



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

November 25, 2014

10:00 am

County Administration Centre

Guthrie Room

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

	Pages
1. Call to Order	
2. Declaration of Pecuniary Interest	
3. Administration	
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4.3 Insurance Programme for 2015	54 - 55
4.4 OMPF Funding Announcement	56 - 62
4.5 Preliminary 2015-2019 Five Year Plan	
Due to size, this item is displayed as 'Addendum 1' on the www.wellington.ca Administration, Finance and Personnel Agendas and Minutes page.	
5. Personnel	
6. Closed Meeting	
(Agenda emailed under separate cover)	
7. Rise and Report	
8. Adjournment	
Next meeting date January 20, 2015 or at the call of the Chair.	



COUNTY OF WELLINGTON

COMMITTEE REPORT

To: Chair and Members of the Administration, Finance and Personnel Committee
From: Janice Hindley, Wellington Place Administrator
Date: Tuesday, November 18, 2014
Subject: **International Plowing Match September 2016**

Background:

The IPM executive met on Friday, November 14th. Also present at the meeting were directors from the Ontario Plowman's Association, Rick Dunnett, President Mel Switzer, and Cathy Lasby.

Some highlights from the meeting include:

1. Theme chosen for IPM 2016 "A Fresh Taste of Farming"
2. Land contracts – Ron, the OPA executive and all of the landowners will be meeting in December to finalize the land contracts.
3. Ron Faulkner will be attending a December 1st meeting with the Wellington County Plowman's Association to clarify roles and responsibilities. The OPA executive will also be present at that meeting.
4. Approximately 200 volunteers have registered. Ron, Bill White, Walter Trachsel and Gordon Duff will be reviewing the lists and deciding on Chairs for each committee.
5. Tri county meeting in Cobourg November 22nd – Ron and the Committee Chairs will be attending.
6. All vendors for tented city need to be vetted through Cathy Lasby at the OPA. She negotiates their contracts and assigns their space. We have no control over the layout of tented city although we can pass along our suggestions and feedback based on our observations at other IPMs. The local economic development officers can start sending Cathy vendor names and contact information any time now.
7. The OPA is in charge of producing maps, street signs, designating parking areas, and budgets. Every committee's budget must go through the OPA for approval.
8. Formal Hosting Agreement with the OPA – once the Committee Chairs have been decided, then Cathy Lasby, Ron Faulkner and the Executive will take a full day to sit down and complete this Agreement that spells out all of the duties and responsibilities. This will be done in January 2015.
9. OPA stressed keeping track of our revenue streams, including going after sponsors and tented city exhibitors. Temptation to spend money now without concrete revenue streams in place.
10. Ron Faulkner will start coming to County Council in April 2015 to provide updates.
11. The group is going to attempt to enter their float in as many Santa Claus parades as possible over the next few weeks. Bill White is coordinating.

Recommendation:

That the International Plowing Match Update for November 2014 be received for information.

Respectfully submitted,

Janice Hindley

Janice Hindley
Wellington Place Administrator



COUNTY OF WELLINGTON

COMMITTEE REPORT

To: Chair and Members of the Administration, Finance and Personnel Committee
From: Donna Bryce, County Clerk
Date: Tuesday, November 18, 2014
Subject: Appoint a Closed Meeting Investigator

Background:

The Municipal Act allows for any person to request an investigation of whether a municipality or a local board has complied with Section 239 of the Municipal Act, which gives Council authority to go into a closed session. In order to facilitate an investigation, the Act allows the municipality to appoint an investigator who has the function to investigate any complaint in an independent manner. Attached to this report is the County's Policy on closed meeting investigations.

Mr. Norm Gamble who has been the County's Meeting Investigator since 2008 has recently announced his retirement as of December 31, 2014. During that period he also entered into agreements with five of our member municipalities: Town of Minto, Township of Centre Wellington, Township of Mapleton, Township of Puslinch and the Township of Wellington North to act as their Investigator.

The County is recommending that a two-year agreement be entered into with Mr. John Maddox, JGM Consulting commencing January 1, 2015. Mr. Maddox has thirty years of experience in the municipal sector, as a former CAO and Regional Director with the Ministry of Municipal Affairs and Housing. Since his retirement in 2006, he has been retained by over 50 municipalities as a Closed Meeting Investigator including three counties – Hastings, Simcoe and Elgin.

Those member municipalities that wish to participate in the services of Mr. Maddox will be listed in a Schedule to the agreement. Six of our member municipalities have indicated an interest in joining in the agreement with the County – The Townships of Centre Wellington, Mapleton, Wellington North, Puslinch and the Towns of Erin and Minto.

The Closed Meeting Investigator position functions as an independent contractor. An annual retainer of \$1000.00 for the County and \$300.00 for each member municipality will be provided by the County in January of each year. The hourly fee will be \$100.00 with reasonable, receipted expenses being reimbursed, including the respective municipal mileage rate. This fee will be paid by the municipality in which the investigation is being conducted.

Recommendation:

That Mr. John Maddox, JGM Consulting be appointed as the County of Wellington's Closed Meeting Investigator for a two-year term commencing January 1, 2015;

And that a by-law be presented to County Council authorizing the Warden and the Clerk to enter into an authorizing agreement; and

That those member municipalities that wish to participate in the services of Mr. Maddox be included in a Schedule to the agreement.

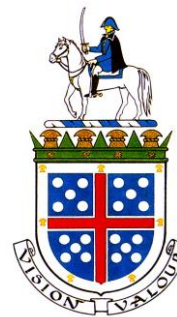
Respectfully submitted,

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

Donna Bryce
County Clerk

COUNTY OF WELLINGTON

POLICY & PROCEDURE MANUAL



DEPARTMENT: C.A.O./CLERK'S

POLICY NUMBER:

SECTION: CLERK'S

EFFECTIVE DATE: January 1, 2015

SUBJECT: CLOSED MEETING REPORTING POLICY

AUTHORITY: Wellington County Council

POLICY STATEMENT:

The County of Wellington is committed to ensuring that any request for an investigation under Section 239 of the Municipal Act, 2001 as amended (the Act) is dealt with in a fair, open and expeditious manner.

The municipality commits to full co-operation including the provision of all information requested by the Municipal Closed Session Investigator (Investigator), either written or through interviews, to assist the Municipal Investigator in his investigations.

The municipality commits to including any report received from the Investigator related to an investigation under the Act, on a public agenda and to considering such report in an open public session of Council or a Standing Committee of Council.

This policy shall be posted on the municipal website www.wellington.ca and available from the Clerk's Department, 74 Woolwich Street, Guelph, N1H 3T9 or by contacting the Clerk, Donna Bryce at 519-837-2600 or through e-mail to donnab@wellington.ca.

This policy applies to all appointed Boards and sub-committees of the municipality with the exception of the Police Services Board and the Public Library Board.

BACKGROUND:

Through By-law No. ----2014 the municipality has appointed John Maddox as a Municipal Closed Session Investigator and authorized him to conduct investigations upon receipt of a complaint in respect of meetings or part of meetings that are closed to the public to determine compliance with the Act or the Municipal procedure by-law and to report on the results of such investigations.

COMPLAINTS PROCEDURES:

Members of the public, including corporations, may submit complaints to the Investigator relating to compliance with the Act or the Municipal Procedural By-law for meetings or part of meetings that are closed to the public.

All complaints will be treated as confidential, unless authorization is given by the complainant to release his or her identity.

Complaint forms can be downloaded from the County website and available in the Clerk's Department together with an envelope addressed to the Investigator and identified as a Complaint under Section 239 of the Act and a copy of this policy.

Complaints may be submitted on the Complaint form or otherwise in writing either:

- By delivery to the municipal Clerk in a sealed envelope clearly identified as a Complaint under Section 239 of the Municipal Act

or

- By mail directly to:

John Maddox, Municipal Closed Session Investigator
99 Edgevalley Road, Unit #42
London, Ontario
N5Y 5N1

Inquiries only may be submitted by email to John Maddox: maddoxjo@sympatico.ca or by telephone at 519-951-0330 during regular office hours.

All complaints must contain:

- Name of Municipality
- Complainant's name, mailing address, telephone number and e-mail address (if applicable)
- Date of Closed Meeting under consideration
- Nature and Background of the particular occurrence
- Any activities undertaken (if any) to resolve the concern
- Any other relevant information
- Direction with respect to release of identity
- Original signature

When complaints are submitted directly to the Clerk, the Clerk shall follow the following procedures:

1. Take all measures to ensure the envelope remains sealed and its contents remain confidential;
2. Assign a file number and record file number on the envelope;
3. Log the file number together with the date and time received;
4. Forward, forthwith to the Municipal Investigator by regular mail.

For all complaints the municipality shall supply forthwith the following or any other information or documentation as requested by the Investigator related to a complaint:

- Certified copy of Notice of Meeting
- Certified copy of Agenda
- Certified copy of Minutes of Meeting
- Relevant Resolutions
- Municipal contact list
- Other

RESPONSE TIME

Upon receipt of a complaint, the investigator shall have 30 days in which to respond to the complainant.

October 31, 2014

Scott Wilson, Chief Administrative Officer
County of Wellington
74 Woolwich Street
Guelph, Ontario
N1H 3T9

Mr. Scott Wilson,

On behalf of the Public Services Health & Safety Association, I would like to extend my congratulations to the County of Wellington for your recognition as one of Canada's Safest Employers by the *Canadian Occupational Safety Magazine* for the second year in a row. Being named one of the safest employers in the country is a truly outstanding accomplishment, and all staff and stakeholders should be proud of everything that has been achieved.

This award is well deserved. Wellington County performed very well in the health and safety audit we conducted for you last fall. Your local consultant, Tanya Morose, continues to work with you to support the implementation of action items identified in the audit. And it was just last month that you hosted PSHSA's September 2014 Waterloo-Wellington Occupational Health and Safety networking meeting.

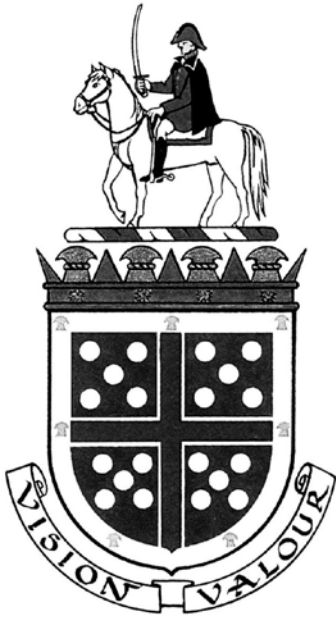
It is clear that the County of Wellington has made health and safety a priority and for this, we sincerely thank you. You are preventing unnecessary injuries and illnesses and you are saving lives! We are very grateful for your help in advancing health and safety in our province.

Congratulations again, and we look forward to continuing to work together in the future.

Kind regards,



Ron Kelusky
President & CEO
Public Services Health & Safety Association



THE COUNTY OF WELLINGTON

**ADMINISTRATION, FINANCE
AND PERSONNEL COMMITTEE**

CORPORATE FINANCIAL STATEMENTS

October 31, 2014



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

	Annual Budget	October Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Property Taxation	\$82,640,500	\$0	\$61,284,096	74%	\$21,356,404
Grants and Subsidies	\$6,120,600	\$902,750	\$4,935,867	81%	\$1,184,733
User Fees & Charges	\$0	\$0	\$62	0%	\$(62)
Sales Revenue	\$12,000	\$0	\$50	0%	\$11,950
Other Revenue	\$2,740,000	\$10,392	\$1,259,824	46%	\$1,480,176
Internal Recoveries	\$42,400	\$3,825	\$41,386	98%	\$1,014
Total Revenue	\$91,555,500	\$916,966	\$67,521,285	74%	\$24,034,215
Expenditures					
Supplies, Material & Equipment	\$18,000	\$2,959	\$3,669	20%	\$14,331
Purchased Services	\$1,952,600	\$341,023	\$1,496,478	77%	\$456,122
Insurance & Financial	\$1,195,000	\$3,398	\$158,055	13%	\$1,036,945
Total Expenditures	\$3,165,600	\$347,380	\$1,658,202	52%	\$1,507,398
NET OPERATING COST / (REVENUE)	\$(88,389,900)	\$(569,587)	\$(65,863,083)	75%	\$(22,526,817)
Transfers					
Transfers from Reserves	\$(300,000)	\$0	\$(300,000)	100%	\$0
Transfer to Reserves	\$5,249,600	\$0	\$1,324,867	25%	\$3,924,733
Total Transfers	\$4,949,600	\$0	\$1,024,867	21%	\$3,924,733
NET COST (REVENUE)	\$(83,440,300)	\$(569,587)	\$(64,838,215)	78%	\$(18,602,085)



County of Wellington
County Council
Statement of Operations as of
31 Oct 2014

	Annual Budget	October Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Other Revenue	\$18,200	\$1,456	\$15,292	84%	\$2,908
Total Revenue	\$18,200	\$1,456	\$15,292	84%	\$2,908
Expenditures					
Salaries, Wages and Benefits	\$692,300	\$53,943	\$561,758	81%	\$130,542
Supplies, Material & Equipment	\$48,500	\$3,869	\$43,459	90%	\$5,041
Purchased Services	\$212,500	\$11,859	\$150,398	71%	\$62,102
Insurance & Financial	\$2,000	\$0	\$1,715	86%	\$285
Total Expenditures	\$955,300	\$69,672	\$757,331	79%	\$197,969
NET OPERATING COST / (REVENUE)	\$937,100	\$68,215	\$742,039	79%	\$195,061
NET COST (REVENUE)	\$937,100	\$68,215	\$742,039	79%	\$195,061



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

	Annual Budget	October Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
User Fees & Charges	\$600	\$30	\$460	77%	\$140
Internal Recoveries	\$1,526,500	\$127,212	\$1,272,120	83%	\$254,380
Total Revenue	\$1,527,100	\$127,242	\$1,272,580	83%	\$254,520
Expenditures					
Salaries, Wages and Benefits	\$2,836,100	\$266,399	\$2,297,006	81%	\$539,094
Supplies, Material & Equipment	\$225,800	\$20,180	\$195,124	86%	\$30,676
Purchased Services	\$1,044,300	\$40,791	\$683,635	65%	\$360,665
Insurance & Financial	\$2,200	\$0	\$2,234	102%	\$(34)
Internal Charges	\$700	\$28	\$1,932	276%	\$(1,232)
Total Expenditures	\$4,109,100	\$327,398	\$3,179,932	77%	\$929,168
NET OPERATING COST / (REVENUE)	\$2,582,000	\$200,156	\$1,907,352	74%	\$674,648
Transfers					
Transfer to Capital	\$335,000	\$0	\$335,000	100%	\$0
Total Transfers	\$335,000	\$0	\$335,000	100%	\$0
NET COST (REVENUE)	\$2,917,000	\$200,156	\$2,242,352	77%	\$674,648



County of Wellington

Office of the CAO/Clerk

Capital Work-in-Progress Expenditures by Department

All Open Projects For The Period Ending October 31, 2014

	Approved Budget	October Actual	LIFE-TO-DATE ACTUALS			% of Budget	Remaining Budget
			Current Year	Previous Years	Total		
Guelph Campus Rewire	\$50,000	\$0	\$6,050	\$29,866	\$35,916	72%	\$14,084
Generator 138 Wyndham St	\$200,000	\$0	\$128,328	\$40,679	\$169,006	85%	\$30,994
Core Switch Replacement	\$70,000	\$0	\$0	\$0	\$0	0%	\$70,000
Storage Expansion	\$80,000	\$0	\$81,917	\$0	\$81,917	102%	\$(1,917)
Archiving Storage System	\$40,000	\$0	\$12,736	\$0	\$12,736	32%	\$27,264
Server Expansion	\$70,000	\$19,685	\$74,717	\$0	\$74,717	107%	\$(4,717)
Online GIS Upgrade	\$50,000	\$0	\$32,935	\$0	\$32,935	66%	\$17,065
Housing System Upgrade	\$25,000	\$25,440	\$25,440	\$0	\$25,440	102%	\$(440)
JD Edwards Upgrade	\$320,000	\$29,954	\$86,073	\$191,660	\$277,733	87%	\$42,267
Total Capital	\$905,000	\$75,080	\$448,196	\$262,204	\$710,400	78%	194,600



County of Wellington
Treasury
Statement of Operations as of
31 Oct 2014

	Annual Budget	October Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Other Revenue	\$0	\$0	\$25,006	0%	\$(25,006)
Internal Recoveries	\$390,200	\$32,516	\$325,159	83%	\$65,041
Total Revenue	\$390,200	\$32,516	\$350,165	90%	\$40,035
Expenditures					
Salaries, Wages and Benefits	\$1,281,900	\$106,581	\$1,021,147	80%	\$260,753
Supplies, Material & Equipment	\$39,300	\$1,305	\$23,500	60%	\$15,800
Purchased Services	\$237,300	\$65,610	\$148,569	63%	\$88,731
Insurance & Financial	\$35,000	\$2,443	\$186,545	533%	\$(151,545)
Internal Charges	\$4,400	\$175	\$3,874	88%	\$526
Total Expenditures	\$1,597,900	\$176,113	\$1,383,634	87%	\$214,266
NET OPERATING COST / (REVENUE)	\$1,207,700	\$143,597	\$1,033,469	86%	\$174,231
Transfers					
Transfers from Reserves	\$(49,700)	\$0	\$(164,186)	330%	\$114,486
Transfer to Reserves	\$50,000	\$0	\$50,000	100%	\$0
Total Transfers	\$300	\$0	\$(114,186)	(38,062%)	\$114,486
NET COST (REVENUE)	\$1,208,000	\$143,597	\$919,283	76%	\$288,717



County of Wellington
Human Resources
Statement of Operations as of
31 Oct 2014

	Annual Budget	October Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Internal Recoveries	\$953,600	\$77,270	\$774,527	81%	\$179,073
Total Revenue	\$953,600	\$77,270	\$774,527	81%	\$179,073
Expenditures					
Salaries, Wages and Benefits	\$1,378,900	\$116,975	\$1,141,915	83%	\$236,985
Supplies, Material & Equipment	\$103,300	\$17,404	\$77,499	75%	\$25,801
Purchased Services	\$412,000	\$79,550	\$227,935	55%	\$184,065
Transfer Payments	\$70,000	\$0	\$20,000	29%	\$50,000
Insurance & Financial	\$188,200	\$0	\$188,236	100%	\$(36)
Internal Charges	\$1,800	\$58	\$1,352	75%	\$448
Total Expenditures	\$2,154,200	\$213,988	\$1,656,938	77%	\$497,262
NET OPERATING COST / (REVENUE)	\$1,200,600	\$136,718	\$882,411	73%	\$318,189
Transfers					
Transfers from Reserves	\$(418,500)	\$(13,055)	\$(331,653)	79%	\$(86,847)
Total Transfers	\$(418,500)	\$(13,055)	\$(331,653)	79%	\$(86,847)
NET COST (REVENUE)	\$782,100	\$123,662	\$550,758	70%	\$231,342



County of Wellington
Property Services
Statement of Operations as of
31 Oct 2014

	Annual Budget	October Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Licenses, Permits and Rents	\$976,800	\$113,826	\$876,084	90%	\$100,716
User Fees & Charges	\$202,800	\$17,053	\$127,206	63%	\$75,594
Other Revenue	\$1,500	\$0	\$0	0%	\$1,500
Internal Recoveries	\$686,400	\$59,569	\$595,688	87%	\$90,712
Total Revenue	\$1,867,500	\$190,448	\$1,598,977	86%	\$268,523
Expenditures					
Salaries, Wages and Benefits	\$774,600	\$66,883	\$661,064	85%	\$113,536
Supplies, Material & Equipment	\$151,900	\$6,427	\$116,316	77%	\$35,584
Purchased Services	\$718,500	\$41,903	\$543,603	76%	\$174,897
Insurance & Financial	\$28,600	\$0	\$31,381	110%	\$(2,781)
Minor Capital Expenses	\$255,500	\$18,170	\$122,295	48%	\$133,205
Debt Charges	\$443,300	\$0	\$297,740	67%	\$145,560
Total Expenditures	\$2,372,400	\$133,383	\$1,772,399	75%	\$600,001
NET OPERATING COST / (REVENUE)	\$504,900	\$(57,065)	\$173,422	34%	\$331,478
Transfers					
Transfers from Reserves	\$(159,000)	\$(17,960)	\$(61,642)	39%	\$(97,358)
Transfer to Reserves	\$840,900	\$0	\$603,100	72%	\$237,800
Total Transfers	\$681,900	\$(17,960)	\$541,458	79%	\$140,442
NET COST (REVENUE)	\$1,186,800	\$(75,025)	\$714,880	60%	\$471,920



County of Wellington

Property Services

Capital Work-in-Progress Expenditures by Department

All Open Projects For The Period Ending October 31, 2014

	Approved Budget	October Actual	LIFE-TO-DATE ACTUALS			% of Budget	Remaining Budget
			Current Year	Previous Years	Total		
Solar Panel Projects	\$2,624,200	\$0	\$0	\$889,606	\$889,606	34%	\$1,734,594
129 Wyndham: Window Glazing	\$80,000	\$2,491	\$9,331	\$0	\$9,331	12%	\$70,669
Green Energy Plan	\$100,000	\$305	\$3,002	\$6,041	\$9,043	9%	\$90,957
Admin Centre: Heating System	\$25,000	\$0	\$0	\$0	\$0	0%	\$25,000
116 Woolwich St Interior	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
Total Capital	\$2,879,200	\$2,796	\$12,333	\$895,647	\$907,980	32%	1,971,220



County of Wellington
Grants & Contributions
Statement of Operations as of
31 Oct 2014

	Annual Budget	October Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Expenditures					
Transfer Payments	\$49,400	\$5,500	\$47,100	95%	\$2,300
Total Expenditures	\$49,400	\$5,500	\$47,100	95%	\$2,300
NET OPERATING COST / (REVENUE)	\$49,400	\$5,500	\$47,100	95%	\$2,300
NET COST (REVENUE)	\$49,400	\$5,500	\$47,100	95%	\$2,300



County of Wellington
POA Administration
Statement of Operations as of
31 Oct 2014

	Annual Budget	October Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Municipal Recoveries	\$656,000	\$(1,267)	\$394,504	60%	\$261,496
Total Revenue	\$656,000	\$(1,267)	\$394,504	60%	\$261,496
Expenditures					
Debt Charges	\$257,700	\$0	\$223,026	87%	\$34,674
Total Expenditures	\$257,700	\$0	\$223,026	87%	\$34,674
NET OPERATING COST / (REVENUE)	\$(398,300)	\$1,267	\$(171,478)	43%	\$(226,822)
NET COST (REVENUE)	\$(398,300)	\$1,267	\$(171,478)	43%	\$(226,822)



County of Wellington
Land Ambulance
Statement of Operations as of
31 Oct 2014

	Annual Budget	October Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Expenditures					
Transfer Payments	\$3,153,800	\$307,534	\$2,710,430	86%	\$443,370
Total Expenditures	\$3,153,800	\$307,534	\$2,710,430	86%	\$443,370
NET OPERATING COST / (REVENUE)	\$3,153,800	\$307,534	\$2,710,430	86%	\$443,370
Transfers					
Transfer to Reserves	\$250,000	\$0	\$250,000	100%	\$0
Total Transfers	\$250,000	\$0	\$250,000	100%	\$0
NET COST (REVENUE)	\$3,403,800	\$307,534	\$2,960,430	87%	\$443,370



County of Wellington

Land Ambulance

Capital Work-in-Progress Expenditures by Department

All Open Projects For The Period Ending October 31, 2014

	Approved Budget	October Actual	LIFE-TO-DATE ACTUALS			% of Budget	Remaining Budget
			Current Year	Previous Years	Total		
2014 Replacement Ambulances	\$220,000	\$4,597	\$198,077	\$0	\$198,077	90%	\$21,923
2014 Ambulance Equipment	\$36,000	\$9,724	\$13,818	\$0	\$13,818	38%	\$22,182
Total Capital	\$256,000	\$14,321	\$211,895	\$0	\$211,895	83%	44,105



County of Wellington
Public Health Unit
Statement of Operations as of
31 Oct 2014

	Annual Budget	October Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Expenditures					
Transfer Payments	\$2,288,000	\$525,886	\$2,313,090	101%	\$(25,090)
Debt Charges	\$379,600	\$0	\$261,585	69%	\$118,015
Total Expenditures	\$2,667,600	\$525,886	\$2,574,675	97%	\$92,925
NET OPERATING COST / (REVENUE)	\$2,667,600	\$525,886	\$2,574,675	97%	\$92,925
NET COST (REVENUE)	\$2,667,600	\$525,886	\$2,574,675	97%	\$92,925



County of Wellington

Public Health Unit

Capital Work-in-Progress Expenditures by Department

All Open Projects For The Period Ending October 31, 2014

	Approved Budget	October Actual	LIFE-TO-DATE ACTUALS			% of Budget	Remaining Budget
			Current Year	Previous Years	Total		
Health Unit Facilities	\$7,700,000	\$0	\$864,436	\$5,179,009	\$6,043,445	78%	\$1,656,555
Total Capital	\$7,700,000	\$0	\$864,436	\$5,179,009	\$6,043,445	78%	1,656,555



County of Wellington
Roads and Engineering
Statement of Operations as of
31 Oct 2014

	Annual Budget	October Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Municipal Recoveries	\$650,000	\$240	\$643,256	99%	\$6,744
User Fees & Charges	\$210,000	\$6,159	\$169,689	81%	\$40,311
Sales Revenue	\$350,000	\$0	\$382,835	109%	\$(32,835)
Internal Recoveries	\$1,600,000	\$64,568	\$1,623,097	101%	\$(23,097)
Total Revenue	\$2,810,000	\$70,967	\$2,818,878	100%	\$(8,878)
Expenditures					
Salaries, Wages and Benefits	\$4,645,800	\$338,675	\$3,769,928	81%	\$875,872
Supplies, Material & Equipment	\$3,614,500	\$111,320	\$3,822,309	106%	\$(207,809)
Purchased Services	\$1,212,600	\$216,066	\$1,432,061	118%	\$(219,461)
Insurance & Financial	\$279,100	\$0	\$285,389	102%	\$(6,289)
Minor Capital Expenses	\$625,700	\$116,153	\$639,176	102%	\$(13,476)
Debt Charges	\$225,900	\$0	\$140,837	62%	\$85,063
Internal Charges	\$1,510,300	\$52,492	\$1,520,376	101%	\$(10,076)
Total Expenditures	\$12,113,900	\$834,706	\$11,610,075	96%	\$503,825
NET OPERATING COST / (REVENUE)	\$9,303,900	\$763,739	\$8,791,197	94%	\$512,703
Transfers					
Transfers from Reserves	\$(225,900)	\$0	\$0	0%	\$(225,900)
Transfer to Capital	\$8,297,800	\$0	\$8,297,800	100%	\$0
Transfer to Reserves	\$1,714,200	\$0	\$1,617,035	94%	\$97,165
Total Transfers	\$9,786,100	\$0	\$9,914,835	101%	\$(128,735)
NET COST (REVENUE)	\$19,090,000	\$763,739	\$18,706,033	98%	\$383,967



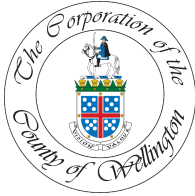
County of Wellington

Roads and Engineering

Capital Work-in-Progress Expenditures by Department

All Open Projects For The Period Ending October 31, 2014

	Approved Budget	October Actual	LIFE-TO-DATE ACTUALS			% of Budget	Remaining Budget
			Current Year	Previous Years	Total		
Roads General							
Various Shop Repairs 2014	\$100,000	\$16,821	\$71,282	\$2,756	\$74,039	74%	\$25,961
Roads Equipment 2014	\$1,545,000	\$181,339	\$1,124,932	\$0	\$1,124,932	73%	\$420,068
Rebuild/Renovate Erin Shop	\$125,000	\$0	\$2,235	\$18,432	\$20,667	17%	\$104,333
Central Garage Phase 2	\$5,037,000	\$13,052	\$146,695	\$4,899,030	\$5,045,725	100%	\$(8,725)
Subtotal Roads General	\$6,807,000	\$211,212	\$1,345,144	\$4,920,218	\$6,265,362	92 %	\$541,638
Growth Related Construction							
WR 30 at Road 3, Signals & L	\$120,000	\$0	\$0	\$38,937	\$38,937	32%	\$81,063
WR 46, WR 34 to 401	\$1,200,000	\$0	\$0	\$34,130	\$34,130	3%	\$1,165,870
WR 124, Passing Lane N of 125	\$200,000	\$1,284	\$5,580	\$26,430	\$32,010	16%	\$167,990
WR7 Psng Lanes Elora/Ponsonby	\$2,950,000	\$1,122,158	\$1,340,360	\$2,133	\$1,342,492	46%	\$1,607,508
WR109 AT WR7 Int Improvmnts	\$100,000	\$8,828	\$15,470	\$0	\$15,470	15%	\$84,531
WR7 PL Design Salem to Tev	\$150,000	\$1,298	\$1,298	\$0	\$1,298	1%	\$148,702
WR109 @ WR5 Intersection	\$25,000	\$0	\$9,213	\$0	\$9,213	37%	\$15,787
WR124 @ Whitelaw Intersection	\$50,000	\$1,917	\$1,917	\$0	\$1,917	4%	\$48,083
WR124 @ Guelph Rd 1 Inter	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
WR 46 Maltby to WR 34 2 km	\$1,100,000	\$8,902	\$33,132	\$184,213	\$217,345	20%	\$882,655
WR 124 at Jones Baseline, Left	\$533,900	\$3,272	\$435,137	\$49,090	\$484,228	91%	\$49,672
Subtotal Growth Related Construction	\$6,478,900	\$1,147,659	\$1,842,107	\$334,933	\$2,177,040	34 %	\$4,301,860



County of Wellington

Roads and Engineering

Capital Work-in-Progress Expenditures by Department

All Open Projects For The Period Ending October 31, 2014

	Approved Budget	October Actual	LIFE-TO-DATE ACTUALS			% of Budget	Remaining Budget
			Current Year	Previous Years	Total		
Roads Construction							
WR 45,WR 11 to Glen Allan 1.4	\$854,900	\$0	\$33,491	\$792,665	\$826,156	97%	\$28,744
WR 50, 3rd Line to WR 24	\$2,425,000	\$3,954	\$172,708	\$313,634	\$486,342	20%	\$1,938,658
WR14, Eliza & Frederick Arthur	\$2,670,000	\$650,151	\$717,643	\$17,145	\$734,788	28%	\$1,935,212
WR 29, Wellington/Halton Bound	\$1,956,500	\$985,149	\$1,141,444	\$37,915	\$1,179,359	60%	\$777,141
WR 10, McGivern St Moorefield	\$100,000	\$4,346	\$4,346	\$17,843	\$22,188	22%	\$77,812
WR109, HWY89 S to end of curb	\$50,000	\$5,609	\$5,609	\$0	\$5,609	11%	\$44,391
WR109 WR7 Traffic Imp Study	\$50,000	\$2,215	\$3,551	\$0	\$3,551	7%	\$46,449
WR123, WR109 Traffic Imp Study	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
WR12 @ WR8 Intersection Improv	\$25,000	\$0	\$9,826	\$0	\$9,826	39%	\$15,174
WR86, COG to WR9 Traffic Study	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
WR86 @ WR12 Intersection	\$100,000	\$0	\$0	\$0	\$0	0%	\$100,000
WR109 @ WR16 Intersection	\$25,000	\$5,539	\$8,482	\$0	\$8,482	34%	\$16,518
WR51, WR7 @ Hwy 6 2.3km	\$100,000	\$0	\$0	\$0	\$0	0%	\$100,000
WR124, Concept Plan	\$35,000	\$516	\$21,733	\$0	\$21,733	62%	\$13,267
WR25 - WR52 to WR42 7.0km	\$850,000	\$0	\$14,207	\$196,532	\$210,739	25%	\$639,261
Subtotal Roads Construction	\$9,341,400	\$1,657,479	\$2,133,038	\$1,375,734	\$3,508,772	38 %	\$5,832,628



County of Wellington

Roads and Engineering

Capital Work-in-Progress Expenditures by Department

All Open Projects For The Period Ending October 31, 2014

	LIFE-TO-DATE ACTUALS						
	Approved Budget	October Actual	Current Year	Previous Years	Total	% of Budget	Remaining Budget
Bridges							
WR87, Maitland Bridge 87137	\$45,000	\$7,418	\$27,870	\$0	\$27,870	62%	\$17,130
WR87, Bridge 87138	\$80,000	\$19,251	\$60,945	\$0	\$60,945	76%	\$19,055
WR124, Bridge 124135	\$200,000	\$722	\$56,528	\$4,309	\$60,837	30%	\$139,163
WR36, Bridge 36122	\$100,000	\$7,841	\$28,149	\$1,531	\$29,680	30%	\$70,320
WR109, Bridge 109132	\$225,000	\$0	\$0	\$0	\$0	0%	\$225,000
WR35, Paddock Bridge 35087	\$200,000	\$461	\$29,763	\$2,613	\$32,376	16%	\$167,624
Various Bridge and Culvert Rep	\$400,000	\$9,264	\$48,943	\$121,010	\$169,953	42%	\$230,047
WR6, B006010, design repair	\$150,000	\$35,647	\$61,012	\$0	\$61,012	41%	\$88,988
WR7, Bosworth Bridge 07028	\$150,000	\$381	\$27,803	\$0	\$27,803	19%	\$122,197
WR8, Main St Bridge 008089	\$50,000	\$1,189	\$1,642	\$0	\$1,642	3%	\$48,358
WR10, Moorefield Bridge 010023	\$50,000	\$7,519	\$23,822	\$0	\$23,822	48%	\$26,178
WR10, Wyandot Bridge 010024	\$75,000	\$6,858	\$18,357	\$0	\$18,357	24%	\$56,643
WR16, Penford Bridge 16038	\$100,000	\$10,152	\$14,483	\$0	\$14,483	14%	\$85,517
WR30, Bridge 030124	\$200,000	\$466	\$10,850	\$0	\$10,850	5%	\$189,150
WR27, Bridge 27106 1km S of WR	\$65,000	\$0	\$237	\$24,938	\$25,174	39%	\$39,826
Subtotal Bridges	\$2,090,000	\$107,169	\$410,402	\$154,401	\$564,803	27 %	\$1,525,197
Culverts							
WR6, Culvert 06082, 0.6 km N	\$280,000	\$4,262	\$95,461	\$56,689	\$152,150	54%	\$127,850
WR12, Culvert 120070 & 120240	\$590,400	\$5,717	\$136,787	\$72,768	\$209,555	35%	\$380,845
WR 86, Culvert 86170 & 86180	\$590,000	\$9,460	\$44,574	\$11,157	\$55,731	9%	\$534,269
WR 109, Culvert 109123, Rehab	\$50,000	\$0	\$0	\$287	\$287	1%	\$49,713
WR11, Culvert 11005, D & Liner	\$450,000	\$4,726	\$39,873	\$6,633	\$46,505	10%	\$403,495
WR18, Culvert 18021, D & Liner	\$350,000	\$1,859	\$34,629	\$7,258	\$41,887	12%	\$308,113
WR6, Culvert 06081 replace	\$75,000	\$0	\$2,211	\$0	\$2,211	3%	\$72,789
WR11 Culvert, 1.7km S of 6th L	\$50,000	\$823	\$15,288	\$2,880	\$18,168	36%	\$31,832
WR22, Culvert east of WR23	\$575,000	\$959	\$66,306	\$10,856	\$77,162	13%	\$497,838
WR5, Culvert 0.9km s 7th line	\$50,000	\$0	\$2,454	\$0	\$2,454	5%	\$47,546
WR11, Culvert 111020	\$100,000	\$3,712	\$16,213	\$0	\$16,213	16%	\$83,787
WR12, Culvert 12086	\$25,000	\$1,986	\$1,986	\$0	\$1,986	8%	\$23,014
WR12, Culvert 12087	\$50,000	\$2,381	\$2,381	\$0	\$2,381	5%	\$47,619
Subtotal Culverts	\$3,235,400	\$35,886	\$458,162	\$168,528	\$626,690	19 %	\$2,608,710



County of Wellington

Roads and Engineering

Capital Work-in-Progress Expenditures by Department

All Open Projects For The Period Ending October 31, 2014

	Approved Budget	October Actual	LIFE-TO-DATE ACTUALS			% of Budget	Remaining Budget
			Current Year	Previous Years	Total		
County Bridges on Local Roads							
E-W Luther TL Bridge 000101	\$600,000	\$1,232	\$6,258	\$38,007	\$44,265	7%	\$555,735
Bridge # 00075, Erin/Eramosa	\$1,928,400	\$105,437	\$152,924	\$1,802,964	\$1,955,888	101%	\$(27,488)
Subtotal County Bridges on Local Roads	\$2,528,400	\$106,669	\$159,182	\$1,840,971	\$2,000,153	79 %	\$528,247
Roads Resurfacing							
WR6, Hwy6 w for 200m	\$125,000	\$0	\$78,257	\$0	\$78,257	63%	\$46,743
WR10, WR86 to Conc 4 5.4km	\$1,200,000	\$145,129	\$1,255,828	\$0	\$1,255,828	105%	\$(55,828)
WR16, WR15 to Hwy89 5.4km	\$647,300	\$69,369	\$738,651	\$0	\$738,651	114%	\$(91,351)
WR39, WR30 to WR51, 3.1km	\$418,000	\$3,116	\$452,141	\$0	\$452,141	108%	\$(34,141)
WR124, COG to Era pvmt preserv	\$812,600	\$0	\$876,478	\$0	\$876,478	108%	\$(63,878)
Subtotal Roads Resurfacing	\$3,202,900	\$217,613	\$3,401,355	\$0	\$3,401,355	106 %	\$(198,455)
Total Capital	\$33,684,000	\$3,483,686	\$9,749,391	\$8,794,785	\$18,544,175	55%	15,139,825



County of Wellington
Solid Waste Services
Statement of Operations as of
31 Oct 2014

	Annual Budget	October Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$693,000	\$8,010	\$416,147	60%	\$276,853
Licenses, Permits and Rents	\$12,900	\$6,443	\$12,887	100%	\$13
User Fees & Charges	\$2,032,900	\$202,894	\$1,840,422	91%	\$192,478
Sales Revenue	\$915,300	\$5,558	\$514,711	56%	\$400,589
Internal Recoveries	\$365,100	\$30,994	\$285,416	78%	\$79,684
Total Revenue	\$4,019,200	\$253,900	\$3,069,583	76%	\$949,617
Expenditures					
Salaries, Wages and Benefits	\$2,286,400	\$198,522	\$1,905,670	83%	\$380,730
Supplies, Material & Equipment	\$930,600	\$44,699	\$549,775	59%	\$380,825
Purchased Services	\$4,427,400	\$396,425	\$3,102,220	70%	\$1,325,180
Insurance & Financial	\$140,100	\$4,264	\$126,988	91%	\$13,112
Internal Charges	\$366,400	\$30,721	\$278,629	76%	\$87,771
Total Expenditures	\$8,150,900	\$674,630	\$5,963,281	73%	\$2,187,619
NET OPERATING COST / (REVENUE)	\$4,131,700	\$420,730	\$2,893,698	70%	\$1,238,002
Transfers					
Transfers from Reserves	\$(274,900)	\$0	\$0	0%	\$(274,900)
Transfer to Capital	\$55,000	\$0	\$55,000	100%	\$0
Transfer to Reserves	\$900,000	\$0	\$900,000	100%	\$0
Total Transfers	\$680,100	\$0	\$955,000	140%	\$(274,900)
NET COST (REVENUE)	\$4,811,800	\$420,730	\$3,848,698	80%	\$963,102



County of Wellington

Solid Waste Services

Capital Work-in-Progress Expenditures by Department

All Open Projects For The Period Ending October 31, 2014

	Approved Budget	October Actual	LIFE-TO-DATE ACTUALS			% of Budget	Remaining Budget
			Current Year	Previous Years	Total		
Elora Transfer clsd Nichol LF	\$1,100,000	\$0	\$55,866	\$950,703	\$1,006,569	92%	\$93,431
Aberfoyle TS Development	\$950,000	\$145,106	\$408,468	\$538,053	\$946,521	100%	\$3,479
Site Scale Replacements	\$105,000	(\$37,142)	\$107,357	\$0	\$107,357	102%	\$(2,357)
Aberfoyle Closed Site	\$200,000	\$0	\$0	\$0	\$0	0%	\$200,000
Belwood Closed Site	\$360,000	\$0	\$6,411	\$0	\$6,411	2%	\$353,589
Total Capital	\$2,715,000	\$107,963	\$578,102	\$1,488,757	\$2,066,858	76%	648,142



County of Wellington
Planning
Statement of Operations as of
31 Oct 2014

	Annual Budget	October Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$0	\$0	\$22,500	0%	\$(22,500)
Municipal Recoveries	\$40,000	\$6,348	\$29,463	74%	\$10,537
User Fees & Charges	\$240,000	\$10,175	\$212,300	88%	\$27,700
Internal Recoveries	\$500	\$0	\$146	29%	\$354
Total Revenue	\$280,500	\$16,523	\$264,409	94%	\$16,091
Expenditures					
Salaries, Wages and Benefits	\$1,527,900	\$128,832	\$1,191,383	78%	\$336,517
Supplies, Material & Equipment	\$53,700	\$7,165	\$32,032	60%	\$21,668
Purchased Services	\$284,400	\$16,888	\$123,706	43%	\$160,694
Transfer Payments	\$590,000	\$425,000	\$489,149	83%	\$100,852
Internal Charges	\$6,100	\$347	\$3,953	65%	\$2,147
Total Expenditures	\$2,462,100	\$578,232	\$1,840,222	75%	\$621,878
NET OPERATING COST / (REVENUE)	\$2,181,600	\$561,710	\$1,575,813	72%	\$605,787
Transfers					
Transfer to Reserves	\$150,000	\$0	\$150,000	100%	\$0
Total Transfers	\$150,000	\$0	\$150,000	100%	\$0
NET COST (REVENUE)	\$2,331,600	\$561,710	\$1,725,813	74%	\$605,787



County of Wellington

Planning

Capital Work-in-Progress Expenditures by Department

All Open Projects For The Period Ending October 31, 2014

	Approved Budget	October Actual	LIFE-TO-DATE ACTUALS			Remaining Budget
			Current Year	Previous Years	Total	% of Budget
Trans Canada Trail	\$375,000	\$0	\$0	\$0	\$0	0%
Official Plan Update	\$40,000	\$2,547	\$23,935	\$0	\$23,935	60%
Total Capital	\$415,000	\$2,547	\$23,935	\$0	\$23,935	6%



County of Wellington
Green Legacy
Statement of Operations as of
31 Oct 2014

	Annual Budget	October Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$0	\$0	\$7,617	0%	\$(7,617)
Sales Revenue	\$2,000	\$0	\$257	13%	\$1,743
Other Revenue	\$0	\$0	\$1,310	0%	\$(1,310)
Total Revenue	\$2,000	\$0	\$9,184	459%	\$(7,184)
Expenditures					
Salaries, Wages and Benefits	\$457,400	\$43,500	\$418,319	91%	\$39,081
Supplies, Material & Equipment	\$101,100	\$5,605	\$63,510	63%	\$37,590
Purchased Services	\$79,500	\$1,630	\$37,653	47%	\$41,847
Insurance & Financial	\$9,500	\$0	\$8,586	90%	\$914
Internal Charges	\$5,000	\$530	\$4,233	85%	\$767
Total Expenditures	\$652,500	\$51,266	\$532,301	82%	\$120,199
NET OPERATING COST / (REVENUE)	\$650,500	\$51,266	\$523,117	80%	\$127,383
NET COST (REVENUE)	\$650,500	\$51,266	\$523,117	80%	\$127,383



County of Wellington
Emergency Management
Statement of Operations as of
31 Oct 2014

	Annual Budget	October Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Expenditures					
Salaries, Wages and Benefits	\$272,400	\$22,529	\$219,994	81%	\$52,406
Supplies, Material & Equipment	\$19,900	\$263	\$11,233	56%	\$8,667
Purchased Services	\$156,600	\$4,641	\$108,521	69%	\$48,079
Transfer Payments	\$141,000	\$0	\$69,019	49%	\$71,981
Insurance & Financial	\$700	\$360	\$1,465	209%	\$(765)
Total Expenditures	\$590,600	\$27,793	\$410,232	69%	\$180,368
NET OPERATING COST / (REVENUE)	\$590,600	\$27,793	\$410,232	69%	\$180,368
Transfers					
Transfers from Reserves	\$(68,000)	\$(5,272)	\$(52,179)	77%	\$(15,821)
Total Transfers	\$(68,000)	\$(5,272)	\$(52,179)	77%	\$(15,821)
NET COST (REVENUE)	\$522,600	\$22,521	\$358,053	69%	\$164,547



County of Wellington

Emergency Management

Capital Work-in-Progress Expenditures by Department

All Open Projects For The Period Ending October 31, 2014

	Approved Budget	October Actual	LIFE-TO-DATE ACTUALS			% of Budget	Remaining Budget
			Current Year	Previous Years	Total		
Communication Tower	\$400,000	\$0	\$310,511	\$30,892	\$341,404	85%	\$58,596
Total Capital	\$400,000	\$0	\$310,511	\$30,892	\$341,404	85%	58,596



County of Wellington
Police Services
Statement of Operations as of
31 Oct 2014

	Annual Budget	October Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$267,600	\$11,538	\$113,972	43%	\$153,628
Licenses, Permits and Rents	\$153,600	\$13,500	\$138,343	90%	\$15,257
Fines and Penalties	\$75,000	\$4,376	\$54,292	72%	\$20,708
User Fees & Charges	\$79,000	\$5,010	\$66,616	84%	\$12,384
Other Revenue	\$1,000	\$0	\$62	6%	\$938
Total Revenue	\$576,200	\$34,424	\$373,286	65%	\$202,914
Expenditures					
Salaries, Wages and Benefits	\$137,400	\$12,569	\$116,190	85%	\$21,210
Supplies, Material & Equipment	\$40,500	\$10,363	\$46,862	116%	\$(6,362)
Purchased Services	\$359,800	\$32,328	\$334,247	93%	\$25,553
Transfer Payments	\$17,796,000	\$0	\$13,521,562	76%	\$4,274,438
Insurance & Financial	\$10,200	\$0	\$7,596	74%	\$2,604
Minor Capital Expenses	\$4,000	\$0	\$4,172	104%	\$(172)
Debt Charges	\$594,500	\$153,127	\$395,692	67%	\$198,808
Internal Charges	\$1,500	\$51	\$1,239	83%	\$261
Total Expenditures	\$18,943,900	\$208,438	\$14,427,560	76%	\$4,516,340
NET OPERATING COST / (REVENUE)	\$18,367,700	\$174,014	\$14,054,275	77%	\$4,313,425
Transfers					
Transfers from Reserves	\$(93,000)	\$0	\$0	0%	\$(93,000)
Transfer to Capital	\$52,000	\$0	\$52,000	100%	\$0
Transfer to Reserves	\$90,000	\$0	\$90,000	100%	\$0
Total Transfers	\$49,000	\$0	\$142,000	290%	\$(93,000)
NET COST (REVENUE)	\$18,416,700	\$174,014	\$14,196,275	77%	\$4,220,425



County of Wellington

Police Services

Capital Work-in-Progress Expenditures by Department

All Open Projects For The Period Ending October 31, 2014

	Approved Budget	October Actual	LIFE-TO-DATE ACTUALS			% of Budget	Remaining Budget
			Current Year	Previous Years	Total		
NW OPP Operations Centre	\$7,500,000	\$397	\$725,214	\$6,327,781	\$7,052,995	94%	\$447,005
CW OPP Ramp Heating System	\$80,000	\$36,837	\$36,837	\$2,230	\$39,067	49%	\$40,933
New Officers Equipment 2014	\$12,000	\$0	\$6,332	\$0	\$6,332	53%	\$5,668
Live Scan Fingerprinting	\$60,000	\$0	\$0	\$0	\$0	0%	\$60,000
Total Capital	\$7,652,000	\$37,234	\$768,383	\$6,330,010	\$7,098,394	93%	553,606



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

	Annual Budget	October Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$52,300	\$0	\$0	0%	\$52,300
Licenses, Permits and Rents	\$25,000	\$1,372	\$34,429	138%	\$(9,429)
User Fees & Charges	\$60,000	\$3,185	\$57,990	97%	\$2,010
Sales Revenue	\$11,000	\$427	\$2,657	24%	\$8,344
Other Revenue	\$7,000	\$38	\$4,218	60%	\$2,782
Total Revenue	\$155,300	\$5,022	\$99,293	64%	\$56,007
Expenditures					
Salaries, Wages and Benefits	\$1,298,700	\$110,662	\$1,074,771	83%	\$223,929
Supplies, Material & Equipment	\$166,000	\$10,055	\$115,229	69%	\$50,771
Purchased Services	\$251,300	\$19,441	\$223,280	89%	\$28,020
Transfer Payments	\$7,000	\$0	\$3,875	55%	\$3,125
Insurance & Financial	\$19,000	\$0	\$17,410	92%	\$1,590
Internal Charges	\$0	\$0	\$10	0%	\$(10)
Total Expenditures	\$1,742,000	\$140,158	\$1,434,576	82%	\$307,424
NET OPERATING COST / (REVENUE)	\$1,586,700	\$135,135	\$1,335,283	84%	\$251,417
Transfers					
Transfer to Capital	\$175,000	\$0	\$175,000	100%	\$0
Total Transfers	\$175,000	\$0	\$175,000	100%	\$0
NET COST (REVENUE)	\$1,761,700	\$135,135	\$1,510,283	86%	\$251,417



County of Wellington

Museum & Archives at WP

Capital Work-in-Progress Expenditures by Department

All Open Projects For The Period Ending October 31, 2014

	Approved Budget	October Actual	LIFE-TO-DATE ACTUALS			% of Budget	Remaining Budget
			Current Year	Previous Years	Total		
Terrace / OPP Road Upgrade	\$1,300,000	\$101,351	\$462,060	\$7,579	\$469,638	36%	\$830,362
Groves Hospital Grant	\$3,882,000	\$475,546	\$1,405,700	\$7,120	\$1,412,819	36%	\$2,469,181
WP& Artifact Storage Buildings	\$730,000	\$0	\$235	\$206,468	\$206,703	28%	\$523,297
Commons Development	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
Total Capital	\$5,962,000	\$576,897	\$1,867,994	\$221,166	\$2,089,160	35%	3,872,840



County of Wellington
Library Services
Statement of Operations as of
31 Oct 2014

	Annual Budget	October Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$157,500	\$4,133	\$4,633	3%	\$152,867
Municipal Recoveries	\$24,700	\$0	\$14,880	60%	\$9,820
Licenses, Permits and Rents	\$33,000	\$7,478	\$31,518	96%	\$1,482
User Fees & Charges	\$94,100	\$7,558	\$70,475	75%	\$23,625
Sales Revenue	\$7,900	\$586	\$8,485	107%	\$(585)
Other Revenue	\$0	\$722	\$4,717	0%	\$(4,717)
Total Revenue	\$317,200	\$20,476	\$134,709	42%	\$182,491
Expenditures					
Salaries, Wages and Benefits	\$3,597,300	\$288,046	\$2,865,759	80%	\$731,541
Supplies, Material & Equipment	\$795,900	\$88,039	\$651,883	82%	\$144,017
Purchased Services	\$775,000	\$67,607	\$704,780	91%	\$70,220
Insurance & Financial	\$25,100	\$0	\$22,118	88%	\$2,982
Minor Capital Expenses	\$47,000	\$14,258	\$74,305	158%	\$(27,305)
Debt Charges	\$693,400	\$44,871	\$629,945	91%	\$63,455
Internal Charges	\$1,500	\$0	\$350	23%	\$1,150
Total Expenditures	\$5,935,200	\$502,821	\$4,949,140	83%	\$986,060
NET OPERATING COST / (REVENUE)	\$5,618,000	\$482,344	\$4,814,431	86%	\$803,569
Transfers					
Transfers from Reserves	\$(209,700)	\$(14,258)	\$(74,305)	35%	\$(135,395)
Transfer to Capital	\$300,000	\$0	\$300,000	100%	\$0
Transfer to Reserves	\$1,500,000	\$0	\$1,500,000	100%	\$0
Total Transfers	\$1,590,300	\$(14,258)	\$1,725,695	109%	\$(135,395)
NET COST (REVENUE)	\$7,208,300	\$468,086	\$6,540,126	91%	\$668,174



County of Wellington

Library Services

Capital Work-in-Progress Expenditures by Department

All Open Projects For The Period Ending October 31, 2014

	Approved Budget	October Actual	LIFE-TO-DATE ACTUALS			% of Budget	Remaining Budget
			Current Year	Previous Years	Total		
Aboyne Facility Improvements	\$570,000	\$0	\$0	\$106,166	\$106,166	19%	\$463,834
Fergus Branch Exp and Reno	\$5,000,000	\$373,378	\$1,919,683	\$1,326,512	\$3,246,195	65%	\$1,753,805
Fergus Branch Coll Enhancement	\$50,000	\$1,292	\$2,581	\$0	\$2,581	5%	\$47,419
Palmerston Branch Exp	\$500,000	\$0	\$20,623	\$0	\$20,623	4%	\$479,377
Radio Frequency ID System	\$50,000	\$0	\$11,054	\$0	\$11,054	22%	\$38,946
Total Capital	\$6,170,000	\$374,670	\$1,953,941	\$1,432,677	\$3,386,618	55%	2,783,382



County of Wellington
Ontario Works
Statement of Operations as of
31 Oct 2014

	Annual Budget	October Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$18,693,500	\$1,640,021	\$15,740,757	84%	\$2,952,743
Municipal Recoveries	\$3,772,200	\$283,726	\$2,850,796	76%	\$921,404
Other Revenue	\$56,900	\$3,525	\$53,558	94%	\$3,342
Internal Recoveries	\$10,300	\$0	\$11,425	111%	\$(1,125)
Total Revenue	\$22,532,900	\$1,927,272	\$18,656,537	83%	\$3,876,363
Expenditures					
Salaries, Wages and Benefits	\$5,725,200	\$480,181	\$4,854,528	85%	\$870,672
Supplies, Material & Equipment	\$213,800	\$8,838	\$136,439	64%	\$77,361
Purchased Services	\$372,600	\$34,183	\$295,434	79%	\$77,166
Social Assistance	\$16,740,000	\$1,414,332	\$13,671,816	82%	\$3,068,184
Transfer Payments	\$24,300	\$0	\$12,171	50%	\$12,129
Insurance & Financial	\$0	\$0	\$569	0%	\$(569)
Internal Charges	\$1,269,900	\$105,284	\$1,065,045	84%	\$204,855
Total Expenditures	\$24,345,800	\$2,042,819	\$20,036,001	82%	\$4,309,799
NET OPERATING COST / (REVENUE)	\$1,812,900	\$115,547	\$1,379,464	76%	\$433,436
NET COST (REVENUE)	\$1,812,900	\$115,547	\$1,379,464	76%	\$433,436



County of Wellington
Child Care Services
Statement of Operations as of
31 Oct 2014

	Annual Budget	October Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$11,080,300	\$1,535,455	\$9,826,099	89%	\$1,254,201
Municipal Recoveries	\$2,223,100	\$318,219	\$1,465,661	66%	\$757,439
User Fees & Charges	\$241,000	\$14,524	\$138,477	57%	\$102,523
Internal Recoveries	\$313,100	\$81,731	\$305,723	98%	\$7,377
Total Revenue	\$13,857,500	\$1,949,928	\$11,735,959	85%	\$2,121,541
Expenditures					
Salaries, Wages and Benefits	\$3,210,100	\$256,447	\$2,469,049	77%	\$741,051
Supplies, Material & Equipment	\$168,100	\$15,781	\$130,592	78%	\$37,508
Purchased Services	\$139,800	\$99,958	\$313,446	224%	\$(173,646)
Social Assistance	\$10,126,200	\$1,532,533	\$8,573,110	85%	\$1,553,090
Transfer Payments	\$100,000	\$25,000	\$122,994	123%	\$(22,994)
Insurance & Financial	\$0	\$0	\$3,607	0%	\$(3,607)
Minor Capital Expenses	\$119,600	\$7,584	\$33,930	28%	\$85,670
Internal Charges	\$951,700	\$133,512	\$819,147	86%	\$132,553
Total Expenditures	\$14,815,500	\$2,070,816	\$12,465,875	84%	\$2,349,625
NET OPERATING COST / (REVENUE)	\$958,000	\$120,887	\$729,916	76%	\$228,084
Transfers					
Transfers from Reserves	\$(100,000)	\$0	\$(102,811)	103%	\$2,811
Total Transfers	\$(100,000)	\$0	\$(102,811)	103%	\$2,811
NET COST (REVENUE)	\$858,000	\$120,887	\$627,105	73%	\$230,895



County of Wellington
Social Housing
Statement of Operations as of
31 Oct 2014

	Annual Budget	October Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$7,254,500	\$772,357	\$6,183,912	85%	\$1,070,588
Municipal Recoveries	\$15,458,300	\$1,148,183	\$11,825,972	77%	\$3,632,328
Licenses, Permits and Rents	\$5,125,000	\$435,008	\$4,352,215	85%	\$772,785
User Fees & Charges	\$52,500	\$5,962	\$52,998	101%	\$(498)
Other Revenue	\$0	\$0	\$1,798	0%	\$(1,798)
Total Revenue	\$27,890,300	\$2,361,510	\$22,416,895	80%	\$5,473,405
Expenditures					
Salaries, Wages and Benefits	\$3,416,700	\$282,795	\$2,765,536	81%	\$651,164
Supplies, Material & Equipment	\$339,700	\$33,417	\$242,220	71%	\$97,480
Purchased Services	\$6,067,700	\$374,341	\$5,174,805	85%	\$892,895
Social Assistance	\$17,574,500	\$1,366,512	\$13,601,373	77%	\$3,973,127
Transfer Payments	\$1,225,300	\$306,336	\$1,225,344	100%	\$(44)
Insurance & Financial	\$224,100	\$0	\$184,894	83%	\$39,206
Minor Capital Expenses	\$1,325,000	\$177,995	\$777,406	59%	\$547,594
Internal Charges	\$653,800	\$54,482	\$553,405	85%	\$100,395
Total Expenditures	\$30,826,800	\$2,595,878	\$24,524,982	80%	\$6,301,818
NET OPERATING COST / (REVENUE)	\$2,936,500	\$234,368	\$2,108,087	72%	\$828,413
Transfers					
Transfer to Capital	\$290,200	\$0	\$290,200	100%	\$0
Transfer to Reserves	\$1,500,000	\$0	\$1,500,000	100%	\$0
Total Transfers	\$1,790,200	\$0	\$1,790,200	100%	\$0
NET COST (REVENUE)	\$4,726,700	\$234,368	\$3,898,287	82%	\$828,413



County of Wellington
County Affordable Housing
Statement of Operations as of
31 Oct 2014

	Annual Budget	October Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$206,400	\$0	\$157,049	76%	\$49,352
Licenses, Permits and Rents	\$404,200	\$48,150	\$409,066	101%	\$(4,866)
User Fees & Charges	\$0	\$25	\$975	0%	\$(975)
Total Revenue	\$610,600	\$48,175	\$567,089	93%	\$43,511
Expenditures					
Salaries, Wages and Benefits	\$3,600	\$225	\$3,814	106%	\$(214)
Supplies, Material & Equipment	\$14,200	\$1,109	\$19,343	136%	\$(5,143)
Purchased Services	\$294,900	\$30,313	\$230,145	78%	\$64,755
Transfer Payments	\$3,500	\$3,364	\$3,364	96%	\$136
Insurance & Financial	\$9,900	\$1,216	\$10,746	109%	\$(846)
Minor Capital Expenses	\$26,600	\$19,843	\$30,914	116%	\$(4,314)
Debt Charges	\$301,600	\$0	\$230,500	76%	\$71,100
Total Expenditures	\$654,300	\$56,070	\$528,827	81%	\$125,473
NET OPERATING COST / (REVENUE)	\$43,700	\$7,894	\$(38,263)	(88%)	\$81,963
Transfers					
Transfers from Reserves	\$(43,700)	\$(3,364)	\$(3,364)	8%	\$(40,336)
Transfer to Reserves	\$500,000	\$0	\$500,000	100%	\$0
Total Transfers	\$456,300	\$(3,364)	\$496,636	109%	\$(40,336)
NET COST (REVENUE)	\$500,000	\$4,531	\$458,374	92%	\$41,626



County of Wellington

Social Services

Capital Work-in-Progress Expenditures by Department

All Open Projects For The Period Ending October 31, 2014

	Approved Budget	October Actual	LIFE-TO-DATE ACTUALS				Remaining Budget
			Current Year	Previous Years	Total	% of Budget	
Child Care Services							
Willowdale Construction	\$2,375,000	\$464,980	\$1,635,019	\$0	\$1,635,019	69%	\$739,981
Subtotal Child Care Services	\$2,375,000	\$464,980	\$1,635,019	\$0	\$1,635,019	69 %	\$739,981
Social Housing							
261-263 Speedvale Elevator	\$40,000	\$0	\$0	\$0	\$0	0%	\$40,000
221 Mary Landscape upgrade	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
263 Speedvale Fire System	\$60,000	\$0	\$0	\$0	\$0	0%	\$60,000
500 Ferrier Front Entrance	\$40,000	\$10,696	\$10,696	\$0	\$10,696	27%	\$29,304
Applewood Sunset Parking Lot	\$100,000	\$51,385	\$51,385	\$0	\$51,385	51%	\$48,615
51 John St Make up Air Unit	\$70,000	\$12,453	\$12,453	\$0	\$12,453	18%	\$57,547
Willow Dawson Parking Lot	\$130,000	\$100,019	\$100,019	\$0	\$100,019	77%	\$29,981
450 Albert Front Entrance	\$40,000	\$11,778	\$11,778	\$0	\$11,778	29%	\$28,222
229 Dublin Roof	\$25,000	\$0	\$0	\$0	\$0	0%	\$25,000
212 Whites Rd Parking Lot	\$100,000	\$30,835	\$30,835	\$0	\$30,835	31%	\$69,165
130 Grange Balcony Waterproof	\$170,000	\$41,764	\$44,766	\$0	\$44,766	26%	\$125,234
212 Whites Rd Make up Air Unit	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
411 Waterloo Retaining Wall	\$180,000	\$3,204	\$131,734	\$0	\$131,734	73%	\$48,266
212 Whites Rd Balcony	\$120,000	\$36,954	\$36,954	\$0	\$36,954	31%	\$83,046
Subtotal Social Housing	\$1,175,000	\$299,088	\$430,621	\$0	\$430,621	37 %	\$744,379
Affordable Housing							
Investing in Affordable Hsg	\$600,000	\$0	\$0	\$0	\$0	0%	\$600,000
Gordon St Moisture Remediation	\$350,000	\$8,864	\$248,404	\$62,582	\$310,986	89%	\$39,014
Purchase Arthur Affordable Hsg	\$1,100,000	\$0	\$1,074,861	\$0	\$1,074,861	98%	\$25,140
Subtotal Affordable Housing	\$2,050,000	\$8,864	\$1,323,264	\$62,582	\$1,385,847	68 %	\$664,153
Total Capital	\$5,600,000	\$772,933	\$3,388,904	\$62,582	\$3,451,487	62%	2,148,513



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

	Annual Budget	October Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$7,898,200	\$735,082	\$6,783,411	86%	\$1,114,789
Municipal Recoveries	\$1,309,000	\$84,135	\$1,065,379	81%	\$243,621
User Fees & Charges	\$4,182,500	\$349,938	\$3,441,433	82%	\$741,067
Other Revenue	\$0	\$313	\$16,802	0%	\$(16,802)
Total Revenue	\$13,389,700	\$1,169,467	\$11,307,025	84%	\$2,082,675
Expenditures					
Salaries, Wages and Benefits	\$13,989,300	\$1,164,319	\$11,783,099	84%	\$2,206,201
Supplies, Material & Equipment	\$1,182,300	\$65,765	\$890,827	75%	\$291,473
Purchased Services	\$974,800	\$76,718	\$880,772	90%	\$94,028
Insurance & Financial	\$32,000	\$0	\$31,682	99%	\$318
Minor Capital Expenses	\$0	\$0	\$12,890	0%	\$(12,890)
Debt Charges	\$1,964,000	\$107,146	\$1,604,392	82%	\$359,608
Internal Charges	\$1,083,100	\$88,069	\$882,511	81%	\$200,589
Total Expenditures	\$19,225,500	\$1,502,016	\$16,086,172	84%	\$3,139,328
NET OPERATING COST / (REVENUE)	\$5,835,800	\$332,549	\$4,779,147	82%	\$1,056,653
Transfers					
Transfer to Capital	\$128,000	\$0	\$128,000	100%	\$0
Transfer to Reserves	\$1,393,000	\$0	\$250,000	18%	\$1,143,000
Total Transfers	\$1,521,000	\$0	\$378,000	25%	\$1,143,000
NET COST (REVENUE)	\$7,356,800	\$332,549	\$5,157,147	70%	\$2,199,653



County of Wellington

Homes for the Aged

Capital Work-in-Progress Expenditures by Department

All Open Projects For The Period Ending October 31, 2014

	Approved Budget	October Actual	LIFE-TO-DATE ACTUALS			% of Budget	Remaining Budget
			Current Year	Previous Years	Total		
Resident Vans	\$85,000	\$0	\$0	\$21,821	\$21,821	26%	\$63,179
Terrace Roof Replacement	\$2,500,000	\$0	\$85,832	\$2,418,690	\$2,504,521	100%	\$(4,521)
Nursing Equipment Replacements	\$50,000	\$0	\$51,627	\$0	\$51,627	103%	\$(1,627)
Resident Equipment Lifts	\$60,000	\$0	\$49,375	\$0	\$49,375	82%	\$10,625
Boiler Replacements	\$155,000	\$0	\$0	\$0	\$0	0%	\$155,000
Total Capital	\$2,850,000	\$0	\$186,834	\$2,440,510	\$2,627,344	92%	222,656



County of Wellington
Economic Development
Statement of Operations as of
31 Oct 2014

	Annual Budget	October Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$81,000	\$0	\$41,484	51%	\$39,516
Municipal Recoveries	\$17,500	\$0	\$17,500	100%	\$0
User Fees & Charges	\$71,500	\$13,140	\$42,729	60%	\$28,771
Other Revenue	\$11,000	\$664	\$3,413	31%	\$7,587
Total Revenue	\$181,000	\$13,804	\$105,125	58%	\$75,875
Expenditures					
Salaries, Wages and Benefits	\$239,100	\$21,188	\$195,735	82%	\$43,365
Supplies, Material & Equipment	\$18,900	\$3,224	\$18,064	96%	\$836
Purchased Services	\$382,200	\$26,895	\$197,303	52%	\$184,897
Transfer Payments	\$255,000	\$100,000	\$208,000	82%	\$47,000
Total Expenditures	\$895,200	\$151,306	\$619,101	69%	\$276,099
NET OPERATING COST / (REVENUE)	\$714,200	\$137,503	\$513,976	72%	\$200,224
Transfers					
Transfers from Reserves	\$(175,000)	\$0	\$0	0%	\$(175,000)
Transfer to Reserves	\$100,000	\$0	\$100,000	100%	\$0
Total Transfers	\$(75,000)	\$0	\$100,000	(133%)	\$(175,000)
NET COST (REVENUE)	\$639,200	\$137,503	\$613,976	96%	\$25,224



COUNTY OF WELLINGTON

COMMITTEE REPORT

To: Chair and Members of the Administration, Finance and Personnel Committee
From: Ken DeHart, County Treasurer
Date: Tuesday, November 18, 2014
Subject: **2014 Supplementary and Weighted Assessment Report - November**

Background:

This report provides an update on the status of supplementary and omitted assessments processed by the Municipal Property Assessment Corporation (MPAC) since the last roll return. Three production runs dated May 16, August 15 and October 31 had been scheduled for 2014. The October 31 extract is expected to produce revenue totals as shown on the attached Schedule A. Supplementary assessments relate to 2014 while omitted assessments can go back two years covering 2012 and 2013.

Supplementary and omitted assessment values of \$116.3 million are expected to generate revenue for County purposes of \$502,179 from the third and final extract for a combined year-to-date estimated revenue of \$1,281,944 which is higher than the \$1,000,000 allowed for in the budget. This figure does not take into account the effect of write-offs and other adjustments made during the year.

As of November 7, the 2014 assessment roll was 1.37% higher than the roll returned in December 2013. The in-year weighted assessment roll used for tax rate setting purposes has increased by 1.49%. Upon reconciliation by member municipalities, staff will report final assessment growth, supplementary revenue and write-off adjustment totals to the Committee early in 2015.

2015 will be the third year of the legislated 4-year assessment phase in cycle. Assessment notices for those properties experiencing a change were mailed earlier this month. 2014 Notice based Market Change Profile reports have been released by MPAC however due to timing they may not include all adjustments yet to be made prior to roll delivery on December 9. Based on OPTA Tax Tool reports, early projections of assessment to be phased-in for 2015 are approximately 4.85% over the 2014 roll as returned. Staff will begin tax impact studies and provide an update to the Committee early next year.

Comments relating to this report:

- Due to an unusually poor August supplementary run, local and County staff reviewed permits and compiled target inspection lists for MPAC to be included on the November extract
- These efforts resulted in increased revenue and growth to the assessment roll
- In Puslinch, a large new commercial facility, Mammoet Crane Inc., was assessed adding \$9 million to their commercial CVA base
- Development has begun at the new site of Mark Wilson's Used Car lot in Guelph/Eramosa. MPAC has changed the farm tax class to vacant industrial land until it opens for business commercially
- A large million dollar addition to Musashi was assessed in Wellington North

- MPAC and County staff caution municipalities to expect supplementary and omitted assessment amounts to decline year by year as MPAC catches up on outstanding permits. This becomes evident when we break down annual supplementary revue of \$1,281,944 into the tax years:

2012	\$ 78,745
2013	\$299,277
2014	\$903,022

- This caution seems to contradict the outstanding building permit statistics stated below and staff plan to discuss this issue with Municipal Relations Representatives from MPAC at an upcoming treasurers meeting in December
- MPAC has provided a list of top ten outstanding Assessment Review Board appeals in Wellington County based on assessment value at risk. Five of the top ten are in Puslinch, comprised of three gravel pit properties, Morguard and Con-Cast having a combined valuation of \$78.9 million in the commercial and industrial classes
- The remaining significant appeals are Jefferson Elora, Walmart, Target and Riocan shopping plazas in Centre Wellington and TG Minto in Palmerston
- Municipalities with gravel pits under appeal should continue to budget higher than typical write-off estimates as appeal cases have not been heard or mediated during 2014 as expected

The most recent Municipal Status Report released by MPAC dated September 30, 2014 continues to show a significant number of building permits remain outstanding throughout Wellington County.

	Outstanding Building Permits		
	Major (+\$10,000)	Minor (-\$10,000)	Total
Puslinch	224	79	303
Guelph/Eramosa	295	141	436
Erin	300	146	446
Centre Wellington	548	347	895
Mapleton	355	124	479
Minto	70	80	150
Wellington North	248	146	394
County Total	2040	1063	3103

Included in the above figures are 927 permits issued two years ago or longer. County and local municipal staff will continue to review all outstanding building permits issued or completed. Follow up lists will be provided to MPAC for property inspection and assessment.

Recommendation:

That the 2014 Supplementary and Weighted Assessment Report - November be received for information.

Respectfully submitted,



Ken DeHart, CPA, CGA
County Treasurer

SCHEDULE A
Supplementary and Weighted Assessment Report - November 2014

OCTOBER 31, 2014 SUPPLEMENTARY REVENUE ESTIMATE

	Upper-Tier	Lower-Tier	Education	TOTAL
PUSLINCH	108,087	27,308	82,698	218,093
GUELPH ERAMOSA	68,179	27,274	48,000	143,453
ERIN	55,433	24,316	26,834	106,583
CENTRE WELL	139,913	63,696	49,895	253,504
MAPLETON	54,856	32,024	40,550	127,430
MINTO	21,799	18,169	11,840	51,808
WELL NORTH	53,912	44,082	33,148	131,142
COUNTY	502,179	236,869	292,965	1,032,013
AUG 15, 2014 SUPP RUN	204,333	96,428	64,925	365,686
MAY 15, 2014 SUPP RUN	575,432	298,759	260,121	1,134,311
YTD SUPP REVENUES	1,281,944	632,056	618,011	2,532,010

NOVEMBER ?, 2014 IN-YEAR CVA ASSESSMENT GROWTH *

	2014 Roll CVA	In-Year Growth	Growth	% Change	Wtd Assmt
PUSLINCH	1,854,567,270	1,886,348,335	31,781,065	1.71%	1.63%
GUELPH ERAMOSA	2,284,905,611	2,298,562,750	13,657,139	0.60%	0.64%
ERIN	2,144,224,947	2,168,405,538	24,180,591	1.13%	1.21%
CENTRE WELL	3,823,270,947	3,895,843,043	72,572,096	1.90%	1.89%
MAPLETON	1,683,621,917	1,710,037,627	26,415,710	1.57%	2.45%
MINTO	902,592,006	908,028,782	5,436,776	0.60%	0.67%
WELL NORTH	1,433,336,257	1,452,129,995	18,793,738	1.31%	1.58%
COUNTY	14,126,518,955	14,319,356,070	192,837,115	1.37%	1.49%

* CVA totals include taxable, PIL and exempt



COUNTY OF WELLINGTON

COMMITTEE REPORT

To: Chair and Members of the Administration, Finance and Personnel Committee
From: Mark Bolzon, Manager of Purchasing and Risk Management Services
Date: Tuesday, November 18, 2014
Subject: **Renewal of County of Wellington Insurance Programme - 2015**

Background:

Last year County Council awarded the insurance tender for 2014 coverage to Frank Cowan Company Limited with the option to renew annually for an additional six years.

The County's existing coverage includes \$25,000,000 general liability with no aggregate and a deductible of \$50,000 on all policies excluding fleet which continues to have a deductible of \$10,000 per occurrence. Environmental Liability coverage is \$3 million per occurrence with a \$5 million aggregate.

The estimated insured values of the County's assets including Social Housing units are as follows, with the equipment schedules and listing having being reconciled with our insurers and includes corrections based on updated data, information and calculations –

2015 Insured Values

- Property \$334,330,084.00 (includes contents and solar panels)
- Licenced Equipment \$9,415,625.52
- Unlicenced Equipment \$6,821,196.52

The County has experienced a very low loss history in the past. The insurers credit the County's employees and their risk awareness, as well as our operations including standards for road and building maintenance. As a result our insurance premiums have remained stable. Our claims history summary is as follows –

YEAR	NUMBER OF INCIDENTS*	NUMBER OF CLAIMS**	INCURRED AMOUNT***
2004-2005	Not avail	14	\$37,700
2005-2006	25	12	\$86,300
2006-2007	20	5	\$221
2007	25	0	\$2,200
2008	50	26	\$28,700
2009	43	19	\$2,000
2010	36	6	\$6,000
2011	33	6	\$40,100
2012	47	2	\$10,049
2013	47	9	\$108,185
2014	42	3	\$34,000 to date

* **Number of Incidents** – is the number of incidents actually received by the County of Wellington.

****Number of Claims** – is the number of incidents that required reporting to the County's insurers and adjusters.

*****Incurred Amount** – is the amount of money paid to claimants by the insurers and the County but excludes any amounts that have not been settled (court claims)

There were four settlements made by our insurers for the first half of 2014 for claims made from 2009-2013. The County's payment, under the deductible of \$50,000, totaled \$134,177 which was paid from the insurance reserve. Additional payments have been made as a result of claim settlements negotiated between the County's insurers and third parties that total another \$27,362 (net of recoveries). The total amount transferred from the County's insurance reserve in 2014 to date for all of these settlements is \$166,628.

The total 2015 premium are quoted at \$751,871 exclusive of applicable taxes. Total premiums paid in 2014 were \$738,040. This represents an increase of approximately 1.9%, and includes the addition (full year coverage) of the North Wellington OPP Operations (Teviotdale OPP) and the affordable housing building (10 unit apartment complex) in Arthur.

Recommendation:

That the 2015 insurance programme submitted by Ostic Insurance of Fergus and the Frank Cowan Insurance Company of Princeton be accepted at the quoted premium of \$751,871 excluding applicable taxes; and

That staff be authorized to sign the required contract documents and issue the necessary purchase orders.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Mark Bolzon', with a long horizontal flourish extending to the right.

Mark Bolzon
Manager, Purchasing and Risk Management Services



COUNTY OF WELLINGTON

COMMITTEE REPORT

To: Chair and Members of the Administration, Finance and Personnel Committee
From: Ken DeHart, County Treasurer
Date: Tuesday, November 18, 2014
Subject: Ontario Municipal Partnership Fund

Background:

In 2005 the Province created the Ontario Municipal Partnership Fund (OMPF), which replaced the Community Reinvestment Fund (CRF) as the province's primary transfer payment to municipalities. The OMPF now consists of five components: Assessment Equalization, Northern Communities, Rural Communities, Fiscal Circumstances and Transitional. Previous grant components dedicated to policing, farmland and managed forests have been eliminated. The County's 2015 OMPF funding amount is identified entirely under transitional assistance. The newly redesigned OMPF programme is intended to support municipalities with limited property assessment and targets funding to rural municipalities with the most challenging fiscal circumstances. It continues to move away from assisting rural municipalities to mitigate the original farm tax rebate download by the province over 15 years ago. This is putting rural municipalities at a competitive disadvantage with its urban counterparts.

On November 14, 2014, the province announced additional changes to the OMPF funding for the 2015 year. These changes follow significant ones made in 2013 and 2014 and reported to committee at that time. This report highlights some of those changes and the expected impact to the County.

2015 OMPF Allocation

In 2013 the government announced that the OMPF would be reviewed and phased down to \$500 million by 2016, in connection with the Provincial-Municipal Fiscal and Service Delivery Review. Reductions to the social programmes grant component of the fund have occurred since 2008 as the upload of social services costs has proceeded to reflect that some of the costs are no longer the responsibility of the municipalities. The phase-down schedule for the OMPF grant indicated a \$25 million drop in funding each year beginning in 2013 which would reduce the overall funding to \$500 million by 2016. In 2015, the drop in annual funding has been accelerated to \$35 million, with a further \$15 million drop in 2016.

The correspondence received from the government indicates a reduction in OMPF funding for the County in 2015 of 20% down to \$2,888,800. This results in a decrease of \$722,200 in funding for the County in 2015 (or a 0.9% impact to the tax levy). The 2014-2018 five-year plan had incorporated a 15% forecasted drop in 2015 funding or \$542,000.

2016-2019 OMPF

The details of the 2016 allocation are undetermined at this time. Staff recommend a prudent approach of anticipating further reductions to the County allocation in order to mitigate additional future unexpected drop-offs in funding. The following chart provides an illustration of OMPF funding for the County based on a further reduction of 10% in 2016, after which time it is assumed that the OMPF would remain at this consistent funding level. The resulting impact of the reductions could have the County's OMPF allocations down to \$2.6 million in 2016 or an overall reduction of over \$2.1 million from the \$4.7 million received in 2012.

COUNTY OF WELLINGTON O.M.P.F. PAYMENTS		
Year	Original/Final Allocation	Amount
2009	Final Reconciliation	\$ 4,110,600
2010	Final Reconciliation	\$ 4,330,700
2011	Original Allocation	\$ 4,331,500
2012	Original Allocation	\$ 4,720,200
2013	Original Allocation	\$ 4,248,200
2014	Original Allocation	\$ 3,611,000
2015	Original Allocation	\$ 2,888,800
2016	Forecasted Allocation	\$ 2,600,000

Recommendation:

That the County Treasurer's report re: Ontario Municipal Partnership Fund be received for information.

Respectfully submitted,



Ken DeHart, CPA, CGA
County Treasurer

Ministry of Finance

Office of the Minister
7th Floor
Frost Building South
7 Queen's Park Cr
Toronto ON M7A 1Y7
Tel (416) 325-0400
Fax (416) 325-0374
www.fin.gov.on.ca

**Ministry of
Municipal Affairs and Housing**

Office of the Minister
17th Floor
777 Bay Street
Toronto, ON M5G 2E5
Tel (416) 585-7000
Fax (416) 585-6470
www.mah.gov.on.ca



November 13, 2014

Dear Head of Council:

We are writing to announce the release of the Ontario Municipal Partnership Fund (OMPF) program allocations for 2015.

In 2015, the province will provide a total of \$515 million in unconditional funding through the OMPF to 388 municipalities across the province. This funding, combined with the municipal benefit resulting from the provincial uploads, will total more than \$ 2.2 billion in 2015. This is three and a half times the level of funding provided in 2004.

As you know, the review of the OMPF and the phase-down of the program to \$500 million by 2016 was announced in 2012, and was also part of our 2008 upload agreement with the Association of Municipalities of Ontario (AMO) and other municipalities.

The OMPF was redesigned in 2014 following consultations with municipalities from across the province. The redesigned program supports municipalities with limited property assessment, and recognizes the unique challenges of northern and rural municipalities. In addition, the program has been transformed to better target funding to northern and rural municipalities with the most challenging fiscal circumstances.

Over the past year, the Province has continued to consult with AMO and other municipal representatives on how best to support municipalities through the program.

The 2015 OMPF builds on the redesigned program that was announced last Fall, and responds to municipal input that the program should further target funding to municipalities with the greatest fiscal challenges.

The government also recognizes the importance of ensuring a manageable transition towards a program that is more targeted to these municipalities. In response to the feedback that we have heard through the consultations, the OMPF will continue to provide a significant amount of transitional assistance to ensure that municipalities receive a guaranteed level of support based on their 2014 OMPF allocation.

.../cont'd

Northern municipalities will receive at least 90 per cent of their 2014 OMPF allocation, while municipalities in other regions of the province will receive at least 80 per cent. These minimum levels of support will be enhanced up to 100 per cent for municipalities with more challenging fiscal circumstances.

The 2015 OMPF reflects the government's commitment to move toward a program that better targets funding to northern and rural municipalities with the most challenging fiscal circumstances. We look forward to continuing to work with our municipal partners to ensure the design of the OMPF continues to reflect the long-term priorities of municipalities.

The Ministry of Finance's (MOF) Provincial-Local Finance Division will be providing your municipal Treasurers and Clerk-Treasurers with further details on the 2015 OMPF. This information and other supporting materials will be posted in both English and French on the MOF website:

<http://www.fin.gov.on.ca/en/budget/ompf/2015>

We are also pleased to continue our commitment to the upload of municipal costs in accordance with the 2008 Provincial Municipal Fiscal and Service Delivery Review (PMFSDR) agreement.

In 2015, we will continue the phased upload of Ontario Works (OW) benefit costs and court security and prisoner transportation costs. This builds on our previous uploads of Ontario Drug Benefits (ODB) and Ontario Disability Support Program (ODSP).

As a result of the upload, municipalities will benefit from more than \$1.7 billion in reduced costs in 2015 alone. Combined with the OMPF, this is the equivalent of 13 per cent of municipal property tax revenue in the province.

Despite the phase-down of the OMPF, our commitment to the provincial uploads means that overall support to municipalities will continue to increase, with the provincial uploads more than offsetting the reduction to the program.

It is important to acknowledge that in two-tier systems, the removal of these costs off the property tax base benefits all local taxpayers including those residing in lower-tier municipalities. We encourage upper and lower tier municipalities to engage in discussions to ensure that the savings resulting from the uploads benefit their shared taxpayers in the most effective way possible.

.../cont'd

Our government has a very strong record of supporting and working with municipalities. In 2015, municipalities will benefit from approximately \$3.7 billion in ongoing support through the OMPF, provincial uploads, and other provincial initiatives – an increase of \$2.6 billion from the level provided in 2003.

Our significant investments in municipal infrastructure are supporting communities across Ontario. Most recently, our government announced the new permanent \$100 million per year Ontario Community Infrastructure Fund (OCIF) to support the revitalization and repair of roads, bridges and other critical infrastructure in small, rural and northern communities.

We look forward to continuing to work with our municipal partners to strengthen and support communities across the province.

Sincerely,

Information Copy
Original Signed By

Charles Sousa
Minister
Ministry of Finance

Information Copy
Original Signed By

Ted McMeekin
Minister
Ministry of Municipal Affairs and Housing

Ontario Municipal Partnership Fund (OMPF) 2015 Allocation Notice



County of Wellington

75000

2015 Highlights for the County of Wellington

- The County of Wellington's estimated benefit of the 2015 provincial uploads totals \$4,764,100.
- In addition, the County of Wellington will receive \$2,888,800 through the 2015 OMPF.
- The 2015 uploads combined with the OMPF exceed the payments received in 2004 by \$6,395,900.

A	Total 2015 OMPF	\$2,888,800
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1. Assessment Equalization Grant	-
2. Northern Communities Grant	-
3. Rural Communities Grant	-
4. Northern and Rural Fiscal Circumstances Grant	-
5. Transitional Assistance	\$2,888,800

B	2015 Combined Benefit of OMPF and Provincial Uploads (Line B1 + Line B2)	\$7,652,900
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1. Total OMPF (Equal to Line A)	\$2,888,800
2. Provincial Uploads	\$4,764,100

C	Other Ongoing Provincial Support	\$4,006,900
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1. Public Health	\$2,271,400
2. Land Ambulance	\$1,735,500

D Key OMPF Data Inputs

1. Households	35,924
2. Total Weighted Assessment per Household	\$358,893
3. Rural and Small Community Measure	72.2%
4. Northern and Rural Municipal Fiscal Circumstances Index	n/a
5. 2015 Guaranteed Level of Support	80.0%
6. 2014 OMPF (Line A from 2014 Allocation Notice)	\$3,611,000

Issued: November 2014

Ontario Municipal Partnership Fund (OMPF) 2015 Allocation Notice



County of Wellington

75000

2015 OMPF Allocation Notice - Line Item Descriptions

- A** The OMPF grants are described in detail in the OMPF Technical Guide – this document can be found on the Ministry of Finance's website at: <http://www.fin.gov.on.ca/en/budget/ompf/2015>
-
- A5** If applicable, reflects the amount of transitional support provided to assist the municipality in adjusting to the redesigned OMPF program.
-
- B1** Sum of 2015 OMPF grants. (Equal to Line A)
-
- B2** Estimated 2015 benefit of the Province's upload of social assistance benefit program as well as court security and prisoner transportation costs.
-
- C1** The estimated 2015 municipal benefit of the Province's 75 per cent share of public health funding relative to its 50 per cent share in 2004. In two-tier systems, this benefit is identified at the upper-tier level. Actual municipal savings may not correspond with the Allocation Notice due to budget approvals made by the local Boards of Health. Municipalities may provide additional funding beyond their obligated cost share. Any additional municipal funding is not included in the calculation of the public health figure.
-
- C2** The estimated 2015 municipal benefit of the Province's 50 per cent share of land ambulance funding is relative to its share in 2005. This incremental increase in land ambulance funding delivers on the Province's commitment to strengthen land ambulance services and maintain the 50:50 sharing of land ambulance costs. In two-tier systems, this benefit is identified at the upper-tier level.
-
- D2** Refers to the total assessment for a municipality weighted by the tax ratio for each class of property (including payments in lieu of property taxes retained by the municipality) divided by the total number of households.
-
- D3** Represents the proportion of a municipality's population that resides in rural areas or small communities. For additional information see the 2015 OMPF Technical Guide.
-
- D4** The northern and rural Municipal Fiscal Circumstances Index (MFCI) measures a municipality's fiscal circumstances relative to other northern and rural municipalities in the province, and ranges from 0 to 10. A lower MFCI corresponds to relatively positive fiscal circumstances, whereas a higher MFCI corresponds to more challenging fiscal circumstances. For additional information see the 2015 OMPF Technical Guide.
-
- D5** Represents the guaranteed level of support the municipality will receive from the Province through the 2015 OMPF. For additional information see the 2015 OMPF Technical Guide.
-
- D6** 2014 OMPF allocation.

Note: Provincial funding and other ongoing provincial support initiatives rounded to multiples of \$100.