



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

April 16, 2013

1:00 pm

County Administration Centre
Guthrie Room

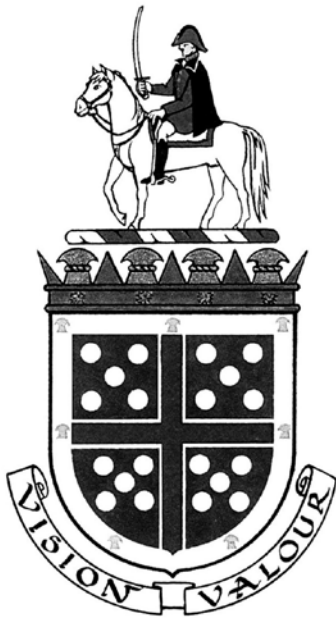
Members: Warden White; Councillors Green (Chair), Bridge, Lever, Ross-Zuj

	Pages
1. Call to Order	
2. Declaration of Pecuniary Interest	
3. Administration	
4. Finance	
4.1. Financial Statements as of March 31, 2013	2 - 40
4.2. 2013 Federal Budget MFOA Analysis	41 - 51
4.3. Federal Gas Tax Fund Report as of December 31, 2012	52 - 54
4.4. 2012 Year-End Accounting Report	55 - 56
4.5. Authority to Negotiate and Place a County Debenture Issue	57 - 58
4.6. 2013 Tax Policy	59 - 73
5. Personnel	
5.1. CUPE Job Evaluation	74 - 75
6. Closed Meeting	
7. Rise and Report	
8. Adjournment	
Next meeting date May 15, 2013 or at the call of the Chair.	

THE COUNTY OF WELLINGTON

**ADMINISTRATION, FINANCE
AND PERSONNEL COMMITTEE**

**CORPORATE FINANCIAL
STATEMENTS**



March 31, 2013



County of Wellington
General Revenue & Expenditure
 Statement of Operations as of
 31 Mar 2013

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Property Taxation	\$79,412,900	\$19,050,717	\$18,980,593	24%	\$60,432,307
Grants and Subsidies	\$6,870,400	\$0	\$1,062,050	15%	\$5,808,350
Sales Revenue	\$12,000	\$0	\$0	0%	\$12,000
Other Revenue	\$2,658,800	\$107,498	\$(217,670)	(8%)	\$2,876,470
Internal Recoveries	\$42,400	\$2,943	\$11,349	27%	\$31,051
Total Revenue	\$88,996,500	\$19,161,158	\$19,836,322	22%	\$69,160,178
Expenditures					
Salaries, Wages and Benefits	\$0	\$0	\$(5,027)	0%	\$5,027
Supplies, Material & Equipment	\$18,000	\$2,098	\$0	0%	\$18,000
Purchased Services	\$1,937,300	\$8,250	\$356,151	18%	\$1,581,149
Insurance & Financial	\$1,180,000	\$133,360	\$107,683	9%	\$1,072,317
Total Expenditures	\$3,135,300	\$143,708	\$458,808	15%	\$2,676,492
NET OPERATING COST / (REVENUE)	\$(85,861,200)	\$(19,017,449)	\$(19,377,514)	23%	\$(66,483,686)
Transfers					
Transfer to Reserves	\$6,480,900	\$0	\$1,200,000	19%	\$5,280,900
Total Transfers	\$6,480,900	\$0	\$1,200,000	19%	\$5,280,900
NET COST (REVENUE)	\$(79,380,300)	\$(19,017,449)	\$(18,177,514)	23%	\$(61,202,786)



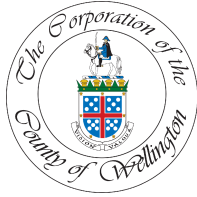
County of Wellington
County Council
 Statement of Operations as of
 31 Mar 2013

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Other Revenue	\$17,700	\$1,428	\$4,284	24%	\$13,416
Total Revenue	\$17,700	\$1,428	\$4,284	24%	\$13,416
Expenditures					
Salaries, Wages and Benefits	\$671,700	\$52,163	\$154,435	23%	\$517,265
Supplies, Material & Equipment	\$47,000	\$3,347	\$6,343	13%	\$40,657
Purchased Services	\$211,500	\$10,224	\$33,788	16%	\$177,712
Insurance & Financial	\$1,800	\$1,810	\$1,810	101%	\$(10)
Total Expenditures	\$932,000	\$67,544	\$196,377	21%	\$735,623
NET OPERATING COST / (REVENUE)	\$914,300	\$66,117	\$192,093	21%	\$722,207
NET COST (REVENUE)	\$914,300	\$66,117	\$192,093	21%	\$722,207



County of Wellington
Office of the CAO/Clerk
 Statement of Operations as of
 31 Mar 2013

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
User Fees & Charges	\$600	\$0	\$25	4%	\$575
Internal Recoveries	\$1,334,300	\$135,890	\$331,140	25%	\$1,003,160
Total Revenue	\$1,334,900	\$135,890	\$331,165	25%	\$1,003,735
Expenditures					
Salaries, Wages and Benefits	\$2,530,200	\$200,888	\$592,247	23%	\$1,937,953
Supplies, Material & Equipment	\$310,100	\$7,579	\$31,314	10%	\$278,786
Purchased Services	\$1,009,200	\$48,015	\$322,081	32%	\$687,119
Insurance & Financial	\$2,000	\$1,998	\$1,998	100%	\$2
Internal Charges	\$700	\$251	\$297	42%	\$403
Total Expenditures	\$3,852,200	\$258,731	\$947,937	25%	\$2,904,263
NET OPERATING COST / (REVENUE)	\$2,517,300	\$122,841	\$616,772	25%	\$1,900,528
Transfers					
Transfer to Capital	\$475,000	\$0	\$475,000	100%	\$0
Total Transfers	\$475,000	\$0	\$475,000	100%	\$0
NET COST (REVENUE)	\$2,992,300	\$122,841	\$1,091,772	36%	\$1,900,528



County of Wellington

Office of the CAO/Clerk

Capital Work-in-Progress Expenditures by Department All Open Projects For The Period Ending March 31, 2013

	Approved Budget	March Actual	LIFE-TO-DATE ACTUALS			% of Budget	Remaining Budget
			Current Year	Previous Years	Total		
2013 IT Van	\$40,000	\$0	\$0	\$0	\$0	0%	\$40,000
Database Licensing Upgrade	\$35,000	\$0	\$0	\$0	\$0	0%	\$35,000
Storage Upgrade 2013	\$80,000	\$0	\$0	\$0	\$0	0%	\$80,000
Guelph Campus Rewire	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
Disaster Recovery	\$80,000	\$0	\$0	\$0	\$0	0%	\$80,000
E-Scribe	\$45,000	\$0	\$0	\$31,997	\$31,997	71%	\$13,003
JD Edwards Upgrade	\$320,000	\$13,303	\$13,303	\$20,865	\$34,167	11%	\$285,833
Network Upgrade 2012	\$150,000	\$0	\$0	\$105,250	\$105,250	70%	\$44,750
Total Capital	\$800,000	\$13,303	\$13,303	\$158,112	\$171,414	21%	628,586



County of Wellington
Treasury
Statement of Operations as of
31 Mar 2013

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Internal Recoveries	\$376,200	\$34,779	\$93,944	25%	\$282,256
Total Revenue	\$376,200	\$34,779	\$93,944	25%	\$282,256
Expenditures					
Salaries, Wages and Benefits	\$1,192,800	\$96,959	\$289,670	24%	\$903,130
Supplies, Material & Equipment	\$33,700	\$662	\$6,619	20%	\$27,081
Purchased Services	\$228,100	\$4,970	\$(16,756)	(7%)	\$244,856
Insurance & Financial	\$35,000	\$0	\$7,661	22%	\$27,339
Internal Charges	\$4,400	\$166	\$1,375	31%	\$3,025
Total Expenditures	\$1,494,000	\$102,758	\$288,569	19%	\$1,205,431
NET OPERATING COST / (REVENUE)	\$1,117,800	\$67,978	\$194,625	17%	\$923,175
Transfers					
Transfers from Reserves	\$(49,700)	\$0	\$0	0%	\$(49,700)
Total Transfers	\$(49,700)	\$0	\$0	0%	\$(49,700)
NET COST (REVENUE)	\$1,068,100	\$67,978	\$194,625	18%	\$873,475



County of Wellington
Human Resources
Statement of Operations as of
31 Mar 2013

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Internal Recoveries	\$900,800	\$76,293	\$202,235	22%	\$698,565
Total Revenue	\$900,800	\$76,293	\$202,235	22%	\$698,565
Expenditures					
Salaries, Wages and Benefits	\$1,302,000	\$114,017	\$313,138	24%	\$988,862
Supplies, Material & Equipment	\$103,100	\$15,886	\$20,081	19%	\$83,019
Purchased Services	\$335,300	\$19,735	\$34,886	10%	\$300,414
Transfer Payments	\$70,000	\$0	\$0	0%	\$70,000
Insurance & Financial	\$180,200	\$0	\$180,140	100%	\$60
Internal Charges	\$1,800	\$181	\$590	33%	\$1,210
Total Expenditures	\$1,992,400	\$149,819	\$548,834	28%	\$1,443,566
NET OPERATING COST / (REVENUE)	\$1,091,600	\$73,527	\$346,599	32%	\$745,001
Transfers					
Transfers from Reserves	\$(360,300)	\$(10,213)	\$(211,560)	59%	\$(148,740)
Total Transfers	\$(360,300)	\$(10,213)	\$(211,560)	59%	\$(148,740)
NET COST (REVENUE)	\$731,300	\$63,313	\$135,039	18%	\$596,261



County of Wellington
Property Services
Statement of Operations as of
31 Mar 2013

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Licenses, Permits and Rents	\$974,400	\$73,468	\$261,590	27%	\$712,810
User Fees & Charges	\$148,500	\$3,372	\$5,542	4%	\$142,958
Other Revenue	\$1,500	\$0	\$0	0%	\$1,500
Internal Recoveries	\$664,900	\$79,534	\$167,351	25%	\$497,549
Total Revenue	\$1,789,300	\$156,375	\$434,483	24%	\$1,354,817
Expenditures					
Salaries, Wages and Benefits	\$732,500	\$62,274	\$185,312	25%	\$547,188
Supplies, Material & Equipment	\$144,000	\$11,729	\$26,915	19%	\$117,085
Purchased Services	\$689,300	\$31,530	\$139,384	20%	\$549,916
Insurance & Financial	\$34,300	\$29,880	\$29,880	87%	\$4,420
Minor Capital Expenses	\$323,500	\$49,486	\$50,043	15%	\$273,457
Debt Charges	\$436,200	\$0	\$212,032	49%	\$224,168
Internal Charges	\$0	\$0	\$119	0%	\$(119)
Total Expenditures	\$2,359,800	\$184,899	\$643,686	27%	\$1,716,114
NET OPERATING COST / (REVENUE)	\$570,500	\$28,525	\$209,203	37%	\$361,297
Transfers					
Transfers from Reserves	\$(221,500)	\$(50,043)	\$(50,043)	23%	\$(171,457)
Transfer to Reserves	\$793,900	\$0	\$603,100	76%	\$190,800
Total Transfers	\$572,400	\$(50,043)	\$553,057	97%	\$19,343
NET COST (REVENUE)	\$1,142,900	\$(21,518)	\$762,261	67%	\$380,639



County of Wellington

Property Services

Capital Work-in-Progress Expenditures by Department

All Open Projects For The Period Ending March 31, 2013

	LIFE-TO-DATE ACTUALS						
	Approved Budget	March Actual	Current Year	Previous Years	Total	% of Budget	Remaining Budget
Governor's Residence	\$616,000	\$3,563	\$111,791	\$351,047	\$462,838	75%	\$153,162
Subwatershed Study Phase 2	\$100,000	\$0	\$0	\$97,927	\$97,927	98%	\$2,073
Admin Cent : HR Ramp& Walkways	\$110,000	\$0	\$0	\$10,985	\$10,985	10%	\$99,015
Admin Centre: Clerk's Reno	\$235,000	\$0	\$0	\$207,648	\$207,648	88%	\$27,352
Gaol: Back Stairs	\$30,000	\$0	\$0	\$0	\$0	0%	\$30,000
15 Douglas Stone Work	\$30,000	\$0	\$0	\$0	\$0	0%	\$30,000
Solar Panel Projects	\$2,624,200	\$23,104	\$32,028	\$859,578	\$891,606	34%	\$1,732,594
Admin Cent: Mech System 2013	\$25,000	\$0	\$0	\$0	\$0	0%	\$25,000
Admin Cent: Carpet & Paint	\$55,000	\$0	\$0	\$0	\$0	0%	\$55,000
Gov Residence: Window Glazing	\$115,000	\$0	\$0	\$0	\$0	0%	\$115,000
129 Wyndham: Window Glazing	\$80,000	\$0	\$0	\$0	\$0	0%	\$80,000
Green Energy Plan	\$100,000	\$0	\$204	\$0	\$204	0%	\$99,796
Terrace / OPP Road Upgrade	\$500,000	\$0	\$0	\$0	\$0	0%	\$500,000
Gov Residence: Patio	\$25,000	\$0	\$0	\$0	\$0	0%	\$25,000
Total Capital	\$4,645,200	\$26,667	\$144,022	\$1,527,185	\$1,671,208	36%	2,973,992



County of Wellington
Grants & Contributions
 Statement of Operations as of
 31 Mar 2013

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Expenditures					
Transfer Payments	\$48,000	\$0	\$0	0%	\$48,000
Total Expenditures	\$48,000	\$0	\$0	0%	\$48,000
NET OPERATING COST / (REVENUE)	\$48,000	\$0	\$0	0%	\$48,000
NET COST (REVENUE)	\$48,000	\$0	\$0	0%	\$48,000



County of Wellington
POA Administration
 Statement of Operations as of
 31 Mar 2013

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Municipal Recoveries	\$661,000	\$131,317	\$189,933	29%	\$471,067
Total Revenue	\$661,000	\$131,317	\$189,933	29%	\$471,067
Expenditures					
Debt Charges	\$258,200	\$0	\$(5,536)	(2%)	\$263,736
Total Expenditures	\$258,200	\$0	\$(5,536)	(2%)	\$263,736
NET OPERATING COST / (REVENUE)	\$(402,800)	\$(131,317)	\$(195,469)	49%	\$(207,331)
NET COST (REVENUE)	\$(402,800)	\$(131,317)	\$(195,469)	49%	\$(207,331)



County of Wellington
Land Ambulance
 Statement of Operations as of
 31 Mar 2013

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Expenditures					
Transfer Payments	\$2,970,300	\$208,500	\$625,500	21%	\$2,344,800
Total Expenditures	\$2,970,300	\$208,500	\$625,500	21%	\$2,344,800
NET OPERATING COST / (REVENUE)	\$2,970,300	\$208,500	\$625,500	21%	\$2,344,800
Transfers					
Transfer to Reserves	\$175,000	\$0	\$175,000	100%	\$0
Total Transfers	\$175,000	\$0	\$175,000	100%	\$0
NET COST (REVENUE)	\$3,145,300	\$208,500	\$800,500	25%	\$2,344,800



County of Wellington

Land Ambulance

Capital Work-in-Progress Expenditures by Department

All Open Projects For The Period Ending March 31, 2013

	Approved Budget	March Actual	LIFE-TO-DATE ACTUALS			% of Budget	Remaining Budget
			Current Year	Previous Years	Total		
2013 Replacement Ambulances	\$162,000	\$0	\$0	\$0	\$0	0%	\$162,000
Total Capital	\$162,000	\$0	\$0	\$0	\$0	0%	162,000



County of Wellington
Public Health Unit
 Statement of Operations as of
 31 Mar 2013

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Expenditures					
Transfer Payments	\$2,481,800	\$0	\$607,943	24%	\$1,873,857
Debt Charges	\$52,900	\$0	\$0	0%	\$52,900
Total Expenditures	\$2,534,700	\$0	\$607,943	24%	\$1,926,757
NET OPERATING COST / (REVENUE)	\$2,534,700	\$0	\$607,943	24%	\$1,926,757
Transfers					
Transfers from Reserves	\$(2,200)	\$0	\$0	0%	\$(2,200)
Total Transfers	\$(2,200)	\$0	\$0	0%	\$(2,200)
NET COST (REVENUE)	\$2,532,500	\$0	\$607,943	24%	\$1,924,557



County of Wellington

Public Health Unit

Capital Work-in-Progress Expenditures by Department

All Open Projects For The Period Ending March 31, 2013

	Approved Budget	March Actual	LIFE-TO-DATE ACTUALS			% of Budget	Remaining Budget
			Current Year	Previous Years	Total		
Health Unit Facilities	\$7,700,000	\$0	\$1,856,997	\$0	\$1,856,997	24%	\$5,843,003
Total Capital	\$7,700,000	\$0	\$1,856,997	\$0	\$1,856,997	24%	5,843,003



County of Wellington
Roads and Engineering
 Statement of Operations as of
 31 Mar 2013

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Municipal Recoveries	\$650,000	\$183,337	\$368,687	57%	\$281,313
User Fees & Charges	\$210,000	\$6,234	\$18,434	9%	\$191,566
Sales Revenue	\$350,000	\$0	\$0	0%	\$350,000
Internal Recoveries	\$1,600,000	\$385,669	\$780,777	49%	\$819,223
Total Revenue	\$2,810,000	\$575,240	\$1,167,899	42%	\$1,642,101
Expenditures					
Salaries, Wages and Benefits	\$4,465,000	\$522,429	\$1,490,581	33%	\$2,974,419
Supplies, Material & Equipment	\$3,594,000	\$678,696	\$2,501,722	70%	\$1,092,278
Purchased Services	\$1,197,400	\$77,261	\$234,648	20%	\$962,752
Insurance & Financial	\$242,700	\$243,824	\$243,824	100%	\$(1,124)
Minor Capital Expenses	\$625,700	\$21,929	\$30,463	5%	\$595,237
Debt Charges	\$150,800	\$111,139	\$95,796	64%	\$55,004
Internal Charges	\$1,595,700	\$382,774	\$776,446	49%	\$819,254
Total Expenditures	\$11,871,300	\$2,038,053	\$5,373,480	45%	\$6,497,820
NET OPERATING COST / (REVENUE)	\$9,061,300	\$1,462,813	\$4,205,581	46%	\$4,855,719
Transfers					
Transfers from Reserves	\$(150,800)	\$0	\$0	0%	\$(150,800)
Transfer to Capital	\$8,291,600	\$0	\$8,291,600	100%	\$0
Transfer to Reserves	\$1,714,200	\$0	\$1,234,200	72%	\$480,000
Total Transfers	\$9,855,000	\$0	\$9,525,800	97%	\$329,200
NET COST (REVENUE)	\$18,916,300	\$1,462,813	\$13,731,381	73%	\$5,184,919



County of Wellington

Roads and Engineering

Capital Work-in-Progress Expenditures by Department

All Open Projects For The Period Ending March 31, 2013

	Approved Budget	March Actual	LIFE-TO-DATE ACTUALS			% of Budget	Remaining Budget
			Current Year	Previous Years	Total		
Roads General							
Roads Equipment 2013	\$1,626,000	\$0	\$461,103	\$0	\$461,103	28%	\$1,164,897
Various Shop Repairs 2013	\$100,000	\$0	\$0	\$0	\$0	0%	\$100,000
Rebuild/Renovate Erin Shop	\$125,000	\$0	\$0	\$0	\$0	0%	\$125,000
Central Garage Phase 2	\$5,037,000	\$22,999	\$47,349	\$4,767,390	\$4,814,739	96%	\$222,261
Subtotal Roads General	\$6,888,000	\$22,999	\$508,452	\$4,767,390	\$5,275,842	77 %	\$1,612,158
Roads Construction							
WR 30 at Road 3, Signals & L	\$120,000	\$0	\$0	\$38,937	\$38,937	32%	\$81,063
WR 34: 34 at 35 and 34 at 32	\$1,915,000	\$36,553	\$74,572	\$27,490	\$102,062	5%	\$1,812,938
WR 45,WR 11 to Glen Allan 1.4	\$854,900	\$3,749	\$3,749	\$785,013	\$788,761	92%	\$66,139
WR 46, WR 34 to 401	\$200,000	\$0	\$0	\$34,130	\$34,130	17%	\$165,870
WR 50, 3rd Line to WR 24	\$925,000	\$3,240	\$5,731	\$107,962	\$113,693	12%	\$811,307
WR14, Eliza & Frederick Arthur	\$70,000	\$0	\$0	\$14,891	\$14,891	21%	\$55,109
WR 29, Wellington/Halton Bound	\$1,200,000	\$0	\$0	\$22,641	\$22,641	2%	\$1,177,359
WR 124, Passing Lane N of 125	\$100,000	\$11,467	\$14,736	\$7,216	\$21,952	22%	\$78,048
WR 10, McGivern St Moorefield	\$100,000	\$0	\$83	\$17,759	\$17,843	18%	\$82,157
WR7 Psng Lanes Elora/Ponsonby	\$100,000	\$0	\$0	\$0	\$0	0%	\$100,000
WR109 AT WR7 Int Improvmnts	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
WR109, HWY89 S to end of curb	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
WR109 WR7 Traffic Imp Study	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
WR123, WR109 Traffic Imp Study	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
WR25 - WR52 to WR42 7.0km	\$400,000	\$0	\$0	\$142,106	\$142,106	36%	\$257,894
WR 46 Maltby to WR 34 2 km	\$1,100,000	\$280	\$1,370	\$166,276	\$167,645	15%	\$932,355
WR 124 at Jones Baseline, Left	\$75,000	\$0	\$0	\$40,069	\$40,069	53%	\$34,931
Subtotal Roads Construction	\$7,359,900	\$55,289	\$100,240	\$1,404,490	\$1,504,730	20 %	\$5,855,170
Bridges and Culverts							



County of Wellington

Roads and Engineering

Capital Work-in-Progress Expenditures by Department

All Open Projects For The Period Ending March 31, 2013

	LIFE-TO-DATE ACTUALS						Remaining Budget
	Approved Budget	March Actual	Current Year	Previous Years	Total	% of Budget	
WR 6 Culvert # 06082, 0.6 km N	\$445,000	\$5,275	\$7,679	\$6,678	\$14,358	3%	\$430,642
WR12, Cul #120070 & 120240	\$1,000,000	\$30,663	\$31,477	\$12,718	\$44,195	4%	\$955,805
WR12, Culvert # 12090, Conc 11	\$645,000	\$4,669	\$5,739	\$9,563	\$15,301	2%	\$629,699
WR 86, Culvert # 86170 & 86180	\$90,000	\$0	\$0	\$0	\$0	0%	\$90,000
WR 87 Maitland Bridge # 87137	\$45,000	\$0	\$0	\$0	\$0	0%	\$45,000
WR 87 Bridge # 87138	\$80,000	\$0	\$0	\$0	\$0	0%	\$80,000
WR 124 Bridge # 124135	\$150,000	\$0	\$0	\$0	\$0	0%	\$150,000
WR 109, Culvert 109123, RehaB	\$50,000	\$0	\$0	\$287	\$287	1%	\$49,713
WR11, Culvert 11005, D & Liner	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
WR11, Flax Bridge # 11025	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
WR18, Culvert 18021, D & Liner	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
WR 36 Bridge 36122	\$100,000	\$0	\$0	\$0	\$0	0%	\$100,000
WR109 Bridge 109132	\$225,000	\$0	\$0	\$0	\$0	0%	\$225,000
WR6 Culvert #06081 replace	\$75,000	\$0	\$0	\$0	\$0	0%	\$75,000
WR11 Culvert, 1.7km S of 6th L	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
WR22, Culvert east of WR23	\$75,000	\$369	\$369	\$0	\$369	0%	\$74,631
WR35 Paddock Bridge #35087	\$200,000	\$0	\$0	\$0	\$0	0%	\$200,000
Various bridge and culvert rep	\$200,000	\$0	\$0	\$0	\$0	0%	\$200,000
WR 18, Tower St. Bridge #18055	\$3,365,000	\$133,037	\$234,587	\$907,628	\$1,142,215	34%	\$2,222,785
WR 24, Culvert # 24112	\$1,347,000	\$634	\$634	\$1,317,276	\$1,317,910	98%	\$29,090
WR27, Bridge 27106 1km S of WR	\$65,000	\$567	\$1,483	\$23,124	\$24,607	38%	\$40,393
Subtotal Bridges and Culverts	\$8,357,000	\$175,214	\$281,967	\$2,277,275	\$2,559,242	31 %	\$5,797,758
County Bridges on Local Roads							
Bridge # 00044 Atkinson Bridge	\$1,325,000	\$943	\$943	\$1,033,027	\$1,033,970	78%	\$291,030
Bridge # 00063 Replacement	\$1,045,000	\$780	\$780	\$1,044,388	\$1,045,169	100%	\$(169)
E-W Luther TL Bridge 000101	\$50,000	\$8,777	\$13,991	\$1,756	\$15,747	31%	\$34,253
Bridge # 00075, Erin/Eramosa	\$1,950,000	\$51,412	\$51,412	\$100,737	\$152,149	8%	\$1,797,851



County of Wellington

Roads and Engineering

Capital Work-in-Progress Expenditures by Department

All Open Projects For The Period Ending March 31, 2013

	Approved Budget	March Actual	LIFE-TO-DATE ACTUALS				Remaining Budget
			Current Year	Previous Years	Total	% of Budget	
Subtotal County Bridges on Local Roads	\$4,370,000	\$61,912	\$67,126	\$2,179,908	\$2,247,034	51 %	\$2,122,966
Roads Resurfacing							
WR 19, Fergus to Second Line	\$3,794,900	\$0	\$0	\$2,583,740	\$2,583,740	68%	\$1,211,160
WR 2, Allan Street, Clifford	\$125,000	\$0	\$0	\$177,500	\$177,500	142%	\$(52,500)
WR7, Teviotdale south for 2.4k	\$525,000	\$0	\$0	\$0	\$0	0%	\$525,000
WR11, WR86 to Dam 5.2km	\$1,200,000	\$0	\$0	\$0	\$0	0%	\$1,200,000
WR41 Guelph to Arkell and WR37	\$525,000	\$0	\$0	\$0	\$0	0%	\$525,000
WR49, WR124 S for 2.3km	\$500,000	\$0	\$0	\$0	\$0	0%	\$500,000
Subtotal Roads Resurfacing	\$6,669,900	\$0	\$0	\$2,761,240	\$2,761,240	41 %	\$3,908,660
Total Capital	\$33,644,800	\$315,415	\$957,785	\$13,390,304	\$14,348,089	43%	19,296,711



County of Wellington
Solid Waste Services
Statement of Operations as of
31 Mar 2013

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$724,000	\$1,695	\$140,285	19%	\$583,715
Licenses, Permits and Rents	\$12,900	\$0	\$0	0%	\$12,900
User Fees & Charges	\$2,132,900	\$156,627	\$421,817	20%	\$1,711,083
Sales Revenue	\$997,900	\$192,030	\$84,662	8%	\$913,238
Internal Recoveries	\$1,100	\$47	\$399	36%	\$701
Total Revenue	\$3,868,800	\$350,400	\$647,163	17%	\$3,221,637
Expenditures					
Salaries, Wages and Benefits	\$2,238,900	\$177,743	\$486,550	22%	\$1,752,350
Supplies, Material & Equipment	\$953,600	\$98,004	\$132,299	14%	\$821,301
Purchased Services	\$4,611,000	\$129,748	\$621,738	13%	\$3,989,262
Insurance & Financial	\$130,600	\$79,947	\$87,180	67%	\$43,420
Internal Charges	\$3,400	\$56	\$308	9%	\$3,092
Total Expenditures	\$7,937,500	\$485,498	\$1,328,074	17%	\$6,609,426
NET OPERATING COST / (REVENUE)	\$4,068,700	\$135,098	\$680,911	17%	\$3,387,789
Transfers					
Transfers from Reserves	\$(234,600)	\$0	\$0	0%	\$(234,600)
Transfer to Capital	\$950,000	\$0	\$950,000	100%	\$0
Transfer to Reserves	\$900,000	\$0	\$900,000	100%	\$0
Total Transfers	\$1,615,400	\$0	\$1,850,000	115%	\$(234,600)
NET COST (REVENUE)	\$5,684,100	\$135,098	\$2,530,911	45%	\$3,153,189



County of Wellington

Solid Waste Services

Capital Work-in-Progress Expenditures by Department

All Open Projects For The Period Ending March 31, 2013

	Approved Budget	March Actual	LIFE-TO-DATE ACTUALS				Remaining Budget
			Current Year	Previous Years	Total	% of Budget	
Elora Transfer clsd Nichol LF	\$1,000,000	\$0	\$0	\$600,670	\$600,670	60%	\$399,330
Riverstown Cell and Access Rd	\$150,000	\$0	\$0	\$141,215	\$141,215	94%	\$8,785
2013 SWS Equipment	\$920,000	\$0	\$0	\$0	\$0	0%	\$920,000
Aberfoyle TS Development	\$950,000	\$0	\$0	\$0	\$0	0%	\$950,000
Belwood Closed Site	\$360,000	\$0	\$0	\$0	\$0	0%	\$360,000
Total Capital	\$3,380,000	\$0	\$0	\$741,885	\$741,885	22%	2,638,115



County of Wellington
Planning
 Statement of Operations as of
 31 Mar 2013

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Municipal Recoveries	\$40,000	\$2,946	\$7,615	19%	\$32,386
User Fees & Charges	\$230,000	\$17,845	\$51,085	22%	\$178,915
Internal Recoveries	\$500	\$0	\$2	0%	\$498
Total Revenue	\$270,500	\$20,791	\$58,701	22%	\$211,799
Expenditures					
Salaries, Wages and Benefits	\$1,613,300	\$123,651	\$380,116	24%	\$1,233,184
Supplies, Material & Equipment	\$48,000	\$1,372	\$4,359	9%	\$43,641
Purchased Services	\$424,400	\$7,274	\$97,778	23%	\$326,622
Transfer Payments	\$661,000	\$0	\$0	0%	\$661,000
Internal Charges	\$6,100	\$293	\$1,345	22%	\$4,755
Total Expenditures	\$2,752,800	\$132,589	\$483,598	18%	\$2,269,202
NET OPERATING COST / (REVENUE)	\$2,482,300	\$111,798	\$424,897	17%	\$2,057,403
Transfers					
Transfer to Capital	\$60,000	\$0	\$60,000	100%	\$0
Transfer to Reserves	\$225,000	\$0	\$0	0%	\$225,000
Total Transfers	\$285,000	\$0	\$60,000	21%	\$225,000
NET COST (REVENUE)	\$2,767,300	\$111,798	\$484,897	18%	\$2,282,403



County of Wellington

Planning

Capital Work-in-Progress Expenditures by Department All Open Projects For The Period Ending March 31, 2013

	Approved Budget	March Actual	LIFE-TO-DATE ACTUALS				Remaining Budget
			Current Year	Previous Years	Total	% of Budget	
Upgrade Fire Paging Equip	\$50,000	\$0	\$0	\$25,605	\$25,605	51%	\$24,395
Emergency Management Vehicle	\$35,000	\$0	\$0	\$0	\$0	0%	\$35,000
Northern Internet Fibre Con	\$150,000	\$0	\$0	\$0	\$0	0%	\$150,000
Official Plan Update	\$40,000	\$0	\$0	\$0	\$0	0%	\$40,000
Total Capital	\$275,000	\$0	\$0	\$25,605	\$25,605	9%	249,395



County of Wellington
Green Legacy
 Statement of Operations as of
 31 Mar 2013

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Sales Revenue	\$2,000	\$0	\$0	0%	\$2,000
Other Revenue	\$0	\$0	\$4,000	0%	\$(4,000)
Total Revenue	\$2,000	\$0	\$4,000	200%	\$(2,000)
Expenditures					
Salaries, Wages and Benefits	\$439,000	\$31,268	\$85,962	20%	\$353,038
Supplies, Material & Equipment	\$99,500	\$2,379	\$5,083	5%	\$94,417
Purchased Services	\$80,200	\$1,997	\$6,224	8%	\$73,976
Insurance & Financial	\$8,800	\$7,769	\$7,769	88%	\$1,031
Internal Charges	\$7,000	\$30	\$30	0%	\$6,970
Total Expenditures	\$634,500	\$43,443	\$105,068	17%	\$529,432
NET OPERATING COST / (REVENUE)	\$632,500	\$43,443	\$101,068	16%	\$531,432
NET COST (REVENUE)	\$632,500	\$43,443	\$101,068	16%	\$531,432



County of Wellington

Green Legacy

Capital Work-in-Progress Expenditures by Department

All Open Projects For The Period Ending March 31, 2013

	Approved Budget	March Actual	LIFE-TO-DATE ACTUALS			% of Budget	Remaining Budget
			Current Year	Previous Years	Total		
Green Legacy Van	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
Total Capital	\$50,000	\$0	\$0	\$0	\$0	0%	50,000



County of Wellington
Police Services
Statement of Operations as of
31 Mar 2013

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$267,600	\$0	\$(147,318)	(55%)	\$414,918
Licenses, Permits and Rents	\$153,600	\$13,630	\$40,595	26%	\$113,005
Fines and Penalties	\$75,000	\$7,285	\$20,341	27%	\$54,659
User Fees & Charges	\$79,000	\$5,064	\$16,049	20%	\$62,951
Other Revenue	\$1,000	\$2,510	\$2,610	261%	\$(1,610)
Total Revenue	\$576,200	\$28,489	\$(67,723)	(12%)	\$643,923
Expenditures					
Salaries, Wages and Benefits	\$133,300	\$11,170	\$33,156	25%	\$100,144
Supplies, Material & Equipment	\$56,400	\$5,303	\$11,598	21%	\$44,802
Purchased Services	\$282,500	\$27,025	\$76,054	27%	\$206,446
Transfer Payments	\$16,610,000	\$0	\$2,924,002	18%	\$13,685,998
Insurance & Financial	\$7,300	\$5,571	\$5,571	76%	\$1,729
Debt Charges	\$475,200	\$78,145	\$54,557	11%	\$420,643
Internal Charges	\$1,900	\$106	\$356	19%	\$1,544
Total Expenditures	\$17,566,600	\$127,320	\$3,105,295	18%	\$14,461,305
NET OPERATING COST / (REVENUE)	\$16,990,400	\$98,831	\$3,173,017	19%	\$13,817,383
Transfers					
Transfers from Reserves	\$(81,500)	\$0	\$0	0%	\$(81,500)
Transfer to Capital	\$1,228,000	\$0	\$1,228,000	100%	\$0
Transfer to Reserves	\$730,000	\$0	\$730,000	100%	\$0
Total Transfers	\$1,876,500	\$0	\$1,958,000	104%	\$(81,500)
NET COST (REVENUE)	\$18,866,900	\$98,831	\$5,131,017	27%	\$13,735,883



County of Wellington

Police Services

Capital Work-in-Progress Expenditures by Department All Open Projects For The Period Ending March 31, 2013

	Approved Budget	March Actual	LIFE-TO-DATE ACTUALS			% of Budget	Remaining Budget
			Current Year	Previous Years	Total		
NW OPP Operations Centre	\$7,500,000	\$3,303	\$241,897	\$1,143,639	\$1,385,536	18%	\$6,114,464
Equipment for New Officers 13	\$16,000	\$0	\$0	\$0	\$0	0%	\$16,000
New Vehicle Radio 2013	\$12,000	\$0	\$0	\$0	\$0	0%	\$12,000
CW OPP Ramp Heating System	\$40,000	\$0	\$0	\$0	\$0	0%	\$40,000
Total Capital	\$7,568,000	\$3,303	\$241,897	\$1,143,639	\$1,385,536	18%	6,182,464



County of Wellington
Museum & Archives at WP
 Statement of Operations as of
 31 Mar 2013

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$52,300	\$0	\$0	0%	\$52,300
Licenses, Permits and Rents	\$20,000	\$1,425	\$4,575	23%	\$15,425
User Fees & Charges	\$80,000	\$5,820	\$9,517	12%	\$70,483
Sales Revenue	\$10,000	\$251	\$516	5%	\$9,484
Other Revenue	\$0	\$10	\$20	0%	\$(20)
Total Revenue	\$162,300	\$7,506	\$14,629	9%	\$147,671
Expenditures					
Salaries, Wages and Benefits	\$1,148,200	\$91,747	\$300,834	26%	\$847,366
Supplies, Material & Equipment	\$133,800	\$4,231	\$13,952	10%	\$119,848
Purchased Services	\$286,700	\$24,845	\$65,811	23%	\$220,889
Insurance & Financial	\$16,600	\$16,641	\$16,641	100%	\$(41)
Internal Charges	\$100	\$3	\$3	3%	\$97
Total Expenditures	\$1,585,400	\$137,467	\$397,241	25%	\$1,188,159
NET OPERATING COST / (REVENUE)	\$1,423,100	\$129,961	\$382,612	27%	\$1,040,488
Transfers					
Transfer to Capital	\$250,000	\$0	\$250,000	100%	\$0
Total Transfers	\$250,000	\$0	\$250,000	100%	\$0
NET COST (REVENUE)	\$1,673,100	\$129,961	\$632,612	38%	\$1,040,488



County of Wellington

Museum & Archives at WP

Capital Work-in-Progress Expenditures by Department

All Open Projects For The Period Ending March 31, 2013

	Approved Budget	March Actual	LIFE-TO-DATE ACTUALS			% of Budget	Remaining Budget
			Current Year	Previous Years	Total		
WP Servicing Design	\$100,000	\$0	\$0	\$55,654	\$55,654	56%	\$44,346
Groves Hospital Grant	\$0	\$0	\$1,876	\$0	\$1,876	0%	\$(1,876)
WP& Artifact Storage Buildings	\$605,000	\$173	\$120,819	\$14,043	\$134,862	22%	\$470,138
Poor House Barn Revitalization	\$250,000	\$108,406	\$148,383	\$102,852	\$251,235	100%	\$(1,235)
Trestle Brdg / Cemetery Stairs	\$125,000	\$440	\$2,863	\$90,252	\$93,115	74%	\$31,885
Poor House Cemetery	\$100,000	\$0	\$0	\$7,964	\$7,964	8%	\$92,036
Public Reception Area Reno	\$50,000	\$0	\$31,240	\$0	\$31,240	62%	\$18,760
Total Capital	\$1,230,000	\$109,019	\$305,181	\$270,765	\$575,946	47%	654,054



County of Wellington
Library Services
Statement of Operations as of
31 Mar 2013

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$152,500	\$0	\$(152,500)	(100%)	\$305,000
Municipal Recoveries	\$24,700	\$0	\$0	0%	\$24,700
Licenses, Permits and Rents	\$25,000	\$394	\$9,120	36%	\$15,880
User Fees & Charges	\$99,100	\$6,926	\$20,186	20%	\$78,914
Sales Revenue	\$7,900	\$931	\$2,810	36%	\$5,090
Other Revenue	\$0	\$37	\$4,072	0%	\$(4,072)
Total Revenue	\$309,200	\$8,288	\$(116,311)	(38%)	\$425,511
Expenditures					
Salaries, Wages and Benefits	\$3,433,700	\$307,051	\$867,397	25%	\$2,566,303
Supplies, Material & Equipment	\$772,200	\$24,685	\$116,776	15%	\$655,424
Purchased Services	\$720,000	\$56,941	\$202,361	28%	\$517,639
Insurance & Financial	\$21,800	\$21,822	\$21,814	100%	\$(14)
Minor Capital Expenses	\$86,000	\$4,528	\$4,528	5%	\$81,472
Debt Charges	\$570,900	\$129,257	\$230,967	40%	\$339,933
Internal Charges	\$1,900	\$8	\$358	19%	\$1,542
Total Expenditures	\$5,606,500	\$544,292	\$1,444,200	26%	\$4,162,300
NET OPERATING COST / (REVENUE)	\$5,297,300	\$536,004	\$1,560,511	29%	\$3,736,789
Transfers					
Transfers from Reserves	\$(243,800)	\$0	\$0	0%	\$(243,800)
Transfer to Capital	\$62,800	\$0	\$62,800	100%	\$0
Total Transfers	\$(181,000)	\$0	\$62,800	(35%)	\$(243,800)
NET COST (REVENUE)	\$5,116,300	\$536,004	\$1,623,311	32%	\$3,492,989



County of Wellington

Library Services

Capital Work-in-Progress Expenditures by Department

All Open Projects For The Period Ending March 31, 2013

	Approved Budget	March Actual	LIFE-TO-DATE ACTUALS			% of Budget	Remaining Budget
			Current Year	Previous Years	Total		
Facade Improv. Aboyne Branch	\$250,000	\$0	\$0	\$0	\$0	0%	\$250,000
Aboyne Branch Roof	\$200,000	\$0	\$0	\$0	\$0	0%	\$200,000
Aboyne Branch Exterior Impr	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
Library Courier Van	\$75,000	\$7,215	\$15,169	\$44,090	\$59,260	79%	\$15,740
Fergus Branch Exp and Reno	\$5,000,000	\$47,867	\$78,658	\$145,768	\$224,427	4%	\$4,775,573
Aboyne Washrooms & Flooring	\$70,000	\$0	\$0	\$0	\$0	0%	\$70,000
Fergus Branch Coll Enhancement	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
Harriston Library Sign	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
Harriston Branch Expand Reno	\$3,197,400	\$0	\$82	\$3,153,948	\$3,154,030	99%	\$43,370
Total Capital	\$8,942,400	\$55,081	\$93,910	\$3,343,807	\$3,437,716	38%	5,504,684



County of Wellington
Ontario Works
Statement of Operations as of
31 Mar 2013

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$16,662,200	\$1,612,015	\$4,419,415	27%	\$12,242,785
Municipal Recoveries	\$3,920,400	\$323,159	\$917,760	23%	\$3,002,640
Other Revenue	\$57,400	\$684	\$39,818	69%	\$17,582
Internal Recoveries	\$0	\$0	\$4,650	0%	\$(4,650)
Total Revenue	\$20,640,000	\$1,935,857	\$5,381,643	26%	\$15,258,357
Expenditures					
Salaries, Wages and Benefits	\$5,483,900	\$498,876	\$1,445,115	26%	\$4,038,785
Supplies, Material & Equipment	\$151,000	\$7,385	\$30,404	20%	\$120,596
Purchased Services	\$376,900	\$14,112	\$59,615	16%	\$317,285
Social Assistance	\$15,119,700	\$1,370,078	\$3,997,626	26%	\$11,122,074
Transfer Payments	\$105,200	\$0	\$15,369	15%	\$89,831
Insurance & Financial	\$0	\$522	\$522	0%	\$(522)
Internal Charges	\$1,167,900	\$137,816	\$301,490	26%	\$866,410
Total Expenditures	\$22,404,600	\$2,028,788	\$5,850,141	26%	\$16,554,459
NET OPERATING COST / (REVENUE)	\$1,764,600	\$92,931	\$468,498	27%	\$1,296,102
NET COST (REVENUE)	\$1,764,600	\$92,931	\$468,498	27%	\$1,296,102



County of Wellington
Child Care Services
Statement of Operations as of
31 Mar 2013

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$9,833,200	\$392,943	\$2,384,419	24%	\$7,448,781
Municipal Recoveries	\$2,575,500	\$114,168	\$546,815	21%	\$2,028,685
User Fees & Charges	\$245,000	\$22,752	\$67,843	28%	\$177,157
Internal Recoveries	\$336,300	\$4,045	\$84,191	25%	\$252,109
Total Revenue	\$12,990,000	\$533,907	\$3,083,268	24%	\$9,906,732
Expenditures					
Salaries, Wages and Benefits	\$3,126,400	\$238,073	\$721,022	23%	\$2,405,378
Supplies, Material & Equipment	\$175,300	\$8,952	\$20,350	12%	\$154,950
Purchased Services	\$199,700	\$16,286	\$55,262	28%	\$144,438
Social Assistance	\$9,344,600	\$254,818	\$2,242,922	24%	\$7,101,678
Insurance & Financial	\$0	\$1,520	\$1,520	0%	\$(1,520)
Minor Capital Expenses	\$16,000	\$0	\$0	0%	\$16,000
Internal Charges	\$897,900	\$53,898	\$218,151	24%	\$679,749
Total Expenditures	\$13,759,900	\$573,546	\$3,259,229	24%	\$10,500,671
NET OPERATING COST / (REVENUE)	\$769,900	\$39,639	\$175,961	23%	\$593,939
NET COST (REVENUE)	\$769,900	\$39,639	\$175,961	23%	\$593,939



County of Wellington
Social Housing
Statement of Operations as of
31 Mar 2013

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$7,407,100	\$442,524	\$1,637,333	22%	\$5,769,767
Municipal Recoveries	\$14,446,900	\$1,025,784	\$3,147,743	22%	\$11,299,157
Licenses, Permits and Rents	\$5,075,000	\$441,120	\$1,305,166	26%	\$3,769,834
User Fees & Charges	\$52,500	\$4,896	\$12,499	24%	\$40,001
Other Revenue	\$0	\$205	\$205	0%	\$(205)
Total Revenue	\$26,981,500	\$1,914,528	\$6,102,946	23%	\$20,878,554
Expenditures					
Salaries, Wages and Benefits	\$3,172,400	\$219,302	\$641,262	20%	\$2,531,138
Supplies, Material & Equipment	\$300,100	\$33,951	\$51,061	17%	\$249,039
Purchased Services	\$5,878,000	\$343,249	\$1,280,508	22%	\$4,597,492
Social Assistance	\$17,642,800	\$1,324,950	\$3,966,510	22%	\$13,676,291
Transfer Payments	\$1,232,000	\$0	\$308,021	25%	\$923,979
Insurance & Financial	\$204,000	\$153,837	\$157,230	77%	\$46,770
Minor Capital Expenses	\$675,000	\$17,756	\$90,865	13%	\$584,135
Internal Charges	\$540,100	\$51,794	\$135,955	25%	\$404,145
Total Expenditures	\$29,644,400	\$2,144,838	\$6,631,412	22%	\$23,012,988
NET OPERATING COST / (REVENUE)	\$2,662,900	\$230,310	\$528,466	20%	\$2,134,434
Transfers					
Transfers from Reserves	\$0	\$0	\$(1,067)	0%	\$1,067
Transfer to Capital	\$417,400	\$417,400	\$417,400	100%	\$0
Total Transfers	\$417,400	\$417,400	\$416,333	100%	\$1,067
NET COST (REVENUE)	\$3,080,300	\$647,710	\$944,799	31%	\$2,135,501



County of Wellington
County Affordable Housing
Statement of Operations as of
31 Mar 2013

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$207,700	\$0	\$0	0%	\$207,700
Licenses, Permits and Rents	\$452,400	\$38,027	\$107,768	24%	\$344,632
User Fees & Charges	\$0	\$75	\$75	0%	\$(75)
Total Revenue	\$660,100	\$38,102	\$107,843	16%	\$552,257
Expenditures					
Salaries, Wages and Benefits	\$3,500	\$284	\$712	20%	\$2,788
Supplies, Material & Equipment	\$14,000	\$834	\$1,854	13%	\$12,146
Purchased Services	\$282,000	\$39,626	\$63,801	23%	\$218,199
Transfer Payments	\$3,500	\$0	\$0	0%	\$3,500
Insurance & Financial	\$8,600	\$8,626	\$8,626	100%	\$(26)
Minor Capital Expenses	\$25,800	\$1,959	\$1,959	8%	\$23,841
Debt Charges	\$303,000	\$0	\$(10,290)	(3%)	\$313,290
Total Expenditures	\$640,400	\$51,329	\$66,662	10%	\$573,738
NET OPERATING COST / (REVENUE)	\$(19,700)	\$13,227	\$(41,181)	209%	\$21,481
Transfers					
Transfers from Reserves	\$(33,400)	\$0	\$0	0%	\$(33,400)
Transfer to Reserves	\$553,100	\$500,000	\$500,000	90%	\$53,100
Total Transfers	\$519,700	\$500,000	\$500,000	96%	\$19,700
NET COST (REVENUE)	\$500,000	\$513,227	\$458,819	92%	\$41,181



County of Wellington

Social Services

Capital Work-in-Progress Expenditures by Department All Open Projects For The Period Ending March 31, 2013

	Approved Budget	March Actual	LIFE-TO-DATE ACTUALS			% of Budget	Remaining Budget
			Current Year	Previous Years	Total		
Investing in Affordable Hsing	\$600,000	\$0	\$0	\$0	\$0	0%	\$600,000
Fergus Office Paving	\$65,000	\$0	\$0	\$54,224	\$54,224	83%	\$10,776
Mohawk/ Montana Kitchens	\$310,000	\$112	\$112	\$8,914	\$9,027	3%	\$300,973
500 Ferrier Roof and Siding	\$252,000	\$0	\$0	\$7,759	\$7,759	3%	\$244,241
450 Ferrier Roof and Air Unit	\$315,000	\$112	\$112	\$9,972	\$10,085	3%	\$304,915
51 John St Elevator	\$454,200	\$6,868	\$9,151	\$304,833	\$313,984	69%	\$140,216
221 Mary St Elora Balcony	\$70,000	\$0	\$0	\$0	\$0	0%	\$70,000
Mohawk/ Montana Furnace	\$100,000	\$112	\$112	\$0	\$112	0%	\$99,888
301-303 Edinburgh Kitchens	\$90,000	\$0	\$0	\$0	\$0	0%	\$90,000
263 Speedvale Balcony	\$60,000	\$0	\$0	\$0	\$0	0%	\$60,000
261 Speedvale Balcony	\$60,000	\$0	\$0	\$0	\$0	0%	\$60,000
Palmerston Kitchens	\$80,000	\$0	\$0	\$0	\$0	0%	\$80,000
Applewood / Sunset Furnace	\$125,000	\$0	\$0	\$0	\$0	0%	\$125,000
Palmerston Furnace	\$40,000	\$0	\$0	\$0	\$0	0%	\$40,000
387 Waterloo Balcony	\$150,000	\$0	\$0	\$0	\$0	0%	\$150,000
Hadati / McIlwraith Furnace	\$30,000	\$0	\$0	\$0	\$0	0%	\$30,000
411 Waterloo Balcony	\$90,000	\$0	\$0	\$0	\$0	0%	\$90,000
Total Capital	\$2,891,200	\$7,205	\$9,488	\$385,703	\$395,191	14%	2,496,009



County of Wellington
Homes for the Aged
 Statement of Operations as of
 31 Mar 2013

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$7,640,400	\$688,616	\$1,973,996	26%	\$5,666,404
Municipal Recoveries	\$1,201,900	\$96,042	\$257,596	21%	\$944,304
User Fees & Charges	\$4,115,100	\$339,739	\$1,013,969	25%	\$3,101,131
Other Revenue	\$0	\$161	\$424	0%	\$(424)
Total Revenue	\$12,957,400	\$1,124,558	\$3,245,986	25%	\$9,711,414
Expenditures					
Salaries, Wages and Benefits	\$13,456,200	\$1,130,868	\$3,207,524	24%	\$10,248,676
Supplies, Material & Equipment	\$1,162,000	\$113,974	\$259,998	22%	\$902,002
Purchased Services	\$852,200	\$86,544	\$228,202	27%	\$623,998
Insurance & Financial	\$27,800	\$27,902	\$27,902	100%	\$(102)
Debt Charges	\$1,964,200	\$0	\$544,088	28%	\$1,420,112
Internal Charges	\$1,028,700	\$88,916	\$235,186	23%	\$793,514
Total Expenditures	\$18,491,100	\$1,448,205	\$4,502,900	24%	\$13,988,200
NET OPERATING COST / (REVENUE)	\$5,533,700	\$323,647	\$1,256,914	23%	\$4,276,786
Transfers					
Transfer to Reserves	\$1,327,800	\$0	\$250,000	19%	\$1,077,800
Total Transfers	\$1,327,800	\$0	\$250,000	19%	\$1,077,800
NET COST (REVENUE)	\$6,861,500	\$323,647	\$1,506,914	22%	\$5,354,586



County of Wellington

Homes for the Aged

Capital Work-in-Progress Expenditures by Department

All Open Projects For The Period Ending March 31, 2013

	Approved Budget	March Actual	LIFE-TO-DATE ACTUALS			% of Budget	Remaining Budget
			Current Year	Previous Years	Total		
Resident Vans	\$85,000	\$0	\$0	\$21,821	\$21,821	26%	\$63,179
Phone System Upgrade	\$150,000	\$0	\$1,953	\$2,988	\$4,941	3%	\$145,059
Terrace Roof Replacement	\$2,500,000	\$24,361	\$48,840	\$96,151	\$144,991	6%	\$2,355,009
Total Capital	\$2,735,000	\$24,361	\$50,793	\$120,960	\$171,753	6%	2,563,247



County of Wellington
Economic Development
Statement of Operations as of
31 Mar 2013

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$14,200	\$0	\$0	0%	\$14,200
Municipal Recoveries	\$17,500	\$0	\$0	0%	\$17,500
User Fees & Charges	\$47,700	\$2,910	\$2,910	6%	\$44,790
Other Revenue	\$10,200	\$0	\$0	0%	\$10,200
Total Revenue	\$89,600	\$2,910	\$2,910	3%	\$86,690
Expenditures					
Salaries, Wages and Benefits	\$94,100	\$7,282	\$21,910	23%	\$72,190
Supplies, Material & Equipment	\$24,200	\$(409)	\$350	1%	\$23,850
Purchased Services	\$306,900	\$9,360	\$11,968	4%	\$294,932
Transfer Payments	\$140,000	\$0	\$25,000	18%	\$115,000
Total Expenditures	\$565,200	\$16,233	\$59,228	10%	\$505,972
NET OPERATING COST / (REVENUE)	\$475,600	\$13,323	\$56,318	12%	\$419,282
Transfers					
Transfer to Reserves	\$100,000	\$0	\$100,000	100%	\$0
Total Transfers	\$100,000	\$0	\$100,000	100%	\$0
NET COST (REVENUE)	\$575,600	\$13,323	\$156,318	27%	\$419,282

MFOA Member Bulletin

2013 Federal Budget

March 21, 2013

1. Budget and Other Documents

You can follow the links below to access directly the budget documents for Budget 2012:

- [Budget Plan \[PDF Version\]](#)
 - [Budget in Brief](#)
 - [Budget Speech](#)
 - [News Releases](#)
 - [FCM](#)
 - [AMO](#)
- Priorities
- [Skills](#)
 - [Manufacturing](#)
 - [Tax System](#)
 - [Infrastructure](#)

2. Overview

The 2013 budget deals with the following issues:

- Skills training to match Canadians with available jobs (chapter 3.1)
- Enhancing conditions for business to be successful (chapter 3.2)
- **Building a new program for investment in public infrastructure (chapter 3.3) See Municipal Specific Highlights below.**
- Fostering research and innovation in the marketplace (chapter 3.4)
- Various measures to support families (chapter 3.5)

An additional theme of the budget is the return to balanced budgets (chapter 4). See the Government's Financial Position below.

3. Municipal Specific Highlights

New Building Canada Plan

- \$53 billion over ten years:
 - \$32.2 billion through Community Improvement Fund consisting of an indexed Gas Tax Fund at 2% per year starting in 2014-15 with increases to be applied in \$100-million

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increments and the incremental Goods and Services Tax Rebate for Municipalities to build roads, public transit, recreational facilities and other community infrastructure (p. 8, 173). Funding starts at approximately \$2.9 billion in 2014–15 and increases to over \$3.6 billion in 2023–24 (p. 173).

- The list of existing eligible investment categories for the Gas Tax will be expanded to include: highways, local and regional airports, short-line rail, short-sea shipping, disaster mitigation, broadband and connectivity, brownfield redevelopment, culture, tourism, sport, and recreation (p. 173).
- \$14 billion for a new Building Canada Fund for major economic projects (p. 8):
 - \$4 billion National Infrastructure Component for such projects as highways, public transit, and gateway and trade corridor-related infrastructure and disaster mitigation (p. 174).
 - \$10 billion Provincial-Territorial Infrastructure Component (funding for provinces and territories) for projects such as highways, public transit, drinking water, wastewater, connectivity and broadband, and innovation (p. 174). Details of the funding breakdown per province and territory have not been announced (p. 174).
- \$1.25 billion to renew P3 Canada Fund (p. 8).

Housing

- \$119 million per year over five years for the Homelessness Partnering Strategy using a *Housing First* approach (p. 10).
- \$253 million per year over five years to renew the Investment in Affordable Housing (p. 10).

Heritage and arts funding

- Increase the Endowment Incentive of the Canada Cultural Investment Fund for the arts and heritage to maximum \$15 million over the program's life (p. 10).

Nature conservancy

- \$20 million in 2013–14 for the Nature Conservancy of Canada to conserve ecologically sensitive land. Funding will be provided on the basis of 1/3 federal dollars and 2/3 matching funding from other sources (p. 10).

4. Other Budget Initiatives

Skills training

- Create a Canada Job Grant via renewing the \$500 million per year. The Government will negotiate Labour Market Agreements with the provinces and territories in 2014–15 (p. 4, 59).
- Implement tests to harmonize apprenticeship requirements (p. 4).
- Use apprentices in federal construction and maintenance contracts (p. 4).
- New Labour Market Agreements for Persons with Disabilities and extending the Opportunities Fund with \$40 million per year starting in 2015-16 (p. 5, 59).
- Extending on an ongoing basis at \$15 million per year the Enabling Accessibility Fund for capital costs of construction and renovations to improve physical accessibility for persons with disabilities, including workplace accommodation (p. 59).
- \$70 million over three years for 5,000 internships for post-secondary graduates (p. 5).
- \$241 million over five years to support the on-reserve Income Assistance Program, expanding scholarships and bursaries for natives (p. 5).
- \$44 million over two years to improve the Citizenship Program (p. 60).

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- Implementing an international education strategy for Canada (p. 60).

Manufacturing

- Extension of the accelerated capital cost allowance for new machinery and equipment in manufacturing and processing industries for two more years (p. 6).
- Almost \$1 billion over five years for the Strategic Aerospace and Defence Initiative (p. 6).
- \$920 million for the renewal of Southern Ontario's Federal Economic Development Agency (FedDev) over five years (p. 6). \$200 million of this will be devoted to an Advanced Manufacturing Fund over five years (p. 6).
- One year extension on temporary Hiring Credit for Small Business (p. 6).
- Raises the Lifetime Capital Gains Exemption for small business owners, farmers and fishers to \$800,000 and indexes the limit to inflation (p. 6).
- \$92 million over two years for the forestry industry to expand into new markets (p. 7).
- Economic and security initiatives to implement Canadian commitments under the Canada-United States *Beyond the Border Action Plan* (p. 7). Upgrades to border infrastructure in Landsdowne, Ontario (p. 131).
- Reviewing and updating the Code of Conduct for the Credit and Debit Card Industry in Canada to ensure its appropriateness for a mobile payment environment (p. 92).
- Extension of the 15% Mineral Exploration Tax Credit for flow-through share investors for one year (p. 92).
- \$57.5 million to clarify regulations in the aquaculture industry.
- \$3 billion over five years with the provincial and territorial governments under Growing Forward 2 for agriculture development (p. 92).
- Rule changes with respect to portfolio insurance to increase market discipline in residential lending and reduce exposure to the housing sector (p. 93).
- Develop a common securities regulator with the provinces and territories or propose federal legislation to regulate capital markets (p. 93).
- Develop a risk management framework for Canada's major banks (p. 93).
- Movement towards the Canada Revenue Agency's Business Number as the business identifier for all governments.
- Increase farm losses that can be applied against income from other sources to \$17,500 per family involved in part time farming.
- Over-the-Counter Derivatives Reform (p. 143).
- Phase out accelerated capital cost allowance for capital assets used in new mines and major mine expansions and to reduce the rate at which pre-production mine development expenses may be deducted for tax purposes (p. 151).
- Enhance compliance to tax rules through a variety of initiatives, including new administrative monetary penalties and criminal offences to deter record falsification and withholding HST/GST refunds to business that have not provided CRA with necessary identification information and penalize tax evasion and avoidance (p. 153-154).

Infrastructure

- \$7 billion over ten years for First Nations infrastructure, including roads, bridges, energy systems, etc. (p. 8).
- \$10 billion for federal bridges, including \$25 million over three years for the Windsor-Detroit International Crossing, fishing harbours, ports, military bases and departmental accommodations over ten years (pp. 8, 181).
 - VIA Rail Canada service for remote communities (p. 181).

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- \$19 million for Canada Parks Agency for highway and bridge improvements that pass through national parks (p. 183).
- Investment in federal airports (p. 183).

Research and innovation

- \$225 million for research infrastructure and the Canada Foundation for Innovation (p. 9).
- \$165 million for multi-year genomics research through Genome Canada (p. 9).
- \$60 million over five years to expand business incubation and acceleration services, to establish Entrepreneur Awards (p. 9).
- \$18 million over two years to support young entrepreneurs through the Canada Youth Business Foundation (p. 9).
- \$37 million for grant councils for research partnerships and commercialization.
- \$121 million over two years to re-orient the focus of the National Research Council to business growth and innovation (p. 187).
- \$20 million over three years for research and business development services for small and medium-sized businesses through the post secondary sector (pp. 9, 187).
- \$325 million over eight years for Sustainable Development Technology Canada for the development of clean technologies (p. 9).

Families and communities

- Enhance the Adoption Expense Tax Credit (p. 9).
- \$76 million in annual tariff relief for baby clothing, sports and athletic equipment (p. 9).
- Development of a financial consumer code (p. 9).
- \$100 million over two years for construction of housing in Nunavut (p. 10).
- \$54 million over two years to address First Nations claims (p. 10).
- \$9 million over two years to expand the First Nations Land Management Regime for on-reserve economic development (p. 10).
- Funding for supplementary policing services, the Aboriginal Justice Strategy and the Family Violence Prevention Program (p. 10).
- Expanding tax relief for home care services under the GST/HST system (p. 211).
- \$65 million for the Funeral and Burial Program for veterans (p. 211).
- \$10 million over two years to improve the conservation of fisheries habitat through partnerships with local groups (p. 212).
- Expanded tax relief for green energy generation to include proposed expansion of eligibility for the accelerated capital cost allowance for clean energy generation equipment to include a broader range of biogas production equipment and equipment used to treat gases from waste (p. 212, 246).
- Eliminate preferential tax treatment of manufactured tobacco (p. 222).
- Proposed changes to the distressed pension workout scheme (p. 228).

5. The Economy

- Almost five years after the global recession, the global economic environment remains fragile.
- Europe is again in recession.
- The Canadian economy continues to expand, albeit at a modest pace.

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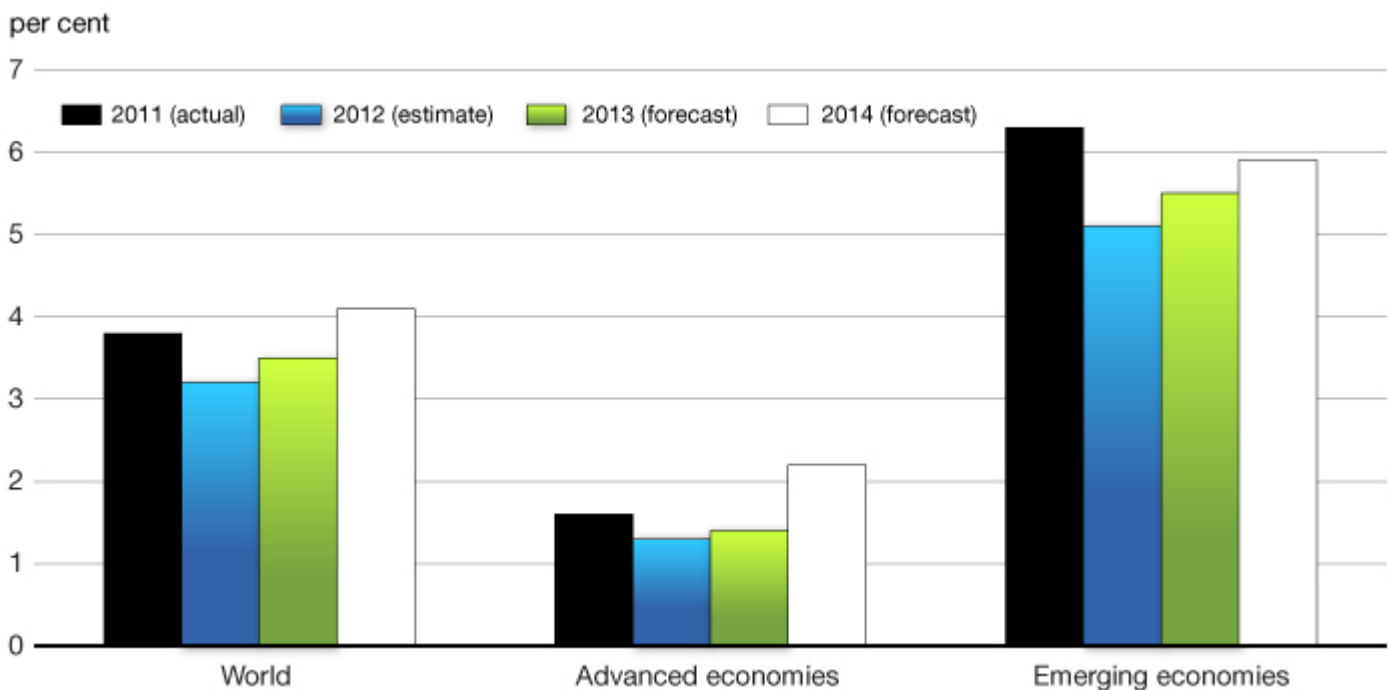
- Economic growth has been driven by a strong domestic economy, including robust business investment. However, growth in the second half of 2012 was dampened by weaker growth in advanced economies.
- Private sector forecasts modest real GDP growth ahead.
- For private sector forecasts of key economic indicators for Canada, see Appendix A below.

Global Outlook

Nonetheless, the global economy remains fragile. Growth in advanced economies is now expected to be slower than anticipated at the time of the 2012 Fall Update, particularly in the last quarter of 2012.

U.S. growth is expected to remain modest in the first half of this year. This acceleration should be driven by a continued recovery in the housing market. U.S. growth should also be helped by a pickup in consumer spending, reflecting progress in reducing household debt levels, rising house prices and an improving labour market. Overall, private sector forecasters expect U.S. real GDP growth of 1.9% in 2013, rising to 2.9% in 2014.

Chart 2.5 IMF World Real GDP Growth Outlook



Source: IMF, *World Economic Outlook Update*, January 2013.

Canadian Outlook

The Canadian economy experienced the best performance among the Group of Seven (G-7) countries. Canada has a strong record of economic growth and job creation. Over 950,000 more Canadians are working now than at the end of the recession. This resulted in close to 1.5 million net new jobs created since the beginning of 2006. Canada's strong economic performance has in part been fuelled by business investment. However, global economic growth weakened in the second half of 2012 which poses risks to Canadian exporters.

Employment

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Canada has posted strong labour market performance since the beginning of 2006. Over this period, the number of employed Canadians has risen by almost 1.5 million—a gain of 9.2%

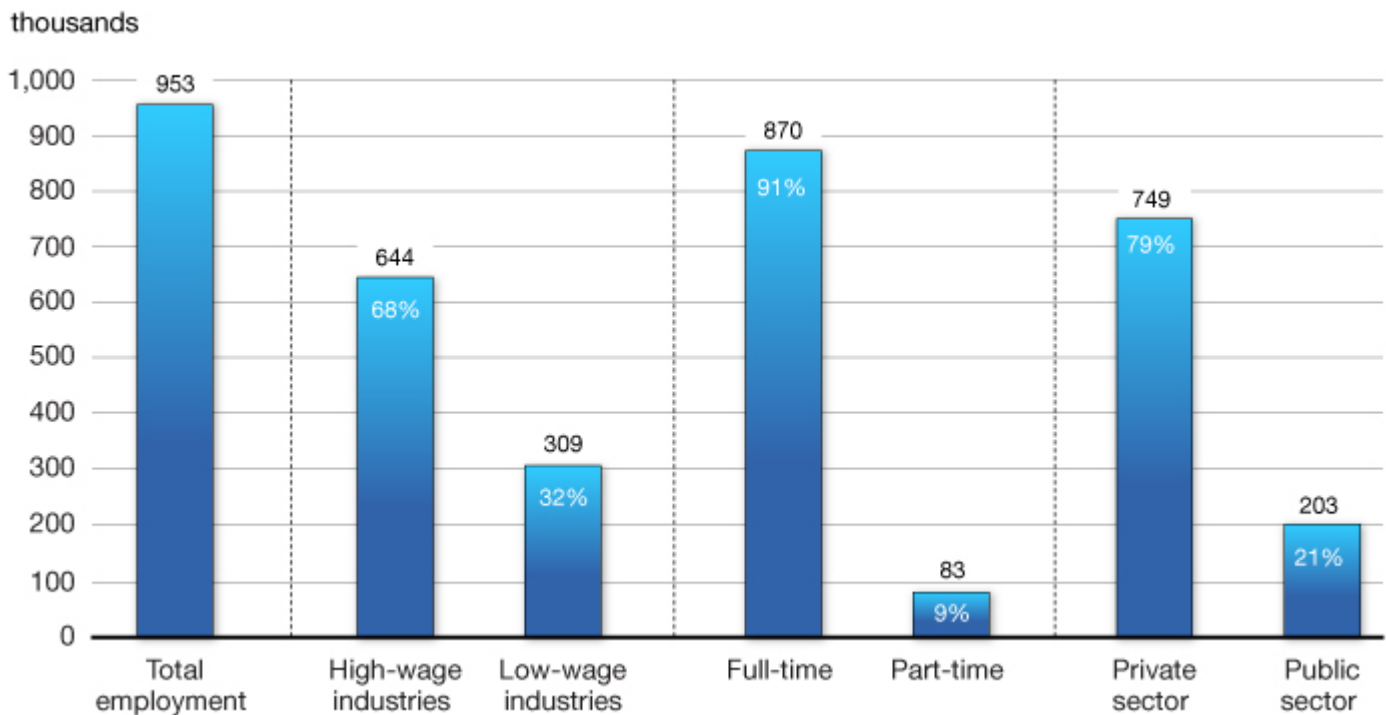
The employment situation in Canada contrasts sharply with that of the U.S., where employment remains significantly below pre-recession levels.

Canada's long-term unemployment rate (the number of people unemployed for a period of at least 27 weeks as a share of the labour force) stood at 1.4% in 2012, slightly below its historical average since 1976 and well below the U.S. level of 3.3%.

The Canadian labour market has maintained a much higher labour force participation rate (the share of the population 15 and over in Canada, and 16 and over in the United States, either working or actively seeking work). This indicates that there are fewer discouraged workers in Canada.

Nevertheless, the unemployment rate remains high, particularly in some regions. Moreover, large imbalances persist between the number of unemployed and vacant jobs across occupational groups. Reports of labour shortages have increased, particularly in the mining, oil and gas extraction, and construction sectors with skilled tradespeople, among others, being in short supply. This speaks to the need for skills development.

Chart 2.14 Change in Employment Over the Recovery July 2009 to February 2013



Gross Domestic Product (GDP)

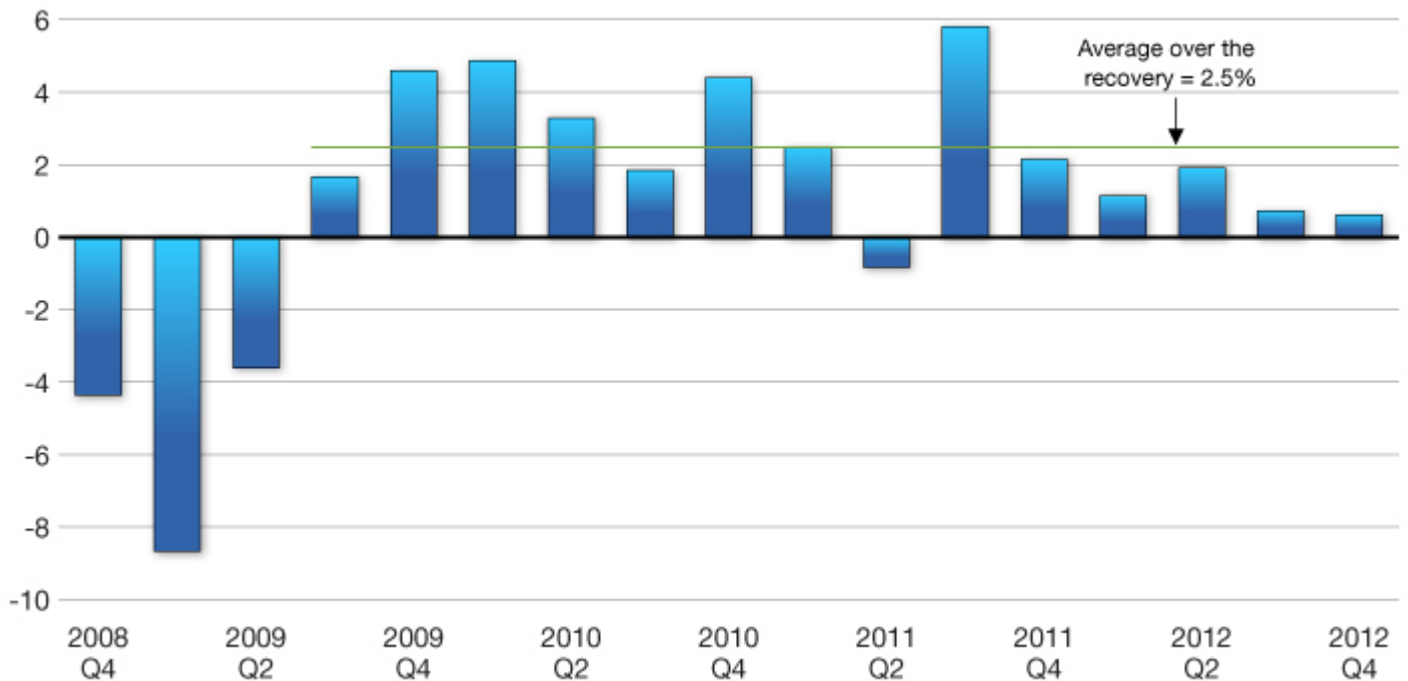
Economic growth in Canada over the recovery has been largely driven by sustained growth in private domestic demand—the sum of spending by Canadian households and businesses. Growth in real private domestic demand accelerated to 2.6% in the fourth quarter of 2012. The sustained growth in real private domestic demand has been largely driven by business non-residential investment.

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Canada's domestic economy, however, has been dampened by slow export growth, reflecting the slow global recovery and the economic challenges faced by some of Canada's largest trading partners.

Chart 2.21 Real GDP Growth

per cent, period to period at annual rates



Source: Statistics Canada.

Inflation

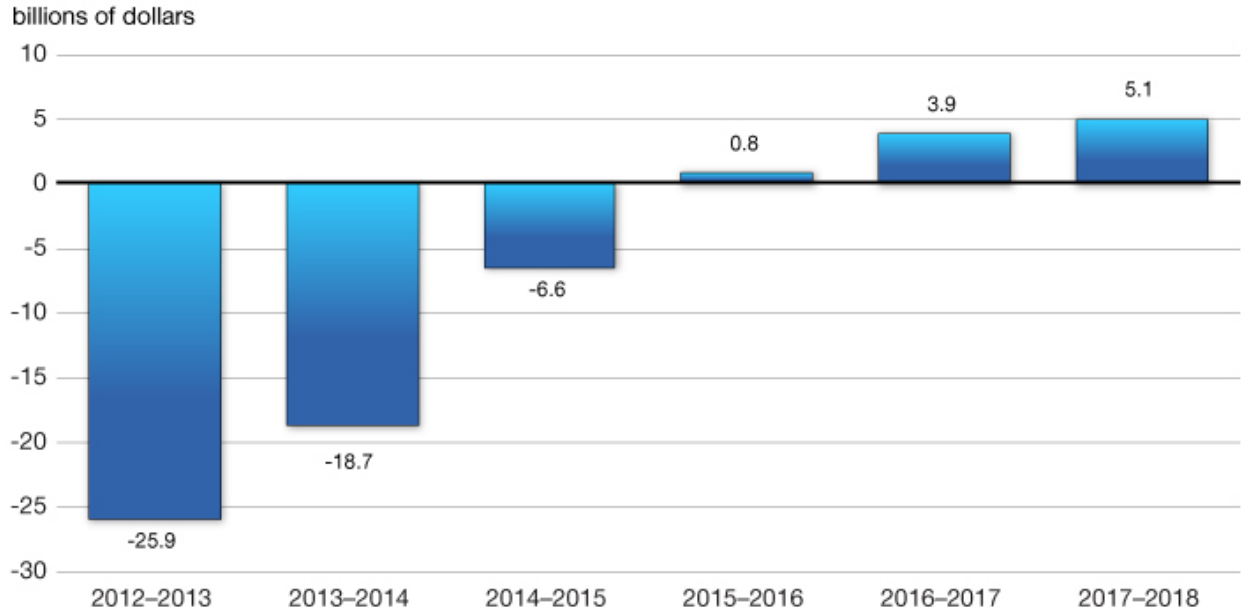
In January 2013, total Consumer Price Index (CPI) inflation was 0.5% year-over-year, its slowest pace since the recession. The pace of core inflation eased to 1%, reflecting slower price increases for a broad range of goods and services. See Appendix A for forecasts of future inflation to 2017.

6. The Government's Financial Position

Balancing the Budget

- The Government continues to believe that it is on track to return to a balanced budget by 2015-16.
- The deficit in 2012-2013 is projected to be \$25.9 billion, which is \$4.8 billion greater than the 2012 projection of \$21.1 billion and \$0.3 billion lower than the deficit in 2011-12. Following 2012-13, the deficit is projected to decrease by \$7.2 billion in 2013-14, by \$12.1 billion in 2014/15 and by \$7.4 billion in 2015/16. In 2015/16, the Government is projecting a surplus of \$0.8 billion.

Chart 4.2.2 Budgetary Balance After Measures

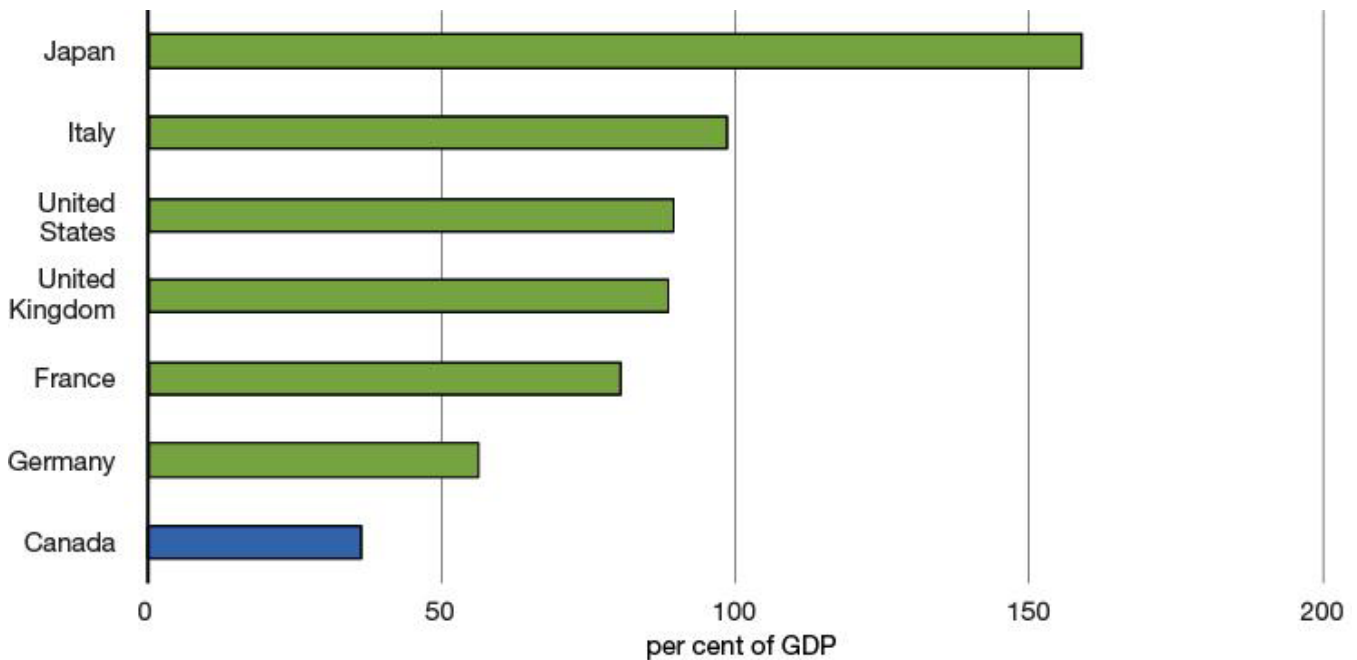


Source: Department of Finance

Debt

The International Monetary Fund projects that Canada's total government net Debt-to-GDP ratio will remain the lowest among the G-7 countries, falling to 36.3 per cent in 2017.

Chart 4.1.5 Projected Total Government Net Debt, 2017



Source: International Monetary Fund, *Fiscal Monitor*, October 2012.

Summary of Statement of Transactions (p. 287)

The actions taken in this and previous budgets to return to balanced budgets in 2015 are projected to lead to an improvement in the budgetary balance from a deficit of \$25.9 billion in 2012-13 to a surplus of \$0.8 billion in 2015-16.

Revenue Summary (p. 289)

- Personal income tax revenues, the largest component of budgetary revenues, are projected to increase by \$5.7 billion, or 4.7%, to \$126.2 billion in 2012–13.
- Corporate income tax revenues are projected to decrease by 3% in 2012–13 to \$33.0 billion.
- Goods and Services Tax revenues are projected to grow by 1.8% in 2012–13 to \$28.9 billion.
- EI premium revenues are projected to grow by 8% in 2012–13 to \$20.1 billion.

Expense Summary (p. 294)

- Elderly benefits comprised of Old Age Security, Guaranteed Income Supplement and Spousal Allowance payments are projected to grow from \$40.1 billion to \$51.8 billion over the planning period, or approximately 5.3% per year—significantly faster than nominal GDP, which averages 4.3% growth per year.
- EI benefits are projected to decrease by 1% to \$17.5 billion in 2012–13.
- Major transfers to other levels of government, including Canada Health Transfer and equalization, are projected to grow from \$58.5 billion to \$70.8 billion over the planning.

Table 4.2.4 Summary Statement of Transactions

	2011-12	Projection					
		2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Budgetary revenues	248.8	254.2	263.9	279.6	294.9	308.1	318.9
Program expenses	244.0	251.0	252.9	256.0	262.6	270.4	278.1
Public debt charges	31.0	29.0	29.7	30.2	31.5	33.8	35.7
Total expenses	275.0	280.1	282.6	286.2	294.1	304.2	313.9
Budgetary balance	(26.2)	(25.9)	(18.7)	(6.6)	0.8	3.9	5.1
Federal debt	582.2	608.7	627.4	634.0	633.2	629.3	624.2
% of GDP							
Budgetary revenues	14.1	14.0	14.2	14.4	14.5	14.5	14.4
Program expenses	13.8	13.8	13.6	13.2	12.9	12.7	12.5
Public debt charges	1.8	1.6	1.6	1.6	1.5	1.6	1.6
Budgetary balance	(1.5)	(1.4)	(1.0)	(0.3)	0.0	0.2	0.2
Federal debt	33.0	33.5	33.8	32.6	31.1	29.6	28.1

Note: Totals may not add due to rounding

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Appendix A: Private Sector Forecasts of Key Economic Data

Table 2.1 Average Private Sector Forecasts per cent, unless otherwise indicated

	2012 ¹	2013	2014	2015	2016	2017	2013 - 2017
Real GDP growth							
March 2012 survey/Economic Action Plan 2012	2.1	2.4	2.4	2.4	2.2		
October 2012 survey/2012 Fall Update	2.1	2.0	2.5	2.5	2.3	2.2	2.3
March 2013 survey/Economic Action Plan 2013	1.8	1.6	2.5	2.6	2.4	2.3	2.3
GDP inflation							
March 2012 survey/Economic Action Plan 2012	2.4	2.0	2.1	2.0	2.0		
October 2012 survey/2012 Fall Update	1.3	2.0	2.1	2.1	2.1	2.1	2.1
March 2013 survey/Economic Action Plan 2013	1.3	1.7	2.1	2.0	2.0	2.0	2.0
Nominal GDP growth							
March 2012 survey/Economic Action Plan 2012	4.6	4.4	4.6	4.4	4.2		
October 2012 survey/2012 Fall Update	3.4	4.0	4.7	4.7	4.4	4.3	4.4
March 2013 survey/Economic Action Plan 2013	3.1	3.3	4.7	4.7	4.4	4.3	4.3
Nominal GDP level (billions of dollars)							
March 2012 survey/Economic Action Plan 2012 ²	1,844	1,925	2,013	2,102	2,190		
October 2012 survey/2012 Fall Update	1,822	1,895	1,984	2,078	2,169	2,262	
March 2013 survey/Economic Action Plan 2013	1,818	1,878	1,966	2,058	2,149	2,241	
Difference between Economic Action Plan 2013 and 2012 Fall Update	-5	-17	-19	-20	-20	-21	
3-month treasury bill rate							
March 2012 survey/Economic Action Plan 2012	0.9	1.3	2.2	3.3	3.9		
October 2012 survey/2012 Fall Update	1.0	1.2	1.8	2.6	3.4	3.9	2.6
March 2013 survey/Economic Action Plan 2013	1.0	1.0	1.3	2.2	3.3	3.8	2.3
10-year government bond rate							
March 2012 survey/Economic Action Plan 2012	2.2	2.8	3.6	4.3	4.5		
October 2012 survey/2012 Fall Update	1.9	2.2	2.9	3.5	4.2	4.7	3.5
March 2013 survey/Economic Action Plan	1.9	2.1	2.8	3.5	4.1	4.6	3.4

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2013							
Exchange rate (US cents/C\$)							
March 2012 survey/Economic Action Plan 2012	99.6	101.8	101.1	100.5	100.2		
October 2012 survey/2012 Fall Update	100.2	101.1	100.1	100.5	99.5	98.1	99.9
March 2013 survey/Economic Action Plan 2013	100.1	98.9	100.7	100.9	99.3	98.8	99.7
Unemployment rate							
March 2012 survey/Economic Action Plan 2012	7.5	7.2	6.9	6.7	6.6		
October 2012 survey/2012 Fall Update	7.3	7.2	6.8	6.6	6.5	6.4	6.7
March 2013 survey/Economic Action Plan 2013	7.2	7.1	6.9	6.7	6.5	6.4	6.7
Consumer Price Index inflation							
March 2012 survey/Economic Action Plan 2012	2.1	2.0	2.0	2.0	2.0		
October 2012 survey/2012 Fall Update	1.7	2.0	2.0	2.0	2.0	2.0	2.0
March 2013 survey/Economic Action Plan 2013	1.5	1.3	2.0	2.0	2.0	2.0	1.8
U.S. real GDP growth							
March 2012 survey/Economic Action Plan 2012	2.3	2.4	2.8	2.9	2.8		
October 2012 survey/2012 Fall Update	2.2	2.0	2.9	3.1	3.0	2.8	2.7
March 2013 survey/Economic Action Plan 2013	2.2	1.9	2.9	3.1	3.0	2.8	2.7

¹ Values for 2012 for the March 2013 survey/Economic Action Plan 2013 are actual.

² These values have been restated to reflect the historical revision to the Canadian System of National Accounts released on October 1, 2012 by Statistics Canada.

Sources: Statistics Canada; Department of Finance March 2012, October 2012 and March 2013 surveys of private sector economists.



COUNTY OF WELLINGTON

COMMITTEE REPORT

To: Chair and Members of the Administration, Finance and Personnel Committee
From: Ken DeHart, County Treasurer
Date: Tuesday, April 16, 2013
Subject: Federal Gas Tax Fund Report as of December 31, 2012.docx

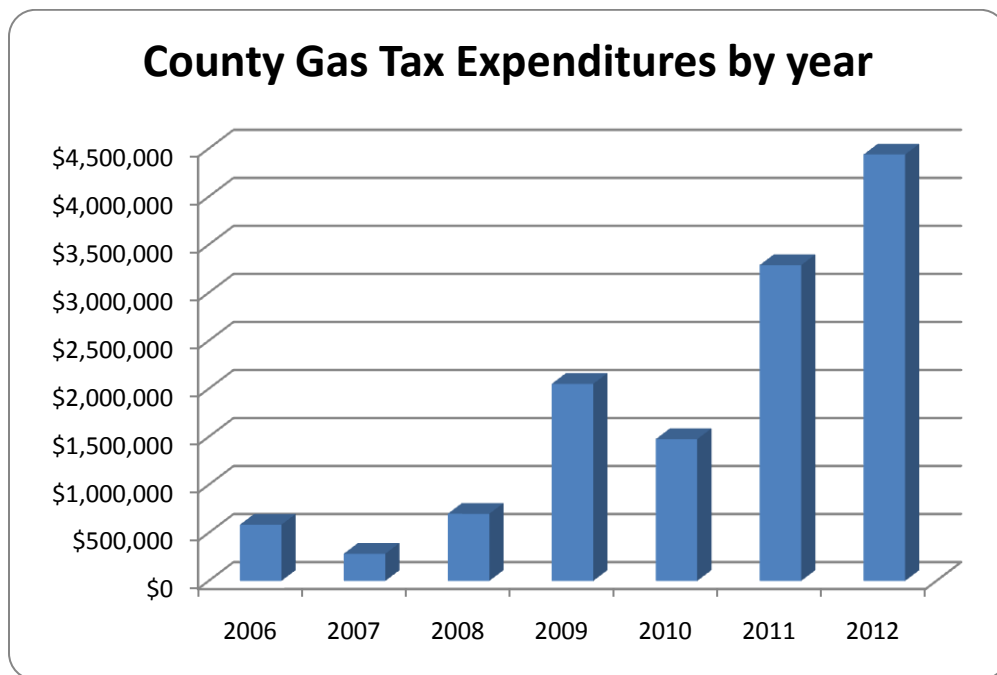
Background:

The Agreement for the transfer of Federal Gas Tax Revenues under the New Deal for Cities and Communities was signed in 2005. The purpose of these funds is to invest in environmentally sustainable municipal infrastructure including public transit, water, wastewater, solid waste, local roads, bridges and tunnels, capacity building and community energy systems.

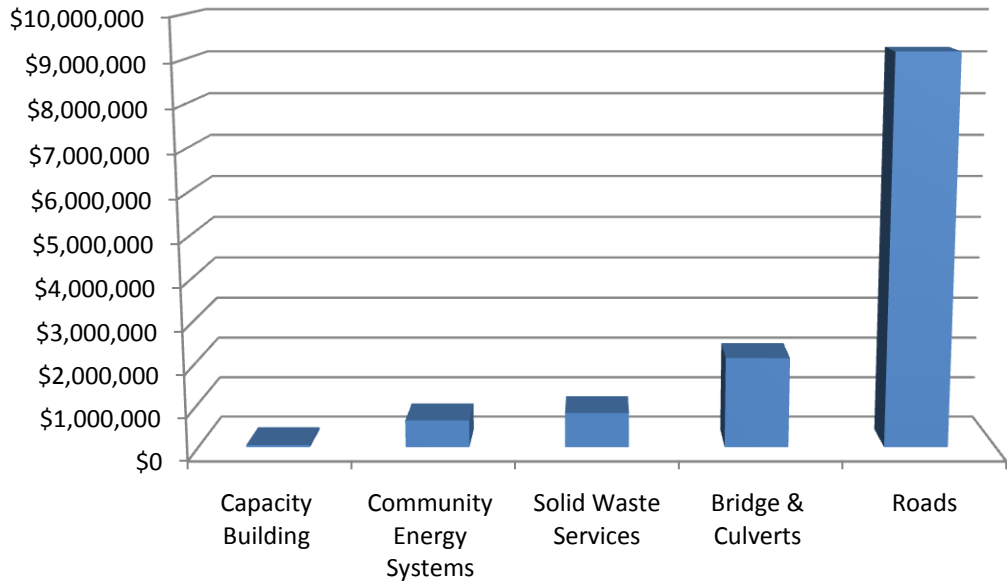
The goal of the agreement is to reduce the “infrastructure gap.” Since 2006 the County has received \$14,466,768 in Federal Gas Tax funding and invested \$12,816,527 in local infrastructure, solid waste services, capacity building and community energy systems.

Each Municipality is required to submit an Annual Expenditure Report to AMO by March 31st each year. Staff recently submitted the 2012 Expenditure Report.

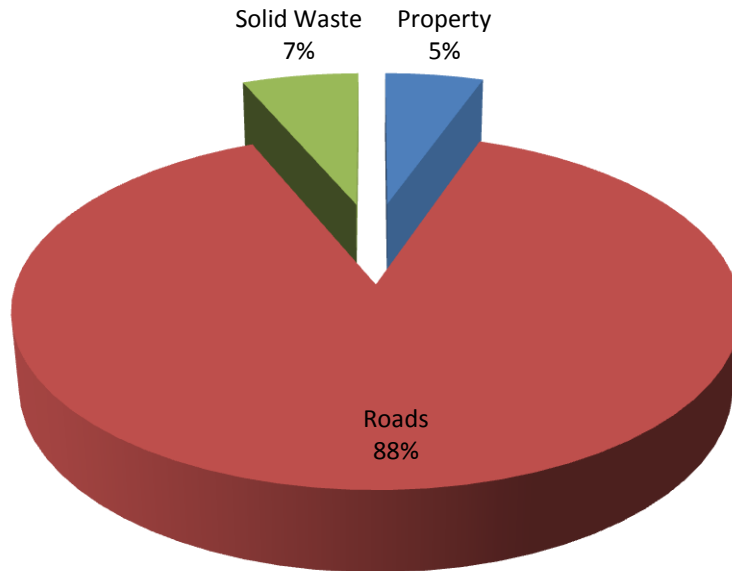
The following charts show the County’s spending by year, project type and department, and Schedule A details the funded projects.



Federal Gas Tax by Project Type



Federal Gas Tax Spending by Department



Schedule "A"
Summary of Gas Tax Funded Projects 2012

Project	Total			Total Funding
	Expenditure	Gas Tax	Other Funding	
WR9 WR8 to Mid of Conc 3/4	824,432.67	801,973.50	22,459.17	824,432.67
Bridge 00044 Atkinson Bridge	1,033,027.01	258,027.01	775,000.00	1,033,027.01
WR12 Bonded Wearing Course	244,485.49	242,892.49	1,593.00	244,485.49
WR14 300m s of Hwy 89	605,791.56	570,373.88	35,417.68	605,791.56
WR10 Rothsay Urban to Hillwood	1,270,565.28	820,565.28	450,000.00	1,270,565.28
WR46 Maltby to WR34 2km	166,275.60	117,575.60	48,700.00	166,275.60
WR19 Fergus to second line	1,136,380.00	988,840.00		988,840.00
Solar Panel Projects	859,577.74	638,308.72	221,269.02	859,577.74
Total	6,140,535.35	4,438,556.48	1,554,438.87	5,992,995.35

Summary of Gas Tax Funded Projects 2006-2011

Project	Total			Total Funding
	Expenditure	Gas Tax	Other Funding	
Riverstown Equipment Garage	784,486.06	584,500.00	199,986.06	784,486.06
Facilities and Components Study	67,900.00	50,000.00	17,900.00	67,900.00
Methane Gas Collection Riverstown	232,663.50	232,663.50		232,663.50
WR46 Carroll Pond Puslinch	1,043,736.31	698,162.19		698,162.19
WR46 Carroll Pond Puslinch		345,574.12		345,574.12
WR5 Conc 4/5 to WR 109 3.6 km Recycle	671,410.99	671,410.99		671,410.99
WR 123 to WR 8, 5.0 km Recycle	751,743.41	375,871.21	375,872.20	751,743.41
Speedside N 3.6km to 200m S Old TL Recycle	658,146.97	658,146.97		658,146.97
Bridge # 10021 Maxwell Bridge	464,477.88	394,477.88	70,000.00	464,477.88
Bridge # 12094, McGrath Br Charles St Arthur	466,317.75	466,317.75		466,317.75
Watson Road Bridge	296,345.52	296,345.52		296,345.52
WR29 to WR 124 1.2 km S Pulverize + 90mm	317,707.94	317,707.94		317,707.94
WR 7, Culvert #07051, liner	233,371.85	233,371.85		233,371.85
WR 7, Bridge # 07059 Elora Gorge Bridge Deck	115,750.42	115,750.42		115,750.42
WR 7, Culvert # 07096, liner	346,751.15	346,751.15		346,751.15
WR 14 Gordonville Br N to Line 8 2.7km	1,045,584.41	628,000.00	417,584.41	1,045,584.41
WR 21, Culvert N of 8th Line Centre Wellington	142,263.05	132,263.05	10,000.00	142,263.05
Fergus to 2.2 km S of Belwood, 7 km Recycle	1,447,360.58	994,900.00	452,460.58	1,447,360.58
WR 29, 1.2km south of WR 124 to Hwy 7	788,606.77	564,698.99	223,907.78	788,606.77
WR 125 BWC Project	271,057.05	271,057.05		271,057.05
Total	10,145,681.61	8,377,970.58	1,767,711.03	10,145,681.61
Grand Totals:	16,286,216.96	12,816,527.06	3,322,149.90	16,138,676.96

Recommendation:

That the Federal Gas Tax Fund report for the period ending December 31, 2012 be received for information.

Respectfully submitted,


 Ken DeHart, CGA
 County Treasurer



COUNTY OF WELLINGTON

COMMITTEE REPORT

To: Chair and Members of the Administration, Finance and Personnel Committee
From: Ken DeHart, County Treasurer
Date: Tuesday, April 16, 2013
Subject: 2012 Year-End Accounting Report.docx

Background:

The County of Wellington's 2012 year-end position is set out in the attached Schedule 'A'. The final year end position for the County is a surplus of \$390,400 or 0.5% of the 2012 tax levy.

A description of the more significant 2012 operating variances is set out below.

- Social Housing: net savings of \$378,700 due to lower than expected utility costs, property tax savings and staff and administrative savings
- Police: savings of \$440,500 as a result of the 2012 final year end reconciliation and resulting Provincial Services Usage credit
- Solid Waste: savings of \$557,000 due to additional grant revenue from Stewardship Ontario as reported in the September variance report. The remaining surplus is a result of higher than anticipated tipping fees revenue in particular at the Riverstown site.
- General Revenues, Expenditures and Taxes: as reported to committee in February of this year, the County has already made a provision in 2012 of \$888,000 to offset the impact of expected gravel pit refunds in 2013 where minutes of settlement have been received. In order to avoid potentially significant financial impact on the County budgets in the coming years an additional provision of \$500,000 has been allocated towards tax-write-offs in 2012 to address the remaining properties under appeal.

Recommendation:

That the 2012 Operating Statement as set out on Schedule 'A' to this report be approved, subject to completion of the year-end audit; and

That the 2012 Operating Budget surplus be transferred to the County Property Reserve.

Respectfully submitted,

Ken DeHart, CGA
County Treasurer

COUNTY OF WELLINGTON
2012 OPERATING BUDGET VARIANCE ANALYSIS AS OF DECEMBER 31, 2012

	2012 Budget	May 31/12	Sept 30/12	Dec 31/12	Dec 31/12 actual as a % of budget	Actual variance to Dec. 31/12	
		net actual	net actual	net actual		\$	%
<u>Programmes and Services</u>							
Ontario Works	1,789.4	698.6	1,328.9	1,802.3	101%	(12.9)	-1%
Social Housing	2,997.9	1,258.5	1,915.3	2,619.2	87%	378.7	13%
Affordable Housing	500.0	425.4	489.0	500.0	100%	0.0	0%
Roads and Bridges	18,982.1	13,763.9	16,156.4	18,982.1	100%	0.0	0%
Police Services	18,276.1	8,574.6	13,982.5	17,835.6	98%	440.5	2%
Wellington Terrace	6,697.3	2,391.6	4,449.7	6,773.4	101%	(76.1)	-1%
Child Care Services	694.3	282.0	498.4	738.1	106%	(43.8)	-6%
Solid Waste Services	4,909.9	2,517.8	3,487.9	4,353.1	89%	556.8	11%
County Library System	6,131.2	3,356.9	5,130.7	6,239.9	102%	(108.7)	-2%
Land Ambulance	2,865.2	1,255.8	2,438.6	2,940.0	103%	(74.8)	-3%
Planning and Development	2,416.3	828.8	1,368.5	2,343.0	97%	73.3	3%
Public Health	2,272.8	1,118.1	2,272.2	2,272.2	100%	0.6	0%
County Museum and Archives	1,915.9	1,105.1	1,593.1	1,905.7	99%	10.2	1%
Green Legacy	587.9	257.1	433.7	575.5	98%	12.4	2%
Grants	71.6	64.0	69.8	69.8	98%	1.8	2%
Economic Development	283.0	181.8	270.6	321.4	114%	(38.4)	-14%
Provincial Offences	(464.5)	(137.3)	(83.5)	(363.1)	78%	(101.4)	-22%
Subtotal	70,926.4	37,942.9	55,801.7	69,908.3	99%	1,018.1	1%
<u>General Government</u>							
Treasury	1,019.5	377.5	769.2	1,033.3	101%	(13.8)	-1%
County Property	1,346.2	779.1	778.1	1,237.2	92%	109.0	8%
Human Resources	655.2	219.0	446.1	628.8	96%	26.4	4%
County Council	901.0	381.4	677.8	925.3	103%	(24.3)	-3%
Office of the CAO and Clerk	2,608.1	1,159.8	1,821.3	2,468.1	95%	140.0	5%
Subtotal	6,530.0	2,916.8	4,492.6	6,292.7	96%	237.3	4%
<u>Non-Programme Expenditures and Revenues</u>							
General Expenses/Revenues	(423.1)	237.2	(3,201.6)	407.2	-96%	(830.3)	-196%
Tax Levy Requirement	(75,382.6)	(37,691)	(56,537.0)	(75,382.6)	100%	0.0	0%
PILs and Supplementary Taxes	(1,650.7)	(269)	(411.6)	(1,616.0)	98%	(34.7)	-2%
Subtotal	(77,456.4)	(37,723)	(60,150.1)	(76,591.4)	99%	(865.0)	-1%
Net Total	0.0	3,136.2	144.2	(390.4)		390.4	



COUNTY OF WELLINGTON

COMMITTEE REPORT

To: Chair and Members of the Administration, Finance and Personnel Committee
From: Ken DeHart, County Treasurer
Date: Tuesday, April 16, 2013
Subject: Authority to Negotiate and Place a County Debenture Issue.docx

Background:

The purpose of this report is to establish the necessary authority to proceed with the marketing of a County debenture issue. The debenture issue will meet capital financing requirements for the County of Wellington; none of the County's local municipalities have requested funds at this time. While the exact amounts required have not been finalized, the following table provides a preliminary list of projects and debenture financing requirements:

COUNTY OF WELLINGTON				
Proposed Spring 2013 Debenture Issue				
(All figures in \$000's)				
Municipality	Project	Proposed Financing	term (yrs)	
			10	20
County	Fergus Library Renovation and Expansion	\$ 1,250.0	\$ 1,250.0	
County	North Wellington OPP Operations Centre	\$ 1,250.0	\$ 1,250.0	
County	Health Unit Facilities in Guelph & Orangeville	\$ 5,006.0		\$ 5,006.0
County	Central Garage Redevelopment (growth portion)	\$ 694.0		\$ 694.0
	Totals	\$ 8,200.0	\$ 2,500.0	\$ 5,700.0

The *Municipal Act, 2001* provides that a municipality may incur a debt for municipal purposes and may issue debentures for or in relation to the debt provided that such debt relates to a capital work.

It is recommended that the syndicate of National Bank Financial Inc. (NBF) and RBC Dominion Securities Inc. be authorized to market the debenture issue for the County, with NBF acting as the lead fiscal agent. Establishing an upper limit on the principal amount of the debenture issue provides staff and the fiscal agents with parameters to work within, while maintaining flexibility in the event that adjustments are required.

The resulting debt charges will not exceed the County's annual debt and financial obligation limit calculated by the Ministry of Municipal Affairs and Housing and updated by the County pursuant to Ontario Regulation 403/02.

Next steps:

Subject to approval of the resolution contained in this report, staff will finalize the amounts and terms of the issue and legal counsel (Borden Ladner Gervais LLP) will commence the process of reviewing the authorizing documents of the County in respect of the proposed issue. Once complete, the fiscal agents can proceed with pricing and placing the issue. The actual timing of the issue will be based on market conditions and cash flow requirements of the County.

Recommendation:

That the fiscal agent syndicate of National Bank Financial Inc. (as the lead fiscal agent) and RBC Dominion Securities Inc. be authorized to market a debenture issue by The Corporation of the County of Wellington (the "County") in a principal amount not to exceed \$8,200,000.00 (\$Cdn) in accordance with sections 401 and 408 (2.1) of the Municipal Act, 2001.

Respectfully submitted,



Ken DeHart, CGA
County Treasurer



COUNTY OF WELLINGTON

COMMITTEE REPORT

To: Chair and Members of the Administration, Finance and Personnel Committee
From: Ken DeHart, County Treasurer
Date: Tuesday, April 16, 2013
Subject: 2013 Tax Policy.docx

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 2013 taxation year, including recommendations for:

- adopting revenue neutral transition ratios
- establishing 2013 tax ratios, discounts and tax rates
- continuing the low income seniors and disabled tax relief programme under existing parameters
- continuing the current charitable tax rebate programme
- continuing to provide tax exemption for Legion properties
- carry forward the existing enhanced capping flexibility options for 2013

Commencing in 2009 and onward 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.

Key highlights of the 2013 tax policy recommendations include adopting revenue neutral transition ratios which has the effect of reducing the overall tax burden on farmland, residential and multi-residential properties. Doing so will somewhat reduce the disparity between commercial and industrial tax classification ratios. Lowering the multi-residential ratio from 2.0 to 1.95 aligns Wellington County closer to the regional Multi-Residential average ratio of 1.93.

Four separate by-laws will be prepared for the April 25, 2013 Council meeting covering transition ratios, tax ratios and discounts, tax rates and tax capping mitigation options.

Recommendation:

That the 2013 County-wide Tax Policies as set out in Schedule 'A' be approved.

Respectfully submitted,

Ken DeHart, CGA
County Treasurer

SCHEDULE "A"
2013 COUNTY-WIDE PROPERTY TAX POLICIES

POLICY	STAFF RECOMMENDATION
Transition Ratios, Tax Ratios, Class Discounts and Tax Rates	THAT the 2013 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.
Mandatory Capping	THAT the following parameters be established for the purposes of calculating the 2013 capping clawback rates in accordance with section 329.1 of the <i>Municipal Act</i> : <ol style="list-style-type: none"> 1. Cap limit of 10% of 2012 annualized taxes 2. Minimum tax increase of 5% of 2012 CVA taxes 3. Move capped properties to CVA tax responsibility if the capped taxes are within a maximum of \$250 of CVA taxes, without creating a class shortfall 4. Move properties that are subject to the clawback to CVA tax responsibility if the taxes, including the clawback amount, are within a maximum of \$250 of CVA taxes, without creating a class shortfall 5. Set a tax level of 100% 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 2012 from the capping regime and remain at full CVA tax level; and <p>THAT staff be directed to prepare the necessary capping parameters by-law.</p>
Tax relief for low income seniors and persons with disabilities	THAT the current tax relief programme for low income seniors and low income persons with disabilities be continued for the 2013 taxation year.
Tax relief for charities and other similar organizations	THAT the current tax relief programme for charities and other similar organizations be continued for the 2013 taxation year.
Tax relief for Legions	THAT all eligible Legion properties continue to be exempted from the payment of taxes for upper tier purposes for the taxation year 2013

TAX RATIOS, CLASS DISCOUNTS and TAX RATES

STAFF RECOMMENDATION:

THAT the 2013 County-wide transition ratios be adopted as set out in Table 3; and

THAT the 2013 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 and tax ratio and tax rating by-laws.

Legislative reference: *Municipal Act 2001 Section 308*

OVERVIEW

- Tax rates are measured as a percentage of the assessed value of a property
- Tax ratios show how a property class' tax rate compares with the residential rate - if a property class has a ratio of 2, then it is taxed at twice the rate of the residential class
- Transition ratios were calculated initially in 1998 by the Province and reflected the level of taxation by class **at that time**
- Tax ratios must be approved annually by County Council, unless delegated to the member municipalities. Table 4 shows tax ratios established by neighbouring municipalities
- Changing ratios shifts the burden of property taxes between property classes (see Table 3)
- The Province established "ranges of fairness" which help protect property classes that are taxed at higher rates - If the ratio for a property class is outside the "range of fairness", a municipality can either maintain the ratio or move towards the range of fairness, but may not move further from the fairness range. (see Table 2)
- Municipalities may pass along up to 50% of a levy increase to classes which have ratios in excess of the provincial threshold
- In order to avoid tax shifts that may occur as a result of reassessment, municipalities have the option of setting new transition ratios based on a prescribed formula. Once reset, the new ratios may then be established for each of the tax classes, used not at all or the ratios may be selectively adopted. The benefit of adopting new transition ratios is that it allows the flexibility of imposing a higher ratio on any of the capped classes for the current and subsequent taxation years. Table 3 details the upper-tier tax shifts produced by adopting all new transition ratios and tax shifts under the recommended tax ratios for 2013
- Provisions for the taxing of farmland awaiting development are as follows:
 - on registration of the plan of subdivision, property assessment changes from being based on farm use to zoned use, and a tax rate of between 25% and 75% of the residential rate will apply [the rate can be adjusted up or down by up to 10 percentage points per year]
 - when a building permit is issued, the tax rate may change from 25% to 100% of the rate that would apply to the property's zoned use

POLICY CONSIDERATIONS

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

MANDATORY CAPPING

STAFF RECOMMENDATION:

THAT the following parameters be established for the purposes of calculating the 2013 capping clawback rates in accordance with section 329.1 of the *Municipal Act*:

1. Cap limit of 10% of 2012 annualized taxes
2. Minimum tax increase of 5% of 2012 CVA taxes
3. Move capped properties to CVA tax responsibility if the capped taxes are within a maximum of \$250 of CVA taxes, without creating a class shortfall
4. Move properties that are subject to the clawback to CVA tax responsibility if the taxes, including the clawback amount, are within a maximum of \$250 of CVA taxes, without creating a class shortfall
5. Set a tax level of 100% of CVA tax responsibility for new construction and new to class business properties (multi residential, commercial and industrial)
6. Remove properties that reached full CVA tax in 2012 from the capping regime and remain at full CVA tax level for 2013; 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 2013
- Shortfalls can not be shared with school boards
- The Province provided increased flexibility for municipalities commencing in 2005, with the following options available:
 - maintaining the 5% mandatory cap
 - increasing the cap between 5% and 10%, or selecting 5% of CVA tax (whichever is higher)
 - if an increasing property is within \$250 of CVA taxation, then it may be billed the full amount
 - if a decreasing property is within \$250 of CVA taxation, then it will receive the full reduction without clawback
 - effective January 1, 2008 new construction in Wellington County is taxed at 100% of CVA taxation
 - Ontario Regulation 160/09 under the *Municipal Act* grants municipalities the option to remove those properties from the capping regime that had reached full CVA taxation in 2012 and to remain at full CVA tax level for 2013. 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 2013 taxation year.

Legislative reference: *Municipal Act 2001 Section 319*

OVERVIEW

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

Promotion efforts:

- Additional efforts have been undertaken to increase taxpayer awareness of the programme
- Local municipalities mention the rebate programme and filing deadline on their tax bill inserts
- The County has posted notification of the Senior & Disabled Property Tax Relief Programme on the County Page of the Wellington Advertiser
- Programme details are available on municipal and County websites
- The number of applications has doubled since 2008 and include 8 disability applications

- The following table details the 2012 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 2012 TAXATION YEAR

	No.	Approved	Local	County	School	Average Refund
Puslinch	9	8	\$ 67.77	\$ 246.65	\$ 82.25	\$ 56.67
Guelph-Eramosa	6	6	\$ 124.13	\$ 318.81	\$ 106.30	\$ 91.54
Erin	11	11	\$ 319.22	\$ 781.80	\$ 260.70	\$ 123.79
Centre Wellington	18	17	\$ 496.82	\$ 1,060.26	\$ 354.46	\$ 90.54
Mapleton	3	3	\$ 78.77	\$ 146.65	\$ 48.90	\$ 91.44
Minto	13	13	\$ 406.71	\$ 478.83	\$ 159.67	\$ 80.40
Wellington North	20	19	\$ 346.93	\$ 410.75	\$ 136.99	\$ 52.12
	80	77	\$ 1,840.35	\$ 3,443.75	\$ 1,149.27	\$ 83.79

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

GENERAL PARAMETERS

1. Taxes for 2013 will be in comparison to the 2012 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 Human Resources and Skills Development Canada, in conjunction with the Old Age Security (OAS) programme. The Guaranteed Income Supplement is an income-tested, monthly non-taxable benefit for Old Age Security pensioners with limited income apart from the Old Age Security pension.

To qualify for the GIS, an individual must:

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

Provisions of the GIS are established under the *Old Age Security Act (Canada)*, and regulations made quarterly under this Act. Application, eligibility determination and payment of benefits under this programme is administered by Service Canada for Human Resources and Skills 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 2013 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 % 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 ARB 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
- The following table details the 2012 sharing of charitable rebates which has doubled since 2007:

Summary of Charitable Tax Rebates in 2012

	County	Local	School	Cap Adj	Total
Guelph/Eramosa	\$ 429	\$ 164	\$ 504	\$ 16	\$ 1,113
Guelph/Eramosa	\$ 3,792	\$ 1,447	\$ 4,460		\$ 9,699
Erin	\$ 4,064	\$ 1,594	\$ 4,779		\$ 10,438
Erin	\$ 589	\$ 231	\$ 692		\$ 1,512
Erin	\$ 912	\$ 358	\$ 1,073		\$ 2,343
Erin	\$ 643	\$ 277	\$ 757		\$ 1,677
Erin	\$ 822	\$ 322	\$ 966		\$ 2,110
Ctr Wellington	\$ 722	\$ 357	\$ 849		\$ 1,929
Ctr Wellington	\$ 78	\$ 39	\$ 92		\$ 209
Ctr Wellington	\$ 1,345	\$ 665	\$ 1,582		\$ 3,591
Ctr Wellington	\$ 724	\$ 350	\$ 852		\$ 1,926
Ctr Wellington	\$ 2,016	\$ 922	\$ 2,371		\$ 5,309
Ctr Wellington	\$ 1,283	\$ 609	\$ 1,509		\$ 3,402
Minto	\$ 113	\$ 98	\$ 133		\$ 344
Well North	\$ 133	\$ 113	\$ 156		\$ 403
Well North	\$ 643	\$ 549	\$ 757		\$ 1,949
Well North	\$ 704	\$ 600	\$ 828		\$ 2,133
Well North	\$ 593	\$ 505	\$ 697		\$ 1,795
	\$ 19,607	\$ 9,202	\$ 23,057	\$ 16	\$ 51,881

Average Rebate:	2,882.29
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Types of Charitable Organizations benefiting from the rebate programme include: Chamber of Commerce; Family & Children's Services; Community Resource Centre; VON; Canadian Mental Health; Family Health Team Units and St John's Ambulance

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 2012.

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

2012 Local and County taxes for Legion properties

Municipality	2012 Local tax	2012 County tax
Erin	\$ 1,300	\$ 3,314
Erin	\$ 434	\$ 1,107
Centre Well	\$ 1,844	\$ 3,731
Centre Well	\$ 2,263	\$ 4,580
Mapleton	\$ 612	\$ 1,080
Minto	\$ 2,387	\$ 2,744
Minto	\$ 1,810	\$ 2,081
Well North	\$ 1,741	\$ 2,041
Well North	\$ 1,718	\$ 2,015
	<u>\$ 14,109</u>	<u>\$ 22,692</u>

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

TABLE ONE
2013 COUNTY OF WELLINGTON TAX RATIOS, DISCOUNTS AND RATES

Property Class/Subclass	Provincial Range of Fairness	Provincial Threshold ratio	Revenue Neutral ratio	2013 County Tax ratio	2013 Discounts	2013 County Tax Rates
Class						
residential/farm (RT)	1.0 to 1.0			1.000000		0.00663526
multi-residential (MT)	1.0 to 1.1	2.7400	1.9537	1.953657		0.01296301
farmland (FT)	0.01 to 0.25			0.250000		0.00165881
commercial (CT)	0.6 to 1.1	1.9800	1.4198	1.419783		0.00942062
industrial (IT)	0.6 to 1.1	2.6300	2.8326	2.444000		0.01621656
large industrial (LT)	0.6 to 1.1	2.6300	2.8326	2.444000		0.01621656
pipeline (PT)	0.6 to 0.7		2.1423	2.142344		0.01421500
shopping centre (ST)	0.6 to 1.1	1.9800	1.4198	1.419783		0.00942062
managed forests (TT)	0.25 to 0.25			0.250000		0.00165881
parking lot (GT)	0.6 to 1.1	1.9800	1.4198	1.419783		0.00942062
new construction industrial (JT)	0.6 to 1.1	2.6300	2.8326	2.444000		0.01621656
new construction large industrial (KT)	0.6 to 1.1	2.6300	2.8326	2.444000		0.01621656
new construction commercial (XT)	0.6 to 1.1	1.9800	1.4198	1.419783		0.00942062
new construction office building (YT)	0.6 to 1.1	1.9800	1.4198	1.419783		0.00942062
new construction shopping centre (ZT)	0.6 to 1.1	1.9800	1.4198	1.419783		0.00942062
Subclass						
res/farm farmland class I (R1)	1.0 to 1.0			1.000000	25%	0.00497644
residential taxable shared (RH)	1.0 to 1.0			1.000000	0%	0.00663526
commercial excess land (CU)	0.6 to 1.1	1.9800	1.4198	1.419783	30%	0.00659444
commercial vacant land (CX)	0.6 to 1.1	1.9800	1.4198	1.419783	30%	0.00659444
commercial farmland class I (C1)	0.6 to 1.1	1.9800	1.0000	1.000000	25%	0.00497644
commercial taxable shared (CH)	0.6 to 1.1	1.9800	1.4198	1.419783	0%	0.00942062
comm vacant land taxable shared (CJ)	0.6 to 1.1	1.9800	1.4198	1.419783	30%	0.00659444
industrial taxable shared (IH)	0.6 to 1.1	2.6300	2.8326	2.444000	0%	0.01621656
industrial excess land shared (IJ)	0.6 to 1.1	2.6300	2.8326	2.444000	35%	0.01054077
industrial excess land (IU)	0.6 to 1.1	2.6300	2.8326	2.444000	35%	0.01054077
large ind excess land (LU)	0.6 to 1.1	2.6300	2.8326	2.444000	35%	0.01054077
new constr industrial excess land (JU)	0.6 to 1.1	2.6300	2.8326	2.444000	35%	0.01054077
new constr large indust excess land (KU)	0.6 to 1.1	2.6300	2.8326	2.444000	35%	0.01054077
industrial vacant land (IX)	0.6 to 1.1	2.6300	2.8326	2.444000	35%	0.01054077
industrial farmland class I (I1)	0.6 to 1.1	2.6300	1.0000	1.000000	25%	0.00497644
industrial farmland class II (I4)	0.6 to 1.1	2.6300	2.8326	2.444000	0%	0.01621656
shopping centre excess land (SU)	0.6 to 1.1	1.9800	1.4198	1.419783	30%	0.00659444
new constr comm vacant land (XU)	0.6 to 1.1	1.9800	1.4198	1.419783	30%	0.00659444
new constr office bldg vacant land (YU)	0.6 to 1.1	1.9800	1.4198	1.419783	30%	0.00659444
new constr shopping ctr vacant land (ZU)	0.6 to 1.1	1.9800	1.4198	1.419783	30%	0.00659444

TABLE TWO

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

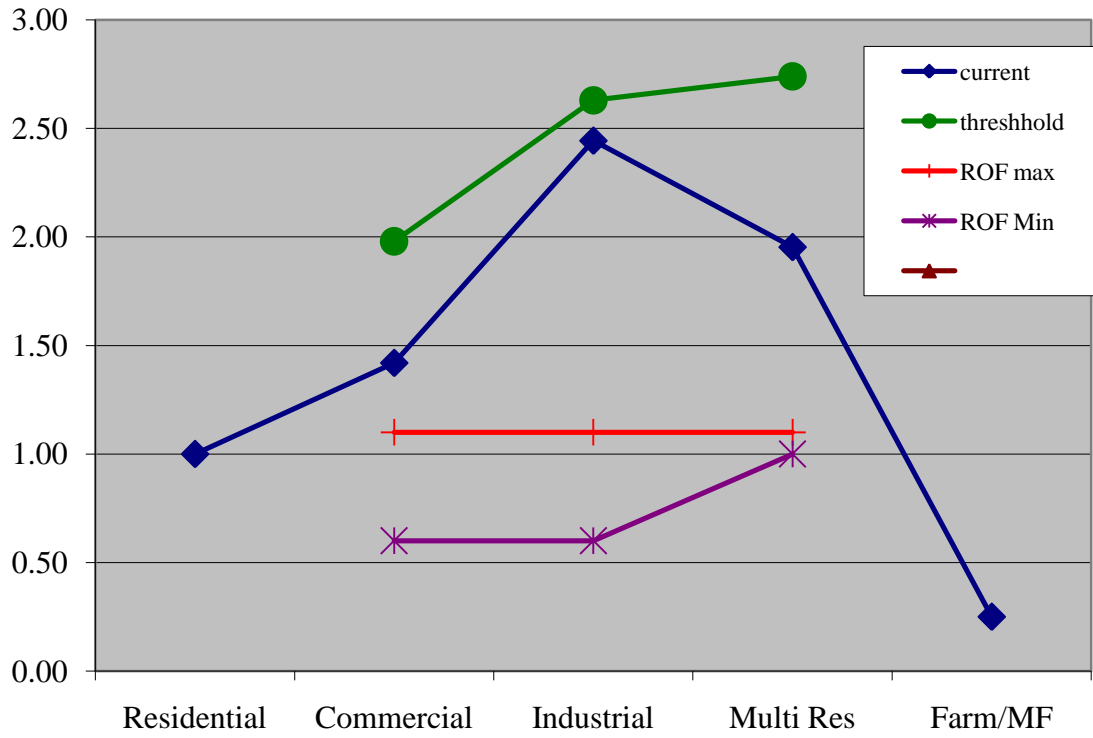


TABLE THREE

COUNTY OF WELLINGTON

**ESTIMATED REDISTRIBUTION OF UPPER TIER TAXES
UNDER ALTERNATIVE TAX RATIO SCENARIOS**

RE-SETTING TRANSITION RATIOS and RECOMMENDED TAX RATIOS FOR 2013

Property class	Revised 2012 Upper tier taxes	Calculated by Province	Upper-Tier Tax Redistribution				
		Revenue Neutral Transition Ratios	Revenue Neutral Ratio Impact	If No Change to Tax Ratios	Tax Ratio Impact	Recommended Tax Ratios	Tax Ratio Impact
Residential	\$60,910.2	1.000000	(\$745.3)	1.000000	\$0.0	1.000000	(\$134.4)
Multi Residential	\$1,256.8	1.953657	(\$44.1)	2.000000	\$0.0	1.953657	(\$31.8)
Commercial	\$5,415.7	1.419783	\$123.6	1.371153	\$0.0	1.419783	\$179.7
Industrial	\$4,899.6	2.832600	\$709.6	2.444000	\$0.0	2.444000	(\$10.8)
Farmland	\$3,567.4	0.250000	(\$43.7)	0.250000	\$0.0	0.250000	(\$7.9)
Pipeline	\$466.7	2.142344	\$0.5	2.113705	\$0.0	2.142344	\$5.3
Managed Forest	\$53.2	0.250000	(\$0.7)	0.250000	\$0.0	0.250000	(\$0.1)
** total **	\$76,569.6		\$0.0		\$0.0		\$0.0

** total levy is based on revenue neutral 2012 levy requirement and includes P-I-L-T **

TABLE FOUR

**2012 TAX RATIO COMPARISON REPORT
WELLINGTON COUNTY AND NEIGHBOURING MUNICIPALITIES**

Municipality	Multi-Res	Commercial	Industrial
Bruce County	1.000000	1.233100	1.747700
Dufferin County	2.680200	1.220000	2.198400
Grey County	1.441197	1.306940	1.858187
Guelph City	2.309425	1.840000	2.630000
Halton	2.261900	1.456501	2.359901
Hamilton	2.740000	1.980000	3.291800
Huron County	1.100000	1.100000	1.100000
Peel (Caledon & Brampton)	1.705001	1.297102	1.470009
Perth County	2.150500	1.246900	1.969200
Waterloo Region	1.950000	1.950000	1.950000
Regional Average	1.933822	1.463054	2.057520
Wellington County 2012	2.000000	1.371153	2.444000
Wellington County 2013 proposed	1.953657	1.419783	2.444000
Provincial Threshold	2.740000	1.980000	2.630000



COUNTY OF WELLINGTON

COMMITTEE REPORT

To: Chair and Members of the Administration, Finance and Personnel Committee and Social Services Committee
From: Andrea Lawson, Director of Human Resources
Date: Tuesday, March 26, 2013
Subject: **CUPE Job Evaluation**

Background:

The union and the County undertook a joint Job Evaluation process in 2008. All Social Services employees who are members of CUPE Local 973 at that time completed Job Analysis Questionnaires (JAQ) for their positions. The JAQ's are the basis for the committee's work. The union and the employer returned to discussion in October 2012. The County has retained a job evaluation/pay equity advisor to assist with the process to ensure we are proceeding within the Pay Equity guidelines and a fair and equitable framework.

There have been some issues with the process since beginning in 2008 in dealing with the national CUPE representative and the process was stalled until October 2012. Since then we have been making very positive progress and the process should be finalized in June or July of 2013.

Where we are today:

The Joint Job Evaluation Committee (JJEC) has jointly agreed on a Terms of Reference. This document forms part of the current Collective Agreement.

The JJEC has been trained and facilitated by the advisors in the rating of all positions in the bargaining unit using 2009 job information, updated for new and changed positions.

The next step in the process, as per the Terms of Reference, is referred to as the request for reconsideration (appeal). This step is intended to provide all employees with an opportunity to review and comment on the evaluation outcomes specific to their job.

Once the above steps have been completed we will negotiate the factor weights and banding of similar value positions. This outcome will form the basis for the wage schedule; meaning that all jobs of similar value in a band will receive the same step increase/job rate opportunity identified for the band. We will begin negotiating a "retroactive" date for any adjustments that have occurred due to this Job Evaluation process. At this point, without having agreed to the weights and banding, there is no way of calculating what the financial impact of this may be, but Human Resources along with our advisor will be working diligently to ensure a fair and reasonable settlement.

Recommendation:

That the above information as it pertains to the CUPE Job Evaluation process be received for information.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'A. Lawson', with a long horizontal stroke extending to the right.

Andrea Lawson
Director of Human Resources