,601	\$2,848,562	\$3,390,162	97 %	\$109,838
Palmerston Br Coll Enhancement	\$50,000	\$10,391	\$42,385	\$8,764	\$51,149	102 %	-\$1,149
Self Check out Drayton & MtFor	\$70,000	\$2,440	\$2,440	\$30,256	\$32,697	47 %	\$37,303
New Hillsburgh Library	\$1,000,000	\$20,562	\$805,313	\$259,451	\$1,064,764	106 %	-\$64,764
Marden Branch Outdoor Sign	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
Palm Branch Outdoor Sign	\$30,000	\$0	\$0	\$0	\$0	0 %	\$30,000
eBook Collection Enhancement	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
Two Self Check-Out Terminals	\$31,000	\$0	\$0	\$0	\$0	0 %	\$31,000
Interactive Programme Equip	\$45,000	\$0	\$0	\$0	\$0	0 %	\$45,000
Rkwd Branch Int Lighting	\$25,000	\$0	\$0	\$0	\$0	0 %	\$25,000
<b>Total Library Services</b>	<b>\$5,671,000</b>	<b>\$109,042</b>	<b>\$1,391,739</b>	<b>\$3,253,199</b>	<b>\$4,644,938</b>	<b>82 %</b>	<b>\$1,026,062</b>



**County of Wellington**  
**Ontario Works**  
Statement of Operations as of  
31 Mar 2016

	<b>Annual Budget</b>	<b>March Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Grants and Subsidies	\$21,082,100	\$1,868,057	\$5,284,549	25%	\$15,797,551
Municipal Recoveries	\$3,387,300	\$266,865	\$810,915	24%	\$2,576,385
Other Revenue	\$49,000	\$0	\$41,593	85%	\$7,407
Internal Recoveries	\$10,100	\$250	\$5,981	59%	\$4,119
<b>Total Revenue</b>	<b>\$24,528,500</b>	<b>\$2,135,172</b>	<b>\$6,143,037</b>	<b>25%</b>	<b>\$18,385,463</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$6,281,400	\$532,146	\$1,511,489	24%	\$4,769,911
Supplies, Material & Equipment	\$185,000	\$14,186	\$22,220	12%	\$162,780
Purchased Services	\$419,800	\$31,868	\$79,513	19%	\$340,287
Social Assistance	\$17,973,000	\$1,672,699	\$4,575,032	25%	\$13,397,968
Transfer Payments	\$24,800	\$0	\$0	0%	\$24,800
Insurance & Financial	\$0	\$0	\$568	0%	\$(568)
Internal Charges	\$1,245,600	\$103,197	\$314,939	25%	\$930,661
<b>Total Expenditures</b>	<b>\$26,129,600</b>	<b>\$2,354,095</b>	<b>\$6,503,762</b>	<b>25%</b>	<b>\$19,625,838</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$1,601,100</b>	<b>\$218,923</b>	<b>\$360,724</b>	<b>23%</b>	<b>\$1,240,376</b>
<b>NET COST (REVENUE)</b>	<b>\$1,601,100</b>	<b>\$218,923</b>	<b>\$360,724</b>	<b>23%</b>	<b>\$1,240,376</b>



**County of Wellington**  
**Child Care Services**  
Statement of Operations as of  
31 Mar 2016

	<b>Annual Budget</b>	<b>March Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Grants and Subsidies	\$13,144,800	\$675,617	\$2,721,339	21%	\$10,423,461
Municipal Recoveries	\$2,882,400	\$(6,478)	\$703,029	24%	\$2,179,371
User Fees & Charges	\$278,100	\$35,606	\$107,126	39%	\$170,974
Internal Recoveries	\$354,900	\$86,176	\$86,176	24%	\$268,724
<b>Total Revenue</b>	<b>\$16,660,200</b>	<b>\$790,921</b>	<b>\$3,617,670</b>	<b>22%</b>	<b>\$13,042,530</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$4,123,100	\$348,187	\$982,526	24%	\$3,140,574
Supplies, Material & Equipment	\$226,300	\$21,786	\$34,815	15%	\$191,485
Purchased Services	\$485,000	\$36,593	\$97,988	20%	\$387,012
Social Assistance	\$11,632,900	\$303,385	\$2,494,127	21%	\$9,138,773
Insurance & Financial	\$3,200	\$0	\$1,996	62%	\$1,204
Minor Capital Expenses	\$154,800	\$0	\$0	0%	\$154,800
Internal Charges	\$985,000	\$135,422	\$233,527	24%	\$751,473
<b>Total Expenditures</b>	<b>\$17,610,300</b>	<b>\$845,373</b>	<b>\$3,844,980</b>	<b>22%</b>	<b>\$13,765,320</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$950,100</b>	<b>\$54,452</b>	<b>\$227,310</b>	<b>24%</b>	<b>\$722,790</b>
<b>NET COST (REVENUE)</b>	<b>\$950,100</b>	<b>\$54,452</b>	<b>\$227,310</b>	<b>24%</b>	<b>\$722,790</b>





**County of Wellington**  
**Social Housing**  
Statement of Operations as of  
31 Mar 2016

	<b>Annual Budget</b>	<b>March Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Grants and Subsidies	\$7,425,500	\$530,433	\$1,868,790	25%	\$5,556,710
Municipal Recoveries	\$15,249,700	\$1,050,896	\$3,414,055	22%	\$11,835,645
Licenses, Permits and Rents	\$5,200,000	\$443,201	\$1,326,221	26%	\$3,873,779
User Fees & Charges	\$49,200	\$5,349	\$12,427	25%	\$36,773
<b>Total Revenue</b>	<b>\$27,924,400</b>	<b>\$2,029,879</b>	<b>\$6,621,495</b>	<b>24%</b>	<b>\$21,302,905</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$3,658,500	\$319,930	\$901,859	25%	\$2,756,641
Supplies, Material & Equipment	\$366,400	\$42,549	\$59,459	16%	\$306,941
Purchased Services	\$7,025,800	\$456,808	\$1,552,826	22%	\$5,472,974
Social Assistance	\$17,962,000	\$1,416,232	\$4,193,798	23%	\$13,768,202
Transfer Payments	\$1,015,100	\$0	\$253,767	25%	\$761,333
Insurance & Financial	\$243,000	\$3,480	\$163,592	67%	\$79,408
Internal Charges	\$668,500	\$54,829	\$165,097	25%	\$503,403
<b>Total Expenditures</b>	<b>\$30,939,300</b>	<b>\$2,293,828</b>	<b>\$7,290,398</b>	<b>24%</b>	<b>\$23,648,902</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$3,014,900</b>	<b>\$263,950</b>	<b>\$668,903</b>	<b>22%</b>	<b>\$2,345,997</b>
<b>Transfers</b>					
Transfer to Reserves	\$1,500,000	\$0	\$0	0%	\$1,500,000
<b>Total Transfers</b>	<b>\$1,500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$1,500,000</b>
<b>NET COST (REVENUE)</b>	<b>\$4,514,900</b>	<b>\$263,950</b>	<b>\$668,903</b>	<b>15%</b>	<b>\$3,845,997</b>



**County of Wellington**  
**County Affordable Housing**  
Statement of Operations as of  
31 Mar 2016

	<b>Annual Budget</b>	<b>March Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Grants and Subsidies	\$205,700	\$0	\$0	0%	\$205,700
Licenses, Permits and Rents	\$582,900	\$48,760	\$145,724	25%	\$437,176
User Fees & Charges	\$0	\$0	\$75	0%	\$(75)
<b>Total Revenue</b>	<b>\$788,600</b>	<b>\$48,760</b>	<b>\$145,799</b>	<b>18%</b>	<b>\$642,801</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$3,800	\$0	\$0	0%	\$3,800
Supplies, Material & Equipment	\$42,700	\$7,691	\$9,098	21%	\$33,602
Purchased Services	\$403,200	\$40,584	\$83,917	21%	\$319,283
Insurance & Financial	\$14,100	\$0	\$11,264	80%	\$2,836
Debt Charges	\$302,000	\$0	\$(8,864)	(3%)	\$310,864
<b>Total Expenditures</b>	<b>\$765,800</b>	<b>\$48,275</b>	<b>\$95,415</b>	<b>12%</b>	<b>\$670,385</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$(22,800)</b>	<b>\$(485)</b>	<b>\$(50,384)</b>	<b>221%</b>	<b>\$27,584</b>
<b>Transfers</b>					
Transfer to Reserves	\$522,800	\$0	\$0	0%	\$522,800
<b>Total Transfers</b>	<b>\$522,800</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$522,800</b>
<b>NET COST (REVENUE)</b>	<b>\$500,000</b>	<b>\$(485)</b>	<b>\$(50,384)</b>	<b>(10%)</b>	<b>\$550,384</b>



# County of Wellington

04-April-2016

## Social Services

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

All Open Projects For The Period Ending March 31, 2016

	Approved Budget	March Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
<b>Ontario Works</b>							
129 Wyndham, Lobby Renovations	\$150,000	\$0	\$0	\$0	\$0	0%	\$150,000
Fergus OW Exterior Cladding	\$30,000	\$0	\$0	\$0	\$0	0%	\$30,000
<b>Subtotal Ontario Works</b>	<b>\$180,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$180,000</b>
<b>Child Care Services</b>							
15 Douglas St: Int Renovation	\$75,000	\$0	\$0	\$0	\$0	0%	\$75,000
21 Douglas St Front Entrance	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
<b>Subtotal Child Care Services</b>	<b>\$125,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$125,000</b>
<b>Social Housing</b>							
261-263 Speedvale Addition/Ele	\$1,812,000	\$110,667	\$260,338	\$449,523	\$709,862	39%	\$1,102,138
51 John St Make up Air Unit	\$70,000	\$0	\$2,544	\$76,152	\$78,696	112%	-\$8,696
229 Dublin Roof	\$487,000	\$0	\$0	\$21,875	\$21,875	4%	\$465,125
212 Whites Rd Make up Air Unit	\$50,000	\$0	\$2,544	\$54,864	\$57,408	115%	-\$7,408
Fire System Upg City Locations	\$550,700	\$0	\$52,754	\$394,391	\$447,145	81%	\$103,555
Fire System Upg County Locatn	\$225,000	\$0	\$0	\$56,713	\$56,713	25%	\$168,287
229 Dublin Make Up Air Unit	\$150,000	\$0	\$0	\$0	\$0	0%	\$150,000
32 Hadati Roof Design/Replace	\$363,000	\$0	\$0	\$0	\$0	0%	\$363,000
Vancouver Dr Major Upgrade	\$70,000	\$0	\$24,736	\$38,160	\$62,896	90%	\$7,104
Mt. Forest Proprrty Acquisition	\$1,300,000	\$0	\$0	\$0	\$0	0%	\$1,300,000
Delhi Marl Air Make up Unit	\$332,000	\$0	\$0	\$0	\$0	0%	\$332,000
32 Hadati Site Improvements	\$10,000	\$0	\$0	\$0	\$0	0%	\$10,000
Edinburgh Window And Siding	\$199,000	\$0	\$0	\$0	\$0	0%	\$199,000
Elizabeth St Site Improvements	\$10,000	\$0	\$0	\$0	\$0	0%	\$10,000
City Building Retrofits 2016	\$668,000	\$29,295	\$70,250	\$0	\$70,250	11%	\$597,750
County Building Retrofits 2016	\$441,000	-\$9,561	\$5,400	\$0	\$5,400	1%	\$435,600
Affd Hsng and Non Profit BCA	\$110,000	\$0	\$0	\$0	\$0	0%	\$110,000
<b>Subtotal Social Housing</b>	<b>\$6,847,700</b>	<b>\$130,402</b>	<b>\$418,566</b>	<b>\$1,091,678</b>	<b>\$1,510,244</b>	<b>22%</b>	<b>\$5,337,456</b>



# County of Wellington

04-April-2016

## Social Services

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

All Open Projects For The Period Ending March 31, 2016

	Approved Budget	March Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
<b>Affordable Housing</b>							
Webster Place 55 Units Affd Hs	\$13,940,000	\$77,336	\$216,834	\$391,582	\$608,416	4 %	\$13,331,584
165 Gordon Generator	\$320,000	\$0	\$0	\$172,959	\$172,959	54 %	\$147,041
182 George St Capital Works	\$50,000	\$0	\$0	\$13,886	\$13,886	28 %	\$36,114
Affd Hsng Blding Retrofits 16	\$30,000	\$0	\$0	\$0	\$0	0 %	\$30,000
Webster Place Co-Generation	\$350,000	\$10,143	\$20,319	\$0	\$20,319	6 %	\$329,681
<b>Subtotal Affordable Housing</b>	<b>\$14,690,000</b>	<b>\$87,479</b>	<b>\$237,153</b>	<b>\$578,427</b>	<b>\$815,579</b>	<b>6%</b>	<b>\$13,874,421</b>
<b>Total Social Services</b>	<b>\$21,842,700</b>	<b>\$217,881</b>	<b>\$655,719</b>	<b>\$1,670,105</b>	<b>\$2,325,823</b>	<b>11 %</b>	<b>\$19,516,877</b>



**County of Wellington**  
**Homes for the Aged**  
Statement of Operations as of  
31 Mar 2016

	<b>Annual Budget</b>	<b>March Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Grants and Subsidies	\$8,420,200	\$707,815	\$2,224,054	26%	\$6,196,146
User Fees & Charges	\$4,326,000	\$359,851	\$1,084,427	25%	\$3,241,574
Other Revenue	\$0	\$2,047	\$3,960	0%	\$(3,960)
<b>Total Revenue</b>	<b>\$12,746,200</b>	<b>\$1,069,713</b>	<b>\$3,312,441</b>	<b>26%</b>	<b>\$9,433,759</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$14,680,200	\$1,303,230	\$3,780,628	26%	\$10,899,572
Supplies, Material & Equipment	\$1,225,600	\$105,563	\$243,514	20%	\$982,086
Purchased Services	\$1,013,200	\$14,945	\$173,529	17%	\$839,671
Insurance & Financial	\$32,000	\$0	\$30,688	96%	\$1,312
Minor Capital Expenses	\$35,000	\$0	\$0	0%	\$35,000
Debt Charges	\$1,964,000	\$0	\$611,433	31%	\$1,352,567
Internal Charges	\$1,133,000	\$77,895	\$233,685	21%	\$899,315
<b>Total Expenditures</b>	<b>\$20,083,000</b>	<b>\$1,501,633</b>	<b>\$5,073,477</b>	<b>25%</b>	<b>\$15,009,523</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$7,336,800</b>	<b>\$431,921</b>	<b>\$1,761,036</b>	<b>24%</b>	<b>\$5,575,764</b>
<b>Transfers</b>					
Transfers from Reserves	\$(35,000)	\$0	\$0	0%	\$(35,000)
Transfer to Capital	\$265,000	\$0	\$265,000	100%	\$0
Transfer to Reserves	\$250,000	\$0	\$250,000	100%	\$0
<b>Total Transfers</b>	<b>\$480,000</b>	<b>\$0</b>	<b>\$515,000</b>	<b>107%</b>	<b>\$(35,000)</b>
<b>NET COST (REVENUE)</b>	<b>\$7,816,800</b>	<b>\$431,921</b>	<b>\$2,276,036</b>	<b>29%</b>	<b>\$5,540,764</b>



# County of Wellington

04-April-2016

## Homes for the Aged Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending March 31, 2016

	LIFE-TO-DATE ACTUALS						
	Approved	March	Current	Previous	Total	% of	Remaining
	Budget	Actual	Year	Years		Budget	Budget
Furniture Replacements	\$40,000	\$0	\$0	\$31,658	\$31,658	79 %	\$8,342
2016 Nursing Equip Replacement	\$60,000	\$0	\$0	\$0	\$0	0 %	\$60,000
2016 Resident Equipment Lifts	\$60,000	\$0	\$0	\$0	\$0	0 %	\$60,000
Domestic Hot Water Boiler Repl	\$120,000	\$0	\$0	\$0	\$0	0 %	\$120,000
2016 Servery Upgrades	\$25,000	\$0	\$0	\$0	\$0	0 %	\$25,000
<b>Total Homes for the Aged</b>	<b>\$305,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$31,658</b>	<b>\$31,658</b>	<b>10 %</b>	<b>\$273,342</b>



**County of Wellington**  
**Economic Development**  
Statement of Operations as of  
31 Mar 2016

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
<b>Revenue</b>					
Grants and Subsidies	\$9,000	\$9,807	\$9,807	109%	\$(807)
User Fees & Charges	\$80,000	\$3,118	\$5,641	7%	\$74,359
<b>Total Revenue</b>	<b>\$89,000</b>	<b>\$12,926</b>	<b>\$15,448</b>	<b>17%</b>	<b>\$73,552</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$352,200	\$34,795	\$93,797	27%	\$258,403
Supplies, Material & Equipment	\$20,100	\$4,106	\$6,571	33%	\$13,529
Purchased Services	\$508,400	\$8,951	\$16,479	3%	\$491,921
Transfer Payments	\$300,000	\$20,000	\$20,000	7%	\$280,000
<b>Total Expenditures</b>	<b>\$1,180,700</b>	<b>\$67,851</b>	<b>\$136,846</b>	<b>12%</b>	<b>\$1,043,854</b>
NET OPERATING COST / (REVENUE)	\$1,091,700	\$54,925	\$121,398	11%	\$970,302
<b>Transfers</b>					
Transfers from Reserves	\$(200,000)	\$0	\$0	0%	\$(200,000)
Transfer to Capital	\$130,000	\$0	\$130,000	100%	\$0
Transfer to Reserves	\$340,000	\$0	\$340,000	100%	\$0
<b>Total Transfers</b>	<b>\$270,000</b>	<b>\$0</b>	<b>\$470,000</b>	<b>174%</b>	<b>\$(200,000)</b>
<b>NET COST (REVENUE)</b>	<b>\$1,361,700</b>	<b>\$54,925</b>	<b>\$591,398</b>	<b>43%</b>	<b>\$770,302</b>



## County of Wellington

04-April-2016

### Economic Development Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending March 31, 2016

	LIFE-TO-DATE ACTUALS						Remaining Budget
	Approved Budget	March Actual	Current Year	Previous Years	Total	% of Budget	
Wellington Signage Strategy	\$200,000	\$5,884	\$14,046	\$34,846	\$48,892	24 %	\$151,108
SWIFT Rural Broadband	\$50,000	\$30,000	\$30,000	\$20,000	\$50,000	100 %	\$0
<b>Total Economic Development</b>	<b>\$250,000</b>	<b>\$35,884</b>	<b>\$44,046</b>	<b>\$54,846</b>	<b>\$98,892</b>	<b>40 %</b>	<b>\$151,108</b>





# COUNTY OF WELLINGTON

## COMMITTEE REPORT

**To:** Chair and Members of the Administration, Finance and Human Resources  
**From:** Mark Bolzon, Manager Purchasing and Risk Management Services  
**Date:** Tuesday, April 19, 2016  
**Subject:** **Prequalification of General Contractors/Construction Management Firms**

### Background:

Staff recently issued Project No. CW2016-011 a proposal call for the prequalification process to select qualified General Contractors / Construction Management Firms to be included on the County of Wellington's list of pre-qualified contractors to complete work for new construction and historical/heritage building renovation projects as identified in this document for the time period of 2016-2017. This process is similar to one staff recently completed for the prequalification of bridge contractors for the Roads Department. The RFP process allows staff to approve and remove contractors at any time within the two year time frame indicated in the RFP documents.

The intent of the prequalification call is to establish a list of prequalified contractors to complete works (New Construction, Heritage/Historical Renovations) on County owned buildings. A tiered list of contractors will be generated from the prequalification process.

The tiered levels were set as follows –

New Construction – Contractors must show that they have successfully completed new construction projects. The pre-qualified list will be broken further by dollar values as follows:

New Construction	Up to \$500,000
New Construction	\$500,000 – 1,500,000
New Construction	\$1,500,000 +

Renovations to Heritage/Historical buildings – Contractors must show that they have successfully completed historical renovations projects. The pre-qualified list will be broken further by dollar values as follows:

Renovations to Heritage/Historical Buildings	Up to \$500,000
Renovations to Heritage/Historical Buildings	\$500,000 – 1,500,000
Renovations to Heritage/Historical Buildings	\$1,500,000 +

On Tuesday, February 9, 2016 forty (40) submissions were received for the General Contractor/ Construction Management Prequalification, fifteen (15) submissions were received for the Electrical Contractor Prequalification and thirteen (13) submissions were received for the Mechanical Contractor Prequalification.

The Prequalification of Electrical Contractors and Mechanical Contractors will be finalized by staff and the County's consultants/architects and those firms will be included as part of the tender specifications as each tender is issued.

Staff and the County consultants/architects have reviewed the submissions and based on the criteria set out in the prequalification documents and the County's/consultants/architects past experience with some of the companies, the following firms are being recommended to be listed as the pre-qualified General Contractors/Construction Management firms authorized to bid on County building construction projects.

## Recommendation:

That the following firms/contractors be approved as pre-qualified firms authorized to bid on County of Wellington Construction and Renovation Projects – 2016-2017 as per the criteria set out in County of Wellington Project No. CW2016-011 –

NEW CONSTRUCTION	HERITAGE / HISTORICAL BUILDINGS
<b>Up to \$500,000</b>	<b>Up to \$500,000</b>
Ball Construction Ltd., Kitchener	Ball Construction Ltd., Kitchener
CRD Construction Ltd., Guelph	CRD Construction Ltd., Guelph
Collaborative Structures Ltd., Cambridge	Collaborative Structures Ltd., Cambridge
Dakon Construction Ltd., Waterloo	Dakon Construction Ltd., Waterloo
STM Construction Ltd., Brantford	STM Construction Ltd., Brantford
TRP Construction G.C., Burlington	TRP Construction G.C., Burlington
<b>\$500,000.00 - \$1,500,000.00</b>	<b>\$500,000.00 - \$1,500,000.00</b>
Ball Construction Ltd., Kitchener	Ball Construction Ltd., Kitchener
CRD Construction Ltd., Guelph	CRD Construction Ltd., Guelph
Collaborative Structures Ltd., Cambridge	Collaborative Structures Ltd., Cambridge
Dakon Construction Ltd., Waterloo	Dakon Construction Ltd., Waterloo
STM Construction Ltd., Brantford	STM Construction Ltd., Brantford
TRP Construction G.C., Burlington	TRP Construction G.C., Burlington
<b>\$1,500,000.00 +</b>	<b>\$1,500,000.00 +</b>
Ball Construction Ltd., Kitchener	Ball Construction Ltd., Kitchener
CRD Construction Ltd., Guelph	CRD Construction Ltd., Guelph
Collaborative Structures Ltd., Cambridge	Collaborative Structures Ltd., Cambridge
M.J. Dixon Construction Ltd., Mississauga	M.J. Dixon Construction Ltd., Mississauga
Merit Contractors, St. Catharines	Merit Contractors, St. Catharines
TRP Construction G.C., Burlington	TRP Construction G.C., Burlington

That Purchasing and Risk Management staff be authorized to limit the issuing of the necessary bid documents to these firms as the projects come forward.

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, April 19, 2016  
**Subject:** **Federal Gas Tax Fund Report as of December 31, 2015**

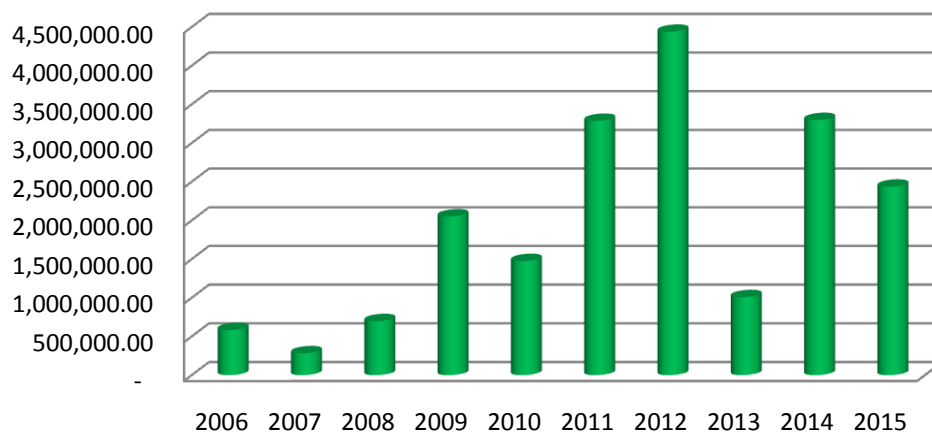
### Background:

The agreement for the transfer of Federal Gas Tax Revenues under the New Deal for Cities and Communities was originally signed in 2005. The purpose of these funds is to invest in environmentally sustainable municipal infrastructure. In 2014 the County entered into a new agreement with the Association of Municipalities of Ontario (AMO) for the Transfer of Federal Gas Tax Funds. The new agreement expands on the eligible categories and requires municipalities to clearly demonstrate that projects funded with gas tax dollars are prioritized based on an asset management framework.

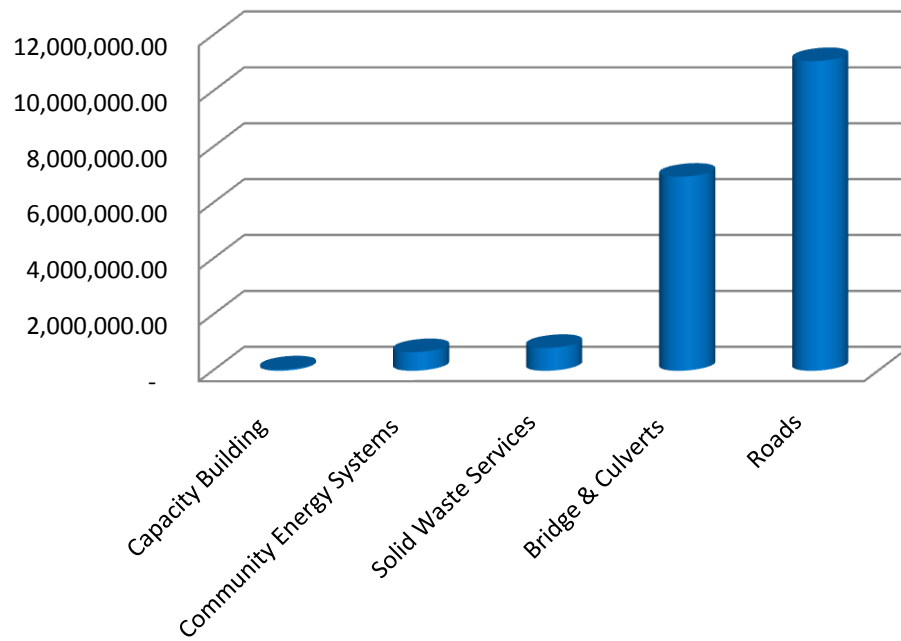
Since its inception in 2005 the County has received \$22,178,231 in Federal Gas Tax funding and invested \$19,559,192 in local infrastructure, solid waste services, capacity building and community energy systems. An additional \$14.5 million investment in roads, bridges and culverts is forecasted over the next five years.

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

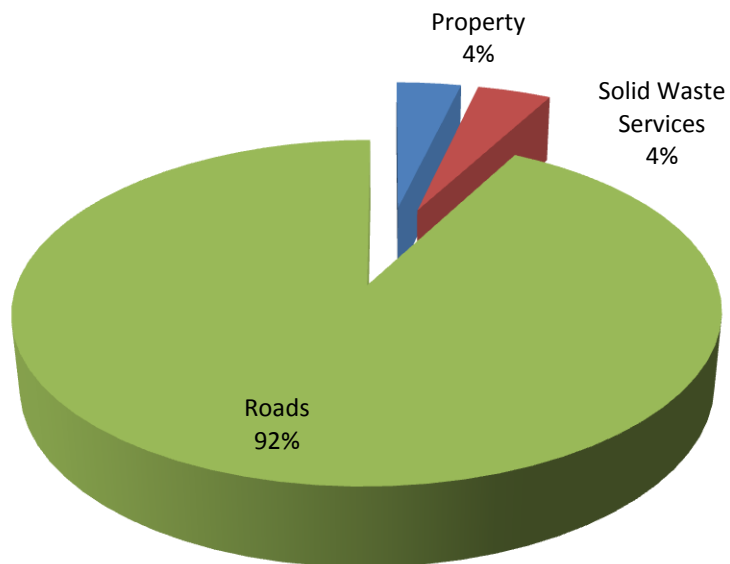
### Gas Tax Investment by Year



## Gas Tax Investment by Project Type



## Gas Tax Investment by Department



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

<b>Funds Received to December 31, 2015</b>		<b>\$ 22,178,231</b>		
Projects funded to December 31, 2015	Total Expenditure	Gas Tax	Other Funding	Total Funding
Riverstown Equipment Garage	784,486	584,500	199,986	784,486
Facilities and Components Study	67,900	50,000	17,900	67,900
Methane Gas Collection Riverstown	232,664	232,664		232,664
WR46 Carroll Pond Puslinch	1,043,736	1,043,736		1,043,736
WR5 Conc 4/5 to WR 109 3.6 km Recycle	671,411	671,411		671,411
WR 123 to WR 8, 5.0 km Recycle	751,743	375,871	375,872	751,743
Speedside N 3.6km to 200m S Old TL Recycle	658,147	658,147		658,147
Bridge # 10021 Maxwell Bridge	464,478	394,478	70,000	464,478
Bridge # 12094, McGrath Br Charles St Arthur	466,318	466,318		466,318
Watson Road Bridge	296,346	296,346		296,346
WR29 to WR 124 1.2 km S Pulverize + 90mm	317,708	317,708		317,708
WR 7, Culvert #07051, liner	233,372	233,372		233,372
WR 7, Bridge # 07059 Elora Gorge Bridge Deck	115,750	115,750		115,750
WR 7, Culvert # 07096, liner	346,751	346,751		346,751
WR 14 Gordonville Br N to Line 8 2.7km	1,045,584	628,000	417,584	1,045,584
WR 21, Culvert N of 8th Line Centre Wellington	142,263	132,263	10,000	142,263
WR19 Fergus to second line Part A	1,447,361	994,900	600,000	1,594,900
WR 29, 1.2km south of WR 124 to Hwy 7	788,607	564,699	223,908	788,607
WR 125 BWC Project	271,057	271,057		271,057
WR9 WR8 to Mid of Conc 3/4	824,433	801,974	22,459	824,433
Bridge 00044 Atkinson Bridge	1,033,027	258,027	775,000	1,033,027
WR12 Bonded Wearing Course	244,485	242,892	1,593	244,485
WR14 300m s of Hwy 89	605,792	570,374	35,418	605,792
WR10 Rothsay Urban to Hillwood	1,270,565	820,565	450,000	1,270,565
WR46 Maltby to WR34 2km	166,276	117,576	48,700	166,276
WR19 Fergus to second line Part B	1,136,380	988,840		988,840
Solar Panel Projects 2012	859,578	638,309	221,269	859,578
Solar Panel Projects 2013	30,028	25,956	4,072	30,028
Bridge 00044 Atkinson Bridge	3,103	3,103		3,103
WR19 Fergus to second line Part C	1,132,269	979,660	152,608	1,132,269
WR12, Culvert # 120070 & 120240	392,565	319,264	73,301	392,565
WR86, Culvert# 86170 & 86180, design and liner	457,908	446,751	11,157	457,908
WR 11, Culvert 11005, design and liner	338,993	332,361	6,633	338,993
WR 10 Moorefield Bridge, 010023, design and rehab	394,071	262,500	131,571	394,071
WR 10 Wyandot Bridge, 010024, design and rehab	873,637	431,250	143,700	574,950
WR 16 Penfold Bridge #16038, design and rehab	32,472	32,472	10,000	42,472
WR 5 Culvert, 9km south of 7th line design and widen	117,620	97,620	20,000	117,620
WR 12, Culvert 12086, design and rehab	20,504	20,504	2,500	23,004
WR 12, Culvert 12087, design and rehab	7,633	7,633	5,000	12,633
WR 10, WR 86 to Conc 4, 5.4km	1,256,089	1,136,089	120,000	1,256,089
WR 16, WR 15 to hwy 89	764,377	612,077	152,300	764,377
WR 39 WR 30 to WR 51 3.1km	452,141	326,641	125,500	452,141
WR46, Maltby to WR34	8,407	4,876	3,531	8,407
WR 87, Maitland O'flow Bridge b87137	552,171	447,171	105,000	552,171
WR87, Maitland River Bridge B87138	1,664,437	1,000,000	664,437	1,664,437
WR 21, Badley Bridge 021057 Sidewalk	173,779	101,779	72,000	173,779
WR 86 Conestogo Bridge 86125	163,673	154,957	72,233	227,190
Grand Totals:	25,122,093	19,559,192	5,345,231	24,904,423

**Recommendation:**

That the Federal Gas Tax Fund report for the period ending December 31, 2015 be received for information.

Respectfully submitted,

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

Ken DeHart, CPA, CGA  
County Treasurer



# COUNTY OF WELLINGTON

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## COMMITTEE REPORT

**To:** Chair and Members of the Administration, Finance and Human Resources Committee  
**From:** Ken DeHart, County Treasurer  
**Date:** Tuesday, April 19, 2016  
**Subject:** **2015 Year-End Accounting Report**

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### Background:

The County of Wellington's 2015 year-end position is set out in the attached Schedule 'A.' The final year end position for the County is a surplus of \$1,219,300; which works out to be 1.4% of the 2015 tax levy or 0.7% of budgeted operating expenditures.

A description of the more significant 2015 operating variances is set out below.

- **Roads:** the roads operating expenditure have exceeded the budgeted amount by \$1.8 million in 2015. There are a number of factors that have led to the over expenditure and they are outlined below.
  - **Winter Weather**
    - During Jan-Mar 2015 the County fleet ran the equivalent of two years of winter usage over the period. This led to additional fleet maintenance costs for servicing the vehicles, including parts, brakes and repairs (\$319,000).
    - Staffing was brought in early in the fall of 2015 in order to get a head start on winter based on past years' experience. While the County experienced a mild winter, staff were reallocated in the field doing maintenance work including tree cutting, ditching, shoulder work and patching. This resulted in costs being allocated to other roads service areas. This lowered overall costs for winter control in 2015 below the budgeted amount resulting in a savings of (\$527,000), which was transferred to the Winter Control Reserve as per County policy.
    - In addition other staffing that was budgeted to be allocated through roads capital was reallocated to other areas as a result of the nature of the capital work being done not requiring County staff.
    - The milder winter weather conditions in 2015 resulted in savings in winter control costs, all of which was transferred to the Winter Control Reserve. However the savings weren't fully realized as County staff, equipment and materials were reallocated to other roads activities.

- **Additional unanticipated roads expenditures**
  - (\$150,000) can be attributed to emergency work done at the Aberfoyle shop as well as an agreement to assist the Town of Erin with a joint intersection with CR 22.
  - Shoulder and roadside maintenance in anticipation of the 2016 plowing match was unbudgeted for and accounts for an additional (\$30,000)
  - Drainage relates to work required on municipal drains crossing County roads. This work is unplanned for as it is difficult to know when it will be required. In addition, major catch basin and manhole repairs within our urban centres were required due to failures in 2015. This accounts for an overage of (\$200,000).
  - Roads garages implemented a new snow plow GPS tracking system ahead of schedule (\$60,000), additional maintenance requirements on the County's works garages (\$60,000) and additional operating supplies (\$40,000)
  - Roads minor capital includes overages in hot mix patches due to additional areas needing work as a result of the harsh winter (\$130,000) and additional engineering work for unexpected bridge repairs (\$100,000). There were several locations where guide rail had become deficient and required to be brought up to current industry standards to avoid potential liability issues (\$75,000).
- **Child Care:** provincial funds were made available to offset the administration of the Wage Enhancement grant, reducing overall administration costs. User fees at the Mount Forest and Palmerston child care centres were also higher than expected and savings were realized in the fee subsidy area.
- **Ontario Works:** demand for discretionary benefits (both municipally funded and provincially cost-shared) decreased in 2015 despite the increase in caseload. The majority of clients utilized income support programmes, which is subject to the provincial cost-share agreement. Staff vacancies and turnover has also resulted in savings.
- **Police:** savings of \$120,000 as a result of a 2015 billing adjustment from the OPP.
- **Solid Waste:** higher than anticipated tipping fees revenue and curbside user fees totaling \$240,000. Staffing changes and vacancies resulted in savings throughout the year (\$190,000). Additional savings in blue box and garbage collection (\$175,000) as well as lower than expected monitoring, consulting and other various operating costs (\$200,000) make up the majority of the remaining variance.
- **Planning:** higher than projected subdivision and condominium application fees as well as savings from lower than anticipated legal fees , software licenses, telecommunications and consulting fees.
- **Land Ambulance:** savings as a result of provincial funding for ambulance exceeding the budgeted amount. The County's portion of this funding resulted in a positive variance of \$160,000. Additional contingencies in place from past years experiences with staffing costs resulted in savings as these costs stabilized in 2015.



- **Wellington Terrace:** the County's Case Mix Index (CMI) increased from 97.11 to 101.42 as of April 1, 2015. The resulting impact to the County was an additional \$193,000 in funding for 2015.
- **Provincial offences administration** revenues are well under budget for 2015 as a result of lower than anticipated fines. The negative impact on the budget totaled \$246,000 in 2015.
- **General Government:** savings of over \$400,000 in administrative departments due to staff vacancies and gapping, legal fees, hardware, network equipment and software licensing fees.
- **General Revenues, Expenditures and Taxes:** A number of general expenditures including legal fees and debt issuance expense came in lower than budgeted; this was offset by additional tax write-off requirements for assessment at risk and gravel pit appeals (\$765,000). Total tax write-offs for 2015 exceeded the \$850,000 budget by \$520,000. A positive variance of approximately \$730,000 has also been realized based on greater than anticipated supplementary and omitted assessment revenue and payments-in-lieu of taxation.

#### **Summary and Discussion:**

Overall the County is looking at an annual surplus of just over \$1.2 million in 2015. Savings were generated amongst a number of County departments and services including: Solid Waste, Ambulance, General Government, Wellington Terrace revenues and supplementary and omitted taxes. This was partially offset by a large negative variance in Roads and lower than anticipated Provincial Offences Act revenues.

The surplus is recommended to be transferred the County Property Reserve to be used to fund capital projects in the five-year plan including the new Hillsburgh Library.

#### **Recommendation:**

That the 2015 operating statement as set out on Schedule 'A' to this report be approved, subject to completion of the year-end audit; and

That the 2015 operating budget surplus be transferred to the County Property Reserve.

Respectfully submitted,



Ken DeHart, CPA, CGA  
County Treasurer

**COUNTY OF WELLINGTON**  
**2015 OPERATING BUDGET VARIANCE ANALYSIS AS OF DECEMBER 31, 2015**

	2015 Budget	May 31/15 net actual	Sept 30/15 net actual	Dec 31/15 net actual	Dec 31/15 actual as a % of budget	Actual variance to Dec. 31/15	
						\$	%
<b><u>Programmes and Services</u></b>							
Ontario Works	1,729.8	595.1	1,150.3	1,592.4	92%	137.4	8%
Social Housing	4,259.3	2,732.4	3,580.5	4,164.4	98%	94.9	2%
Affordable Housing	500.0	274.1	426.3	492.4	98%	7.6	2%
Roads and Bridges	20,680.6	15,665.4	19,571.6	22,530.4	109%	(1,849.8)	-9%
Police Services	17,023.6	6,918.7	12,627.3	16,902.7	99%	120.9	1%
Wellington Terrace	7,588.1	2,800.3	5,493.3	7,297.5	96%	290.6	4%
Child Care Services	981.6	427.4	699.7	781.2	80%	200.4	20%
Solid Waste Services	4,439.8	2,176.4	3,254.2	3,591.0	81%	848.8	19%
County Library System	7,960.4	4,745.9	6,977.3	7,997.1	100%	(36.7)	0%
Land Ambulance	3,963.1	1,576.5	2,666.4	3,537.3	89%	425.8	11%
Planning and Development	2,335.5	849.1	1,431.5	2,192.4	94%	143.1	6%
Public Health	2,497.4	1,065.9	1,881.2	2,497.2	100%	0.2	0%
County Museum and Archives	1,940.2	889.9	1,441.3	1,878.9	97%	61.3	3%
Emergency Management	605.7	260.8	462.8	621.0	103%	(15.3)	-3%
Green Legacy	666.0	275.9	494.3	634.7	95%	31.3	5%
Grants	1,252.9	1,247.5	1,252.6	1,252.6	100%	0.3	0%
Economic Development	1,040.5	574.7	879.6	1,048.0	101%	(7.5)	-1%
Provincial Offences	(124.1)	(6.0)	97.8	122.1	-98%	(246.2)	-198%
Subtotal	79,340.4	43,070.1	64,387.8	79,133.3	100%	207.1	0%
<b><u>General Government</u></b>							
Treasury	1,249.1	460.0	867.9	1,227.3	98%	21.8	2%
County Property	1,125.1	890.1	898.2	1,131.7	101%	(6.6)	-1%
Human Resources	792.7	231.5	468.6	743.7	94%	49.0	6%
County Council	980.1	379.0	692.6	963.2	98%	16.9	2%
Office of the CAO and Clerk	2,894.6	1,349.0	2,038.0	2,572.7	89%	321.9	11%
Subtotal	7,041.6	3,309.6	4,965.2	6,638.7	94%	402.9	6%
<b><u>Non-Programme Expenditures and Revenues</u></b>							
General Expenses/Revenues	(327.5)	(606.6)	(2,049.0)	(206.3)	63%	(121.3)	-37%
Tax Levy Requirement	(84,523.5)	(42,267.1)	(63,395.3)	(84,523.5)	100%	0.0	0%
PILs and Supplementary Taxes	(1,531.0)	(446.8)	(606.9)	(2,261.4)	148%	730.4	48%
Subtotal	(86,382.0)	(43,320.5)	(66,051.1)	(86,991.2)	101%	609.2	1%
Net Total	0.0	3,059.2	3,301.8	(1,219.3)		1,219.3	



# COUNTY OF WELLINGTON

## COMMITTEE REPORT

**To:** Chair and Members of the Administration, Finance and Human Resources Committee  
**From:** Ken DeHart, County Treasurer  
**Date:** Tuesday, April 19, 2016  
**Subject:** 2016 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 2016 residential education tax rate has been reduced to 0.00188 from 0.00195 in 2015.

### 2016 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	2013	2014	2015	2016
Residential/ Multi residential	.00212000	.00203000	.00195000	.00188000
Commercial	.01075161	.01050375	.01026644	.01026644
New Commercial	.01075161	.01050375	.01026644	.01026644
Industrial	.01590000	.01560000	.01530000	.01500000
New Industrial	.01260000	.01220000	.01190000	.01180000
Pipelines	.01590000	.01560000	.01530000	.01500000
Farmland/Managed Forests	.00053000	.00050750	.00048750	.00047000

## Property Tax Impact

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

### COUNTY OF WELLINGTON 2016 EDUCATION TAX SHIFTS

	Multi						
	Residential	Residential	Commerical	Industrial	Farmland	Farmhouse	Total Farm
<b>Assessments</b>							
2015 typical assessment	\$372,956	\$1,222,701	\$474,850	\$726,488	\$531,457	\$159,800	\$691,257
2016 typical assessment	\$387,117	\$1,337,273	\$488,577	\$768,751	\$579,500	\$163,100	\$742,600
% change	3.8%	9.4%	2.9%	5.8%	9.0%	2.1%	7.4%
<b>Education tax rates</b>							
2015 education tax rate	0.00195000	0.00195000	0.01026644	0.01530000	0.00048750	0.00195000	n/a
2016 education tax rate	0.00188000	0.00188000	0.01026644	0.01500000	0.00047000	0.00188000	n/a
% change in tax rate	-3.6%	-3.6%	0.0%	-2.0%	-3.6%	-3.6%	n/a
<b>Education taxes</b>							
2015 education taxes	\$727	\$2,384	\$4,875	\$11,115	\$259	\$312	\$571
2016 education taxes	\$728	\$2,514	\$5,016	\$11,531	\$272	\$307	\$579
\$ change 2016 phase in CVA	1	130	141	416	13	-5	8
% change	0.1%	5.4%	2.9%	3.7%	5.1%	-1.6%	1.5%

### 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 2016 the target maximum BET rate was reset to 1.18% from 1.19% in 2015 for new construction properties. Existing industrial and pipeline BET rates have been reset in 2016 to the new ceiling rate of 1.50% from 1.53% 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.

### Recommendation:

That the 2016 Education Tax Rates report be received for information.

Respectfully submitted,



Ken DeHart, CPA, CGA  
County Treasurer



# COUNTY OF WELLINGTON

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## COMMITTEE REPORT

**To:** Chair and Members of the Administration, Finance and Human Resources Committee  
**From:** Ken DeHart, County Treasurer  
**Date:** Tuesday, April 19, 2016  
**Subject:** 2016 County-Wide Property Tax Policies

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### Background:

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

Annual tax policy decisions establish the level of taxation for the various classes of properties, and this report provides an overview of the options available to County Council for the 2016 taxation year, including recommendations for:

- adopting revenue neutral transition ratios
- establishing 2016 tax ratios, discounts and tax rates
- continuing the low income seniors and disabled tax relief programme under existing parameters
- continuing the current charitable tax rebate programme
- continuing to provide tax exemption for Legion properties
- adopting the enhanced capping flexibility options for 2016 (pending regulation)

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

Three separate by-laws will be prepared for the April 28, 2016 Council meeting covering tax ratios and discounts, and tax rates.

### Recommendation:

That the 2016 County-wide Tax Policies as set out in Schedule 'A' be approved.

Respectfully submitted,

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

Ken DeHart, CPA, CGA  
County Treasurer

## SCHEDULE "A"

### 2016 COUNTY-WIDE PROPERTY TAX POLICIES

POLICY	STAFF RECOMMENDATION
Transition Ratios, Tax Ratios, Class Discounts and Tax Rates	<p><b>THAT</b> the 2016 County-wide transition ratios be adopted as set out in Table 3; and</p> <p><b>THAT</b> the 2016 County-wide tax ratios, class discounts and tax rates be approved as set out in Table 1; and</p> <p><b>THAT</b> staff be directed to prepare the necessary revenue neutral transition ratio, tax ratio and tax rating by-laws.</p>
Mandatory Capping	<p><b>WHEREAS</b>, the Province of Ontario has announced revised capping parameters for 2016 intended to eventually phase out capping expeditiously over time and move properties to full CVA tax,</p> <p><b>AND WHEREAS</b>, the Ontario legislative changes to implement the revised capping parameters have not been approved at this time</p> <p><b>AND WHEREAS</b>, the County's tax capping by-law normally approved in April of the capping year cannot incorporate the new parameters until they are prescribed by Ontario</p> <p><b>NOW THEREFORE</b>, be it resolved that the tax capping by-law of The Corporation of the County of Wellington including the Provincially announced parameters be deferred pending the prescription of the Provincially announced capping parameters with the intent:</p> <p><b>THAT</b> the following parameters be established for the purposes of calculating the 2016 capping clawback rates in accordance with section 329.1 of the <i>Municipal Act</i>:</p> <ol style="list-style-type: none"> <li>1. Cap limit of 10% of 2015 annualized taxes</li> <li>2. Minimum tax increase of 10% of 2015 CVA taxes</li> <li>3. Move capped properties to CVA tax responsibility if the capped taxes are within a maximum of \$500 of CVA taxes, without creating a class shortfall</li> <li>4. Move properties that are subject to the clawback to CVA tax responsibility if the taxes, including the clawback amount, are within a maximum of \$500 of CVA taxes, without creating a class shortfall</li> <li>5. Set a tax level of 100% CVA tax responsibility for new construction and new to class business properties (multi residential, commercial and industrial)</li> <li>6. Remove properties that reached full CVA tax in 2015 from the capping regime and remain at full CVA tax level; and</li> </ol> <p><b>THAT</b> staff be directed to prepare the necessary capping parameters by-law.</p>
Tax relief for low income seniors and persons with disabilities	<p><b>THAT</b> the current tax relief programme for low income seniors and low income persons with disabilities be continued for the 2016 taxation year.</p>
Tax relief for charities and other similar organizations	<p><b>THAT</b> the current tax relief programme for charities and other similar organizations be continued for the 2016 taxation year.</p>
Tax relief for Legions	<p><b>THAT</b> all eligible Legion properties continue to be exempted from the payment of taxes for upper tier purposes for the taxation year 2016; and</p> <p><b>THAT</b> staff be directed to prepare the necessary by-law.</p>

## TAX RATIOS, CLASS DISCOUNTS and TAX RATES

### STAFF RECOMMENDATION:

**THAT** the 2016 County-wide transition ratios be adopted as set out in Table 3; and  
**THAT** the 2016 County-wide tax ratios, class discounts and tax rates be approved as set out in Table 1; and  
**THAT** staff be directed to prepare the necessary revenue neutral transition ratio, tax ratio and tax rating by-laws.

Legislative reference: *Municipal Act 2001 Section 308*

### OVERVIEW

- Tax rates are measured as a percentage of the assessed value of a property
- Tax ratios show how a property class' tax rate compares with the residential rate - if a property class has a ratio of 2, then it is taxed at twice the rate of the residential class
- Transition ratios were calculated initially in 1998 by the Province and reflected the level of taxation by class **at that time**
- Tax ratios must be approved annually by County Council, unless delegated to the member municipalities. Table 4 shows tax ratios established by neighbouring municipalities
- Changing ratios shifts the burden of property taxes between property classes (see Table 3)
- The Province established "ranges of fairness" which help protect property classes that are taxed at higher rates - If the ratio for a property class is outside the "range of fairness", a municipality can either maintain the ratio or move towards the range of fairness, but may not move further from the fairness range. (see Table 2)
- Municipalities may pass along up to 50% of a levy increase to classes which have ratios in excess of the provincial threshold
- To avoid tax shifts that may occur as a result of reassessment, municipalities have the option of setting new transition ratios based on a prescribed formula. Once reset, the new ratios may then be established for all of the tax classes or may be selectively adopted. The benefit of adopting new transition ratios is that it allows the flexibility of imposing a higher ratio on any of the capped classes for the current and subsequent taxation years. However, if any of the transition ratios are lower than the existing ratio, the lower one becomes the ceiling and cannot be increased in the current or possibly future taxation years. Table 3 details the upper-tier tax shifts produced by adopting all new transition ratios and tax shifts under the recommended tax ratios for 2016
- Provisions for the taxing of farmland awaiting development are as follows:
  - on registration of the plan of subdivision, property assessment changes from being based on farm use to zoned use, and a tax rate of between 25% and 75% of the residential rate will apply [the rate can be adjusted up or down by up to 10 percentage points per year]
  - when a building permit is issued, the tax rate may change from 25% to 100% of the rate that would apply to the property's zoned use

### POLICY CONSIDERATIONS

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

## MANDATORY CAPPING

### STAFF RECOMMENDATION:

**WHEREAS**, the Province of Ontario has announced revised capping parameters for 2016 intended to eventually phase out capping expeditiously over time and move properties to full CVA tax,  
**AND WHEREAS**, the Ontario legislative changes to implement the revised capping parameters have not been approved at this time

**AND WHEREAS**, the County's tax capping by-law normally approved in April of the capping year cannot incorporate the new parameters until they are prescribed by Ontario

**NOW THEREFORE**, be it resolved that the tax capping by-law of The Corporation of the County of Wellington including the Provincially announced parameters be deferred pending the prescription of the Provincially announced capping parameters with the intent:

**THAT** the following parameters be established for the purposes of calculating the 2016 capping clawback rates in accordance with section 329.1 of the *Municipal Act*:

1. Cap limit of 10% of 2015 annualized taxes
2. Minimum tax increase of 10% of 2015 CVA taxes
3. Move capped properties to CVA tax responsibility if the capped taxes are within a maximum of \$500 of CVA taxes, without creating a class shortfall
4. Move properties that are subject to the clawback to CVA tax responsibility if the taxes, including the clawback amount, are within a maximum of \$500 of CVA taxes, without creating a class shortfall
5. Set a tax level of 100% of CVA tax responsibility for new construction and new to class business properties (multi residential, commercial and industrial)
6. Remove properties that reached full CVA tax in 2015 from the capping regime and remain at full CVA tax level for 2016; and

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

Legislative reference: *Municipal Act 2001 Part IX*

### OVERVIEW

- Council must limit the assessment related tax increases on multi residential, commercial and industrial properties
- Council must decide how to finance the cap, which can be done by capping decreases as well, by using general revenues or reserves, or a combination of the two. A recommendation on this matter will be forthcoming in June 2016
- Shortfalls cannot be shared with school boards
- The Province provided increased flexibility for municipalities commencing in 2016, with the following options available:
  - maintaining the 5% mandatory cap
  - increasing the cap between 5% and 10%, or selecting 10% of CVA tax (whichever is higher)
  - if an increasing property is within \$500 of CVA taxation, then it may be billed the full amount
  - if a decreasing property is within \$500 of CVA taxation, then it will receive the full reduction without clawback
  - effective January 1, 2008 new construction in Wellington County is taxed at 100% of CVA taxation



## OVERVIEW

- Ontario Regulation 160/09 under the *Municipal Act* grants municipalities the option to remove those properties from the capping regime that had reached full CVA taxation in 2015 and to remain at full CVA tax level for 2016. If significant reassessment increases occur on a property this option will eliminate the capping protection amount which would otherwise be subsidized by all properties within that class experiencing a reassessment decreases (clawed back)

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

### **STAFF RECOMMENDATION:**

**THAT** the current tax relief programme for low income seniors and low income persons with disabilities be continued for the 2016 taxation year.

Legislative reference: *Municipal Act 2001 Section 319*

### **OVERVIEW**

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

### **Promotion efforts:**

- Additional efforts have been undertaken to increase taxpayer awareness of the programme
- Local municipalities mention the rebate programme and filing deadline on their tax bill inserts
- The County has posted notification of the Senior & Disabled Property Tax Relief Programme on the County Page of the Wellington Advertiser
- Programme details are available on municipal and County websites
- The number of applications has more than doubled since the start of the programme, however, with phased-in CVA assessment, significant annual tax increases and applications have been declining.
- In 2015, 66 applications were received including 5 for disability

The following table details the 2015 sharing of senior/disabled property tax rebates:

## COUNTY OF WELLINGTON

### SUMMARY OF TAX RELIEF TO LOW INCOME SENIORS AND LOW INCOME PERSONS WITH DISABILITIES FOR THE 2015 TAXATION YEAR

	Number							Average
	Approved	Seniors	Disabled	Local	County	School	Total	Refund
Puslinch	6	6	0	\$ 174.40	\$ 668.03	\$ 200.72	\$ 1,043.15	\$ 173.86
Guelph-Eramosa	9	9	0	\$ 434.54	\$ 1,020.05	\$ 306.50	\$ 1,761.09	\$ 195.68
Erin	12	9	3	\$ 375.45	\$ 814.61	\$ 244.76	\$ 1,434.82	\$ 119.57
Centre Wellington	18	17	1	\$ 455.28	\$ 927.59	\$ 278.71	\$ 1,661.58	\$ 92.31
Mapleton	2	2	0	\$ 186.08	\$ 291.08	\$ 87.46	\$ 564.62	\$ 282.31
Minto	10	9	1	\$ 474.65	\$ 521.77	\$ 156.77	\$ 1,153.19	\$ 115.32
Wellington North	9	9	0	\$ 207.29	\$ 243.38	\$ 73.13	\$ 523.80	\$ 58.20
COUNTY	66	61	5	\$ 2,307.69	\$ 4,486.51	\$ 1,348.05	\$ 8,142.25	\$ 148.18

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

### GENERAL PARAMETERS

1. Taxes for 2016 will be in comparison to the 2015 annualized taxes
2. Tax relief is in the form of a cancellation of taxes
3. Tax relief will be equal to any increase in taxes payable year over year up to a maximum rebate limit of \$500 per annum

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

#### A) LOW-INCOME SENIORS

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

#### B) LOW-INCOME DISABLED PERSONS

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

## **OTHER PROVISIONS**

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

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

### **GUARANTEED INCOME SUPPLEMENT**

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

To qualify for the GIS, an individual must:

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

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

## **ONTARIO DISABILITY SUPPORT PROGRAMME**

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

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

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

## TAX REBATES FOR CHARITIES AND OTHER SIMILAR ORGANIZATIONS

### STAFF RECOMMENDATION:

**THAT** the current tax relief programme for charities and other similar organizations be continued for the 2016 taxation year.

Legislative reference: *Municipal Act 2001 Section 361*

### OVERVIEW

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

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

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

- Rebates set at 40% of taxes paid
- Expanded eligibility policy to include non-profit organizations, agricultural organizations, as well as boards of trade, chambers of commerce and registered amateur athletic organizations (as defined in the Income Tax Act)
- In order to increase public awareness of the Charitable Rebate Programme, the County placed notices in the Wellington Advertiser with posted details on municipal and County websites
- Local tax bill inserts inform property owners of the Charitable Rebate Programme
- Number of applications has more than doubled since 2007
- The following table details the 2015 sharing of charitable rebates and the types of organizations benefiting from the programme in each municipality

**Summary of Charitable Tax Rebates in 2015**

	County	Local	School	Total	
Guelph/Eramosa	\$ 1,314	\$ 563	\$ 1,424	\$ 3,301	Ontario 4-H Council
Guelph/Eramosa	\$ 3,941	\$ 1,688	\$ 4,270	\$ 9,900	EW Family Health Team
Guelph/Eramosa	\$ 63	\$ 27	\$ 68	\$ 158	Songbirds Only Avian Rehabilitation
Erin	\$ 4,335	\$ 1,920	\$ 4,697	\$ 10,951	EW Family Health Team
Erin	\$ 1,099	\$ 487	\$ 1,191	\$ 2,777	EWAG
Erin	\$ 765	\$ 366	\$ 829	\$ 1,959	Hillsburgh Medical Centre
Erin	\$ 913	\$ 404	\$ 990	\$ 2,308	Humane Society
Ctr Wellington	\$ 3,267	\$ 1,617	\$ 3,540	\$ 8,424	Groves Hospital Volunteer Ass'n
Ctr Wellington	\$ 4,190	\$ 2,074	\$ 4,540	\$ 10,804	BFM (Bibles for Missions)
Ctr Wellington	\$ 965	\$ 477	\$ 1,045	\$ 2,487	C W Food Bank
Ctr Wellington	\$ 982	\$ 486	\$ 1,064	\$ 2,531	C W Food Bank
Ctr Wellington	\$ 1,530	\$ 757	\$ 1,658	\$ 3,946	Chamber of Commerce
Ctr Wellington	\$ 88	\$ 43	\$ 95	\$ 225	Fergus Elora St John Ambulance
Ctr Wellington	\$ 1,311	\$ 645	\$ 1,421	\$ 3,378	Ontario Potato Board
Mapleton	\$ 1,002	\$ 683	\$ 1,086	\$ 2,771	Christian Aid Ministries
Minto	\$ 172	\$ 157	\$ 187	\$ 516	Canadian Diabetes
Well North	\$ 140	\$ 121	\$ 152	\$ 414	New Growth Family Centre
Well North	\$ 663	\$ 573	\$ 719	\$ 1,955	Chamber of Commerce
Well North	\$ 726	\$ 627	\$ 786	\$ 2,139	Trellis Mental Health
Well North	\$ 550	\$ 475	\$ 595	\$ 1,620	Habitat for Humanity
Well North	\$ 720	\$ 622	\$ 780	\$ 2,122	New Growth Family Centre/School
	\$ 28,737	\$ 14,812	\$ 31,137	\$ 74,686	

<b>Average (Mean) Rebate</b>	<b>\$ 3,556</b>
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<b>Median Rebate</b>	<b>\$ 2,487</b>
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## TAX REBATES FOR LEGION PROPERTIES

### STAFF RECOMMENDATION:

**THAT** all eligible Legion properties continue to be exempted from the payment of taxes for upper tier purposes for the taxation year 2016;  
And

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

Legislative reference: *Assessment Act Section 6.1*

### OVERVIEW

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

#### 2015 Local and County taxes for Legion properties

Municipality	2015 Local tax	2015 County tax
Erin Town	\$ 1,571	\$ 3,688
Centre Well - Fergus	\$ 1,767	\$ 3,873
Centre Well - Elora	\$ 2,141	\$ 4,694
Mapleton - Drayton	\$ 701	\$ 1,097
Minto - Harriston	\$ 2,564	\$ 3,008
Minto - Palmerston	\$ 1,870	\$ 2,194
Well North - Mt Forest	\$ 1,945	\$ 2,383
Well North - Arthur	\$ 1,693	\$ 2,075
	<u>\$ 14,252</u>	<u>\$ 23,012</u>

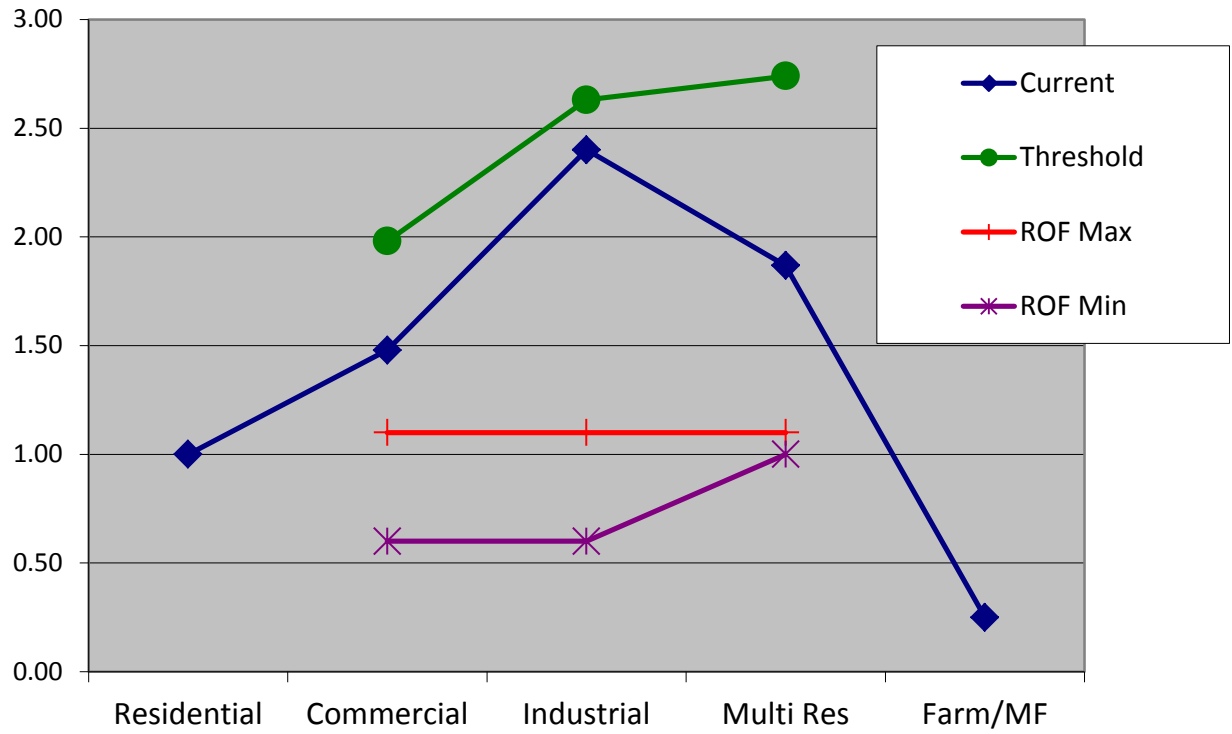
- By-law #5426-15 has been prepared for County Council in April to provide such an exemption for the duration of the term of Council



**TABLE ONE**  
**2016 COUNTY OF WELLINGTON TAX RATIOS, DISCOUNTS AND RATES**

Property Class/Subclass	Provincial Range of Fairness	Provincial Threshold ratio	Revenue Neutral ratio	2016 County Tax ratio	2016 Discounts	2016 County Tax Rates
<b>Class</b>						
residential/farm (RT)	1.0 to 1.0			1.000000		0.00642780
multi-residential (MT)	1.0 to 1.1	2.7400	1.8683	1.868000		0.01200714
farmland (FT)	0.01 to 0.25			0.250000		0.00160695
commercial (CT)	0.6 to 1.1	1.9800	1.4791	1.479000		0.00950672
industrial (IT)	0.6 to 1.1	2.6300	2.4448	2.400000		0.01542673
large industrial (LT)	0.6 to 1.1	2.6300	2.4448	2.400000		0.01542673
pipeline (PT)	0.6 to 0.7		2.2443	2.240000		0.01439828
shopping centre (ST)	0.6 to 1.1	1.9800	1.4791	1.479000		0.00950672
managed forests (TT)	0.25 to 0.25			0.250000		0.00160695
parking lot (GT)	0.6 to 1.1	1.9800	1.4791	1.479000		0.00950672
new construction industrial (JT)	0.6 to 1.1	2.6300	2.4448	2.400000		0.01542673
new construction large industrial (KT)	0.6 to 1.1	2.6300	2.4448	2.400000		0.01542673
new construction commercial (XT)	0.6 to 1.1	1.9800	1.4791	1.479000		0.00950672
new construction office building (YT)	0.6 to 1.1	1.9800	1.4791	1.479000		0.00950672
new construction shopping centre (ZT)	0.6 to 1.1	1.9800	1.4791	1.479000		0.00950672
<b>Subclass</b>						
res/farm farmland class I (R1)	1.0 to 1.0			1.000000	25%	0.00482085
residential taxable shared (RH)	1.0 to 1.0			1.000000	0%	0.00642780
commercial excess land (CU)	0.6 to 1.1	1.9800	1.4791	1.479000	30%	0.00665471
commercial vacant land (CX)	0.6 to 1.1	1.9800	1.4791	1.479000	30%	0.00665471
commercial farmland class I (C1)	0.6 to 1.1	1.9800	1.0000	1.000000	25%	0.00482085
commercial taxable shared (CH)	0.6 to 1.1	1.9800	1.4791	1.479000	0%	0.00950672
comm vacant land taxable shared (CJ)	0.6 to 1.1	1.9800	1.4791	1.479000	30%	0.00665471
industrial taxable shared (IH)	0.6 to 1.1	2.6300	2.4448	2.400000	0%	0.01542673
industrial excess land shared (IJ)	0.6 to 1.1	2.6300	2.4448	2.400000	35%	0.01002737
industrial excess land (IU)	0.6 to 1.1	2.6300	2.4448	2.400000	35%	0.01002737
large ind excess land (LU)	0.6 to 1.1	2.6300	2.4448	2.400000	35%	0.01002737
new constr industrial excess land (JU)	0.6 to 1.1	2.6300	2.4448	2.400000	35%	0.01002737
new constr large indust excess land (KU)	0.6 to 1.1	2.6300	2.4448	2.400000	35%	0.01002737
industrial vacant land (IX)	0.6 to 1.1	2.6300	2.4448	2.400000	35%	0.01002737
industrial farmland class I (I1)	0.6 to 1.1	2.6300	1.0000	1.000000	25%	0.00482085
industrial farmland class II (I4)	0.6 to 1.1	2.6300	2.4448	2.400000	0%	0.01542673
shopping centre excess land (SU)	0.6 to 1.1	1.9800	1.4791	1.479000	30%	0.00665471
new constr comm excess land (XU)	0.6 to 1.1	1.9800	1.4791	1.479000	30%	0.00665471
new constr office bldg excess land (YU)	0.6 to 1.1	1.9800	1.4791	1.479000	30%	0.00665471
new constr shopping ctr excess land (ZU)	0.6 to 1.1	1.9800	1.4791	1.479000	30%	0.00665471

**TABLE TWO**  
**COUNTY OF WELLINGTON**  
**TAX RATIOS, THRESHOLDS, AND RANGES OF FAIRNESS**



**TABLE THREE - COUNTY OF WELLINGTON**

**ESTIMATED REDISTRIBUTION OF UPPER TIER TAXES UNDER REVENUE NEUTRAL TRANSITION RATIOS  
and PROPOSED 2016 TAX RATIOS USING 2015 TAX LEVY**

		Upper-Tier Tax Redistribution					
Property class	Revised 2015 Upper tier taxes	Current Tax Ratios	Reassessment Tax Impact	Revenue Neutral Transition Ratios	Revenue Neutral Ratio Tax Impact	Proposed Tax Ratios: Increased Comm Decreased Multi-Res	Reassessment & Proposed Ratio Tax Impact
Residential	\$67,896,977	1.000000	(\$121,469)	1.000000	(\$256,166)	1.000000	(\$181,237)
Multi Residential	\$1,336,335	1.890000	\$18,203	1.868315	\$0	1.868000	\$1,256
Commercial	\$6,566,879	1.460000	(\$71,969)	1.479119	\$0	1.479000	\$6,754
Industrial	\$5,096,937	2.400000	(\$83,353)	2.444767	\$0	2.400000	(\$87,750)
Farmland	\$4,396,438	0.250000	\$263,406	0.250000	\$254,145	0.250000	\$259,298
Pipeline	\$524,118	2.210000	(\$6,977)	2.244278	\$0	2.240000	(\$419)
Managed Forest	\$67,189	0.250000	\$2,159	0.250000	\$2,021	0.250000	\$2,098
** total **	\$85,884,873		\$0		\$0		\$0

\*\* total levy is based on revenue neutral 2015 levy at year end and excludes P-I-L-T \*\*

**ESTIMATED REDISTRIBUTION OF UPPER TIER TAXES - 2016 LEVY AND PHASED IN CVA**

		Upper-Tier Tax Redistribution					
Property class	2016 Upper tier taxes	Current Tax Ratios	Reassmt & Budget Tax Impact	Revenue Neutral Transition Ratios	Revenue Neutral Ratio Tax Impact	Proposed Tax Ratios: Increased Comm Decreased Multi-Res	Proposed Ratio Impact
Residential	\$69,330,435	1.000000	\$1,433,459	1.000000	\$1,295,666	1.000000	\$1,372,343
Multi Residential	\$1,385,615	1.890000	\$49,280	1.868315	\$30,660	1.868000	\$31,944
Commercial	\$6,643,922	1.460000	\$77,042	1.479119	\$150,666	1.479000	\$157,571
Industrial	\$5,128,632	2.400000	\$31,695	2.444767	\$116,962	2.400000	\$27,174
Farmland	\$4,766,754	0.250000	\$370,315	0.250000	\$360,841	0.250000	\$366,113
Pipeline	\$529,005	2.210000	\$4,888	2.244278	\$12,025	2.240000	\$11,596
Managed Forest	\$70,939	0.250000	\$3,750	0.250000	\$3,609	0.250000	\$3,688
** total **	\$87,855,302		\$1,970,429		\$1,970,429		\$1,970,429

**TABLE FOUR**

**2015 TAX RATIO COMPARISON  
Wellington County and Neighbouring Municipalities**

<b>Municipality</b>	<b>Multi-Res</b>	<b>Commercial</b>	<b>Industrial</b>	<b>Farmland</b>
Dufferin County (Grand Valley/East Luther/Orangeville)	2.6802	1.2200	2.1984	0.2500
Grey County (Normandy Township/Southgate)	1.4412	1.3069	1.8582	0.2500
Town of Caledon (Peel)	1.6843	1.3124	1.5805	0.1802
Halton Region (Milton/Halton Hills)	2.2619	1.4565	2.3599	0.2000
City of Guelph	2.0399	1.8400	2.3111	0.2500
Flamborough (Hamilton)	2.7400	1.9800	3.1223	0.1857
Waterloo Region (Cambridge/Woolwich/Wellesley)	1.9500	1.9500	1.9500	0.2500
Perth East & North Perth Twps (Perth)	2.1505	1.2469	1.9692	0.2500
Howick Township (Huron)	1.1000	1.1000	1.1000	0.2500
<b>Neighbouring Average</b>	<b>2.0053</b>	<b>1.4903</b>	<b>2.0500</b>	<b>0.2295</b>
<b>County of Wellington 2015 Ratio</b>	<b>1.8900</b>	<b>1.4600</b>	<b>2.4000</b>	<b>0.2500</b>
<b>Average incl Wellington Co</b>	<b>1.9938</b>	<b>1.4873</b>	<b>2.0850</b>	<b>0.2316</b>
<b>2016 Wellington County Proposed Ratios</b>	<b>1.8680</b>	<b>1.4790</b>	<b>2.4000</b>	<b>0.2500</b>

**2015 TAX RATIO COMPARISON  
Wellington County and Southwest Regions/Counties**

<b>Municipality</b>	<b>Multi-Res</b>	<b>Commercial</b>	<b>Industrial</b>	<b>Farmland</b>
Bruce County	1.0000	1.2331	1.7477	0.2500
Brant County	1.7000	1.9150	2.5710	0.2500
Dufferin County	2.6802	1.2200	2.1984	0.2500
Grey County	1.4412	1.3069	1.8582	0.2500
City of Guelph	2.0399	1.8400	2.3111	0.2500
Halton	2.2619	1.4565	2.3599	0.2000
Hamilton (Flamborough)	2.7400	1.9800	3.1223	0.1807
Huron County	1.1000	1.1000	1.1000	0.2500
Oxford County	2.7400	1.9018	2.6300	0.2500
Peel Region (Caledon)	1.6843	1.3124	1.5805	0.1802
Peel Region (Brampton)	1.7050	1.2971	1.4700	0.2500
Perth County	2.1505	1.2469	1.9692	0.2500
Waterloo Region	1.9500	1.9500	1.9500	0.2500
<b>Regional Average</b>	<b>1.9379</b>	<b>1.5200</b>	<b>2.0668</b>	<b>0.2355</b>
<b>Wellington County 2015</b>	<b>1.8900</b>	<b>1.4600</b>	<b>2.4000</b>	<b>0.2500</b>
<b>Average incl Wellington Co 2015</b>	<b>1.9345</b>	<b>1.5157</b>	<b>2.0906</b>	<b>0.2365</b>
<b>2016 Wellington County Proposed Ratios</b>	<b>1.8680</b>	<b>1.4790</b>	<b>2.4000</b>	<b>0.2500</b>