



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

April 21, 2015

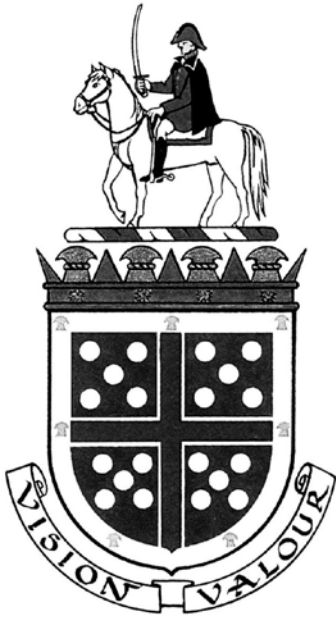
1:00 pm

County Administration Centre

Guthrie Room

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

	Pages
1. Call to Order	
2. Declaration of Pecuniary Interest	
3. Administration	
4. Finance	
4.1 Financial Statements as of March 2015	2 - 43
4.2 Federal Gas Tax Fund Report as of December 31, 2014	44 - 47
4.3 2014 Year End Accounting Report	48 - 50
4.4 2015 County Wide Property Tax Policies	51 - 65
5. Personnel	
5.1 Hiring Policy Update	66 - 73
6. Closed Meeting	
(Agenda emailed under separate cover)	
7. Rise and Report	
8. Adjournment	
Next meeting date May 19, 2015 or at the call of the Chair.	



THE COUNTY OF WELLINGTON

**ADMINISTRATION, FINANCE
AND PERSONNEL COMMITTEE**

CORPORATE FINANCIAL STATEMENTS

March 31, 2015



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

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Property Taxation	\$86,054,500	\$20,427,500	\$20,568,214	24%	\$65,486,286
Grants and Subsidies	\$2,888,800	\$0	\$722,200	25%	\$2,166,600
Sales Revenue	\$12,000	\$0	\$(1,081)	(9%)	\$13,081
Other Revenue	\$2,818,000	\$34,982	\$(153,913)	(5%)	\$2,971,913
Internal Recoveries	\$42,400	\$2,873	\$10,498	25%	\$31,902
Total Revenue	\$91,815,700	\$20,465,355	\$21,145,918	23%	\$70,669,782
Expenditures					
Supplies, Material & Equipment	\$18,000	\$243	\$(1,589)	(9%)	\$19,589
Purchased Services	\$1,973,500	\$31,909	\$392,873	20%	\$1,580,627
Insurance & Financial	\$1,074,200	\$8,139	\$132,881	12%	\$941,319
Total Expenditures	\$3,065,700	\$40,291	\$524,165	17%	\$2,541,535
NET OPERATING COST / (REVENUE)	\$(88,750,000)	\$(20,425,063)	\$(20,621,753)	23%	\$(68,128,247)
Transfers					
Transfers from Reserves	\$(450,000)	\$0	\$0	0%	\$(450,000)
Transfer to Reserves	\$2,818,000	\$0	\$0	0%	\$2,818,000
Total Transfers	\$2,368,000	\$0	\$0	0%	\$2,368,000
NET COST (REVENUE)	\$(86,382,000)	\$(20,425,063)	\$(20,621,753)	24%	\$(65,760,247)



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

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Other Revenue	\$18,200	\$1,486	\$4,500	25%	\$13,700
Total Revenue	\$18,200	\$1,486	\$4,500	25%	\$13,700
Expenditures					
Salaries, Wages and Benefits	\$734,000	\$55,074	\$163,767	22%	\$570,233
Supplies, Material & Equipment	\$49,600	\$10,873	\$16,992	34%	\$32,608
Purchased Services	\$213,000	\$35,278	\$56,324	26%	\$156,676
Insurance & Financial	\$1,700	\$0	\$1,674	98%	\$26
Total Expenditures	\$998,300	\$101,225	\$238,756	24%	\$759,544
NET OPERATING COST / (REVENUE)	\$980,100	\$99,739	\$234,256	24%	\$745,844
NET COST (REVENUE)	\$980,100	\$99,739	\$234,256	24%	\$745,844



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

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
User Fees & Charges	\$600	\$190	\$258	43%	\$342
Internal Recoveries	\$1,656,100	\$138,008	\$414,025	25%	\$1,242,075
Total Revenue	\$1,656,700	\$138,199	\$414,283	25%	\$1,242,417
Expenditures					
Salaries, Wages and Benefits	\$3,057,800	\$247,537	\$710,054	23%	\$2,347,746
Supplies, Material & Equipment	\$257,600	\$8,624	\$29,240	11%	\$228,360
Purchased Services	\$1,006,300	\$111,919	\$432,867	43%	\$573,433
Insurance & Financial	\$2,400	\$0	\$2,360	98%	\$40
Internal Charges	\$2,200	\$257	\$621	28%	\$1,579
Total Expenditures	\$4,326,300	\$368,337	\$1,175,142	27%	\$3,151,158
NET OPERATING COST / (REVENUE)	\$2,669,600	\$230,139	\$760,858	29%	\$1,908,742
Transfers					
Transfer to Capital	\$225,000	\$225,000	\$225,000	100%	\$0
Total Transfers	\$225,000	\$225,000	\$225,000	100%	\$0
NET COST (REVENUE)	\$2,894,600	\$455,139	\$985,858	34%	\$1,908,742



County of Wellington

02-April-2015

Office of the CAO/Clerk

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending March 31, 2015

	LIFE-TO-DATE ACTUALS						
	Approved	March	Current	Previous	Total	% of	Remaining
	Budget	Actual	Year	Years		Budget	Budget
Guelph Campus Rewire	\$50,000	\$0	\$3,109	\$35,916	\$39,025	78 %	\$10,975
Core Switch Replacement	\$70,000	\$0	\$0	\$0	\$0	0 %	\$70,000
Archiving Storage System	\$40,000	\$0	\$0	\$12,736	\$12,736	32 %	\$27,264
Online GIS Upgrade	\$50,000	\$0	\$0	\$37,009	\$37,009	74 %	\$12,991
Records Management	\$80,000	\$0	\$0	\$0	\$0	0 %	\$80,000
Terrace UPS	\$40,000	\$0	\$0	\$0	\$0	0 %	\$40,000
Server Expansion 2015	\$55,000	\$0	\$0	\$0	\$0	0 %	\$55,000
JD Edwards Upgrade	\$370,000	\$0	\$0	\$283,878	\$283,878	77 %	\$86,122
Total Office of the CAO/Clerk	\$755,000	\$0	\$3,109	\$369,539	\$372,647	49 %	\$382,353



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

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Internal Recoveries	\$412,000	\$34,333	\$103,000	25%	\$309,000
Total Revenue	\$412,000	\$34,333	\$103,000	25%	\$309,000
Expenditures					
Salaries, Wages and Benefits	\$1,308,400	\$113,835	\$325,631	25%	\$982,769
Supplies, Material & Equipment	\$37,000	\$1,486	\$4,329	12%	\$32,671
Purchased Services	\$271,900	\$4,858	\$(18,707)	(7%)	\$290,607
Insurance & Financial	\$35,800	\$3,772	\$3,772	11%	\$32,028
Internal Charges	\$4,600	\$159	\$1,508	33%	\$3,092
Total Expenditures	\$1,657,700	\$124,111	\$316,533	19%	\$1,341,167
NET OPERATING COST / (REVENUE)	\$1,245,700	\$89,777	\$213,533	17%	\$1,032,167
Transfers					
Transfers from Reserves	\$(46,600)	\$0	\$0	0%	\$(46,600)
Transfer to Reserves	\$50,000	\$50,000	\$50,000	100%	\$0
Total Transfers	\$3,400	\$50,000	\$50,000	1,471%	\$(46,600)
NET COST (REVENUE)	\$1,249,100	\$139,777	\$263,533	21%	\$985,567



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

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Internal Recoveries	\$1,003,900	\$66,533	\$222,492	22%	\$781,408
Total Revenue	\$1,003,900	\$66,533	\$222,492	22%	\$781,408
Expenditures					
Salaries, Wages and Benefits	\$1,417,200	\$124,098	\$351,772	25%	\$1,065,428
Supplies, Material & Equipment	\$126,800	\$4,115	\$9,840	8%	\$116,960
Purchased Services	\$417,400	\$14,705	\$41,859	10%	\$375,541
Transfer Payments	\$70,000	\$0	\$10,000	14%	\$60,000
Insurance & Financial	\$190,800	\$0	\$190,817	100%	\$(17)
Internal Charges	\$1,800	\$230	\$1,091	61%	\$709
Total Expenditures	\$2,224,000	\$143,147	\$605,378	27%	\$1,618,622
NET OPERATING COST / (REVENUE)	\$1,220,100	\$76,614	\$382,886	31%	\$837,214
Transfers					
Transfers from Reserves	\$(427,400)	\$0	\$(213,020)	50%	\$(214,380)
Total Transfers	\$(427,400)	\$0	\$(213,020)	50%	\$(214,380)
NET COST (REVENUE)	\$792,700	\$76,614	\$169,865	21%	\$622,835



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

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Licenses, Permits and Rents	\$996,700	\$69,743	\$219,250	22%	\$777,450
User Fees & Charges	\$157,000	\$4,301	\$11,627	7%	\$145,373
Other Revenue	\$1,500	\$0	\$0	0%	\$1,500
Internal Recoveries	\$681,100	\$56,751	\$170,268	25%	\$510,833
Total Revenue	\$1,836,300	\$130,796	\$401,145	22%	\$1,435,155
Expenditures					
Salaries, Wages and Benefits	\$786,900	\$69,131	\$199,154	25%	\$587,746
Supplies, Material & Equipment	\$153,700	\$20,717	\$25,957	17%	\$127,743
Purchased Services	\$679,200	\$87,245	\$196,942	29%	\$482,258
Insurance & Financial	\$31,500	\$0	\$31,583	100%	\$(83)
Minor Capital Expenses	\$172,500	\$34,214	\$0	0%	\$172,500
Debt Charges	\$444,400	\$0	\$228,601	51%	\$215,799
Total Expenditures	\$2,268,200	\$211,308	\$682,236	30%	\$1,585,964
NET OPERATING COST / (REVENUE)	\$431,900	\$80,512	\$281,091	65%	\$150,809
Transfers					
Transfers from Reserves	\$(99,000)	\$0	\$0	0%	\$(99,000)
Transfer to Reserves	\$792,200	\$648,100	\$648,100	82%	\$144,100
Total Transfers	\$693,200	\$648,100	\$648,100	93%	\$45,100
NET COST (REVENUE)	\$1,125,100	\$728,612	\$929,191	83%	\$195,909



County of Wellington

02-April-2015

Property Services

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending March 31, 2015

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



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

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



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

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Municipal Recoveries	\$515,600	\$59,548	\$173,126	34%	\$342,474
Total Revenue	\$515,600	\$59,548	\$173,126	34%	\$342,474
Expenditures					
Debt Charges	\$257,500	\$0	\$(4,548)	(2%)	\$262,048
Total Expenditures	\$257,500	\$0	\$(4,548)	(2%)	\$262,048
NET OPERATING COST / (REVENUE)	\$(258,100)	\$(59,548)	\$(177,674)	69%	\$(80,426)
Transfers					
Transfer to Capital	\$134,000	\$134,000	\$134,000	100%	\$0
Total Transfers	\$134,000	\$134,000	\$134,000	100%	\$0
NET COST (REVENUE)	\$(124,100)	\$74,452	\$(43,674)	35%	\$(80,426)



County of Wellington

02-April-2015

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

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



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

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Expenditures					
Transfer Payments	\$3,713,100	\$200,444	\$774,709	21%	\$2,938,391
Total Expenditures	\$3,713,100	\$200,444	\$774,709	21%	\$2,938,391
NET OPERATING COST / (REVENUE)	\$3,713,100	\$200,444	\$774,709	21%	\$2,938,391
Transfers					
Transfer to Reserves	\$250,000	\$250,000	\$250,000	100%	\$0
Total Transfers	\$250,000	\$250,000	\$250,000	100%	\$0
NET COST (REVENUE)	\$3,963,100	\$450,444	\$1,024,709	26%	\$2,938,391



County of Wellington

02-April-2015

Land Ambulance

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending March 31, 2015

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



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

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



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

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Municipal Recoveries	\$715,000	\$200,913	\$383,817	54%	\$331,183
User Fees & Charges	\$210,000	\$8,644	\$22,944	11%	\$187,056
Sales Revenue	\$400,000	\$0	\$0	0%	\$400,000
Internal Recoveries	\$1,750,000	\$240,144	\$799,397	46%	\$950,603
Total Revenue	\$3,075,000	\$449,701	\$1,206,158	39%	\$1,868,842
Expenditures					
Salaries, Wages and Benefits	\$4,870,400	\$536,331	\$1,660,830	34%	\$3,209,570
Supplies, Material & Equipment	\$3,749,500	\$264,870	\$2,023,760	54%	\$1,725,740
Purchased Services	\$1,389,700	\$234,386	\$378,444	27%	\$1,011,256
Insurance & Financial	\$293,400	\$0	\$293,416	100%	\$(16)
Minor Capital Expenses	\$713,200	\$33,319	\$35,538	5%	\$677,662
Debt Charges	\$226,500	\$112,739	\$96,820	43%	\$129,680
Internal Charges	\$1,655,300	\$240,091	\$798,720	48%	\$856,580
Total Expenditures	\$12,898,000	\$1,421,736	\$5,287,527	41%	\$7,610,473
NET OPERATING COST / (REVENUE)	\$9,823,000	\$972,035	\$4,081,369	42%	\$5,741,631
Transfers					
Transfers from Reserves	\$(226,500)	\$0	\$0	0%	\$(226,500)
Transfer to Capital	\$8,819,900	\$8,819,900	\$8,819,900	100%	\$0
Transfer to Reserves	\$2,264,200	\$1,734,200	\$1,734,200	77%	\$530,000
Total Transfers	\$10,857,600	\$10,554,100	\$10,554,100	97%	\$303,500
NET COST (REVENUE)	\$20,680,600	\$11,526,135	\$14,635,469	71%	\$6,045,131



County of Wellington

02-April-2015

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

	LIFE-TO-DATE ACTUALS						
	Approved	March	Current	Previous	% of	Remaining	
	Budget	Actual	Year	Years	Total	Budget	
Roads General							
Roads Equipment 2015	\$1,781,000	\$0	\$499,296	\$0	\$499,296	28 %	\$1,281,704
Various Shop Repairs 2015	\$100,000	\$0	\$0	\$0	\$0	0 %	\$100,000
Rebuild Drayton Shop	\$500,000	\$0	\$0	\$0	\$0	0 %	\$500,000
Rebuild/Renovate Erin Shop	\$125,000	\$0	\$0	\$20,667	\$20,667	17 %	\$104,333
Subtotal Roads General	\$2,506,000	\$0	\$499,296	\$20,667	\$519,963	21%	\$1,986,037
Engineering							
WR18 @ WR26 Intersection Imprv	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR18 Geddes St Elora, Strm Swr	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR18 Geddes St Elora, RtngWall	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR21, Inverhaugh, Storm Sewer	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR29 @ WR22, Intersection Impr	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR32 Puslinch Lake, Struct Des	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR35 N of 401, Struct Design	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
Asset Management	\$35,000	\$753	\$12,795	\$0	\$12,795	37 %	\$22,205
Subtotal Engineering	\$385,000	\$753	\$12,795	\$0	\$12,795	3%	\$372,205
Growth Related Construction							
WR 30 at Road 3, Signals & L	\$120,000	\$0	\$0	\$38,937	\$38,937	32 %	\$81,063
WR 46, WR 34 to 401	\$1,800,000	\$30,002	\$30,248	\$113,327	\$143,574	8 %	\$1,656,426
WR 124, Passing Lane N of 125	\$200,000	\$0	\$0	\$32,010	\$32,010	16 %	\$167,990
WR7 Psng Lanes Elora/Ponsonby	\$2,950,000	\$0	\$0	\$3,023,211	\$3,023,211	102 %	-\$73,211
WR7 PL Design Salem to Tev	\$150,000	\$5,814	\$5,814	\$5,838	\$11,652	8 %	\$138,348
WR109 @ WR5 Intersection	\$50,000	\$3,744	\$3,744	\$10,074	\$13,819	28 %	\$36,181
WR124 @ Whitelaw Intersection	\$50,000	\$0	\$0	\$7,410	\$7,410	15 %	\$42,590
WR124 @ Guelph Rd 1 Inter	\$50,000	\$0	\$0	\$6,283	\$6,283	13 %	\$43,717
WR 46 Maltby to WR 34 2 km	\$1,100,000	\$0	\$828	\$236,886	\$237,714	22 %	\$862,286
Subtotal Growth Related Constructi	\$6,470,000	\$39,560	\$40,634	\$3,473,976	\$3,514,609	54%	\$2,955,391



County of Wellington

02-April-2015

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

	Approved Budget	March Actual	LIFE-TO-DATE ACTUALS				Remaining Budget
			Current	Previous	% of Budget	Total	
			Year	Years			
Roads Construction							
WR 50, 3rd Line to WR 24	\$2,425,000	\$0	\$0	\$488,024	\$488,024	20 %	\$1,936,976
WR14, Eliza & Frederick Arthur	\$3,070,000	\$12,322	\$21,480	\$781,797	\$803,276	26 %	\$2,266,724
WR 29, Wellington/Halton Bound	\$1,956,500	-\$3	-\$3	\$1,891,290	\$1,891,287	97 %	\$65,213
WR 10, McGivern St Moorefield	\$150,000	\$0	\$0	\$25,688	\$25,688	17 %	\$124,312
WR109 AT WR7 Int Improvmnts	\$100,000	\$0	\$0	\$18,359	\$18,359	18 %	\$81,641
WR109, HWY89 S to end of curb	\$2,650,000	\$14,557	\$14,557	\$10,230	\$24,787	1 %	\$2,625,213
WR109 WR7 Traffic Imp Study	\$50,000	\$0	\$6,953	\$19,680	\$26,632	53 %	\$23,368
WR123, WR109 Traffic Imp Study	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR12 @ WR8 Intersection Improv	\$925,000	\$5,785	\$5,785	\$14,999	\$20,784	2 %	\$904,216
WR86, COG to WR9 Traffic Study	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR86 @ WR12 Intersection	\$100,000	\$0	\$0	\$0	\$0	0 %	\$100,000
WR109 @ WR16 Intersection	\$50,000	\$0	\$0	\$17,450	\$17,450	35 %	\$32,550
WR51, WR7 @ Hwy 6 2.3km	\$100,000	\$0	\$0	\$0	\$0	0 %	\$100,000
WR124, Concept Plan	\$35,000	\$0	\$1,621	\$23,100	\$24,721	71 %	\$10,279
WR8 Main St Drayton Strm Sewer	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR50, Hwy 7 to railway tracks	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR25 - WR52 to WR42 7.0km	\$850,000	\$0	\$0	\$267,122	\$267,122	31 %	\$582,878
Subtotal Roads Construction	\$12,661,500	\$32,660	\$50,392	\$3,557,738	\$3,608,130	28%	\$9,053,370



County of Wellington

02-April-2015

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

	LIFE-TO-DATE ACTUALS						
	Approved	March	Current	Previous		% of	Remaining
	Budget	Actual	Year	Years	Total	Budget	Budget
Bridges							
WR87, Maitland Bridge 87137	\$645,000	\$23,804	\$23,804	\$42,226	\$66,030	10 %	\$578,970
WR87, Bridge 87138	\$1,280,000	\$27,707	\$27,707	\$75,158	\$102,866	8 %	\$1,177,134
WR124, Bridge 124135	\$200,000	\$0	\$0	\$61,810	\$61,810	31 %	\$138,190
WR36, Bridge 36122	\$100,000	\$0	\$0	\$39,151	\$39,151	39 %	\$60,849
WR109, Bridge 109132	\$225,000	\$0	\$0	\$0	\$0	0 %	\$225,000
WR35, Paddock Bridge 35087	\$200,000	\$0	\$0	\$32,909	\$32,909	16 %	\$167,091
WR6, B006010, design rehab	\$450,000	\$12,248	\$12,248	\$73,886	\$86,134	19 %	\$363,866
WR7, Bosworth Bridge 07028	\$150,000	\$2,932	\$2,932	\$30,251	\$33,184	22 %	\$116,816
WR8, Main St Bridge 008089	\$50,000	\$4,428	\$4,428	\$18,166	\$22,594	45 %	\$27,406
WR10, Moorefield Bridge 010023	\$350,000	\$25,552	\$26,672	\$43,705	\$70,377	20 %	\$279,623
WR10, Wyandot Bridge 010024	\$575,000	\$54,032	\$54,032	\$48,392	\$102,423	18 %	\$472,577
WR16, Penford Bridge 16038	\$100,000	\$3,128	\$3,128	\$21,208	\$24,336	24 %	\$75,664
WR30, Bridge 030124	\$200,000	\$0	\$0	\$11,701	\$11,701	6 %	\$188,299
WR21,Badley Bridge,021057 rplc	\$725,000	\$0	\$0	\$0	\$0	0 %	\$725,000
WR36 Bridge36086, design and	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR86 Conestogo River Bridge	\$1,200,000	\$1,006	\$1,006	\$0	\$1,006	0 %	\$1,198,994
2015 Various Bridge & Culvert	\$200,000	\$0	\$0	\$0	\$0	0 %	\$200,000
WR109 Mallet River Brdg 109129	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR27, Bridge 27106 1km S of WR	\$565,000	\$2,134	\$4,887	\$26,243	\$31,130	6 %	\$533,870
Subtotal Bridges	\$7,315,000	\$156,972	\$160,844	\$524,806	\$685,649	9%	\$6,629,351



County of Wellington

02-April-2015

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

	LIFE-TO-DATE ACTUALS						
	Approved	March	Current	Previous	Total	% of	Remaining
	Budget	Actual	Year	Years		Budget	Budget
Culverts							
WR18, Culvert 18021, D & Liner	\$350,000	\$0	\$0	\$45,072	\$45,072	13 %	\$304,928
WR6, Culvert 06081 replace	\$75,000	\$0	\$0	\$2,211	\$2,211	3 %	\$72,789
WR11 Culvert, 1.7km S of 6th L	\$50,000	\$0	\$0	\$18,522	\$18,522	37 %	\$31,478
WR22, Culvert east of WR23	\$675,000	\$7,398	\$7,398	\$94,835	\$102,233	15 %	\$572,767
WR5, Culvert 0.9km s 7th line	\$200,000	\$424	\$424	\$6,118	\$6,541	3 %	\$193,459
WR11, Culvert 111020	\$400,000	\$0	\$1,569	\$20,085	\$21,654	5 %	\$378,346
WR12, Culvert 12086	\$25,000	\$0	\$0	\$3,499	\$3,499	14 %	\$21,501
WR12, Culvert 12087	\$50,000	\$0	\$0	\$7,633	\$7,633	15 %	\$42,367
WR5 Culvert 050780, Design and	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR7 Culvert 071270, design and	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR7 Mncpl Drain Clvrt, 330 m E	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR11, Clvrt 11092, design and	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR109 Clvrt 109142, design and	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
Subtotal Culverts	\$2,075,000	\$7,821	\$9,390	\$197,974	\$207,365	10%	\$1,867,635
County Bridges on Local Roads							
E-W Luther TL Bridge 000101	\$600,000	\$1,131	\$3,064	\$48,310	\$51,374	9 %	\$548,626
E/W Luther TL,Hays Brdg 000001	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
Subtotal County Bridges on Local R	\$650,000	\$1,131	\$3,064	\$48,310	\$51,374	8%	\$598,626
Roads Resurfacing							
WR16, WR15 to Hwy89 5.4km	\$647,300	\$0	\$0	\$764,377	\$764,377	118 %	-\$117,077
WR124, COG to Era pvmt preserv	\$912,600	\$0	\$0	\$1,019,354	\$1,019,354	112 %	-\$106,754
WR32, WR124 to hwy 7, 5.3 km	\$1,500,000	\$0	\$0	\$0	\$0	0 %	\$1,500,000
WR87, Hwy23 to Minto/Howick	\$100,000	\$0	\$0	\$0	\$0	0 %	\$100,000
WR124, Guelph to Reg. Waterloo	\$150,000	\$0	\$0	\$0	\$0	0 %	\$150,000
WR10, Conc 8 to 4 5.4km	\$1,300,000	\$0	\$0	\$0	\$0	0 %	\$1,300,000
Subtotal Roads Resurfacing	\$4,609,900	\$0	\$0	\$1,783,731	\$1,783,731	39%	\$2,826,169
Total Roads and Engineering	\$36,672,400	\$238,897	\$776,414	\$9,607,201	\$10,383,616	28 %	\$26,288,784



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

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$717,700	\$182,846	\$64	0%	\$717,636
Licenses, Permits and Rents	\$12,900	\$0	\$0	0%	\$12,900
User Fees & Charges	\$2,225,000	\$154,941	\$456,488	21%	\$1,768,512
Sales Revenue	\$972,600	\$69,463	\$72,833	7%	\$899,767
Internal Recoveries	\$396,100	\$9,800	\$10,373	3%	\$385,727
Total Revenue	\$4,324,300	\$417,051	\$539,758	12%	\$3,784,542
Expenditures					
Salaries, Wages and Benefits	\$2,338,200	\$186,048	\$518,704	22%	\$1,819,496
Supplies, Material & Equipment	\$935,000	\$111,587	\$143,637	15%	\$791,363
Purchased Services	\$4,428,800	\$315,340	\$661,288	15%	\$3,767,512
Insurance & Financial	\$136,800	\$3,704	\$98,377	72%	\$38,423
Internal Charges	\$398,000	\$154	\$393	0%	\$397,607
Total Expenditures	\$8,236,800	\$616,834	\$1,422,399	17%	\$6,814,401
NET OPERATING COST / (REVENUE)	\$3,912,500	\$199,783	\$882,641	23%	\$3,029,859
Transfers					
Transfers from Reserves	\$(272,700)	\$0	\$0	0%	\$(272,700)
Transfer to Reserves	\$800,000	\$800,000	\$800,000	100%	\$0
Total Transfers	\$527,300	\$800,000	\$800,000	152%	\$(272,700)
NET COST (REVENUE)	\$4,439,800	\$999,783	\$1,682,641	38%	\$2,757,159



County of Wellington

02-April-2015

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

	LIFE-TO-DATE ACTUALS						
	Approved	March	Current	Previous		% of	Remaining
	Budget	Actual	Year	Years	Total	Budget	Budget
Elora Transfer clsd Nichol LF	\$1,200,000	\$26,489	\$26,489	\$1,006,569	\$1,033,058	86 %	\$166,942
Aberfoyle Closed Site	\$200,000	\$0	\$0	\$148,500	\$148,500	74 %	\$51,500
2015 SWS Equipment	\$40,000	\$0	\$0	\$0	\$0	0 %	\$40,000
Belwood Closed Site	\$360,000	\$0	\$0	\$6,411	\$6,411	2 %	\$353,589
Total Solid Waste Services	\$1,800,000	\$26,489	\$26,489	\$1,161,480	\$1,187,969	66 %	\$612,031



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

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$28,000	\$0	\$15,000	54%	\$13,000
Municipal Recoveries	\$35,000	\$2,623	\$4,190	12%	\$30,810
User Fees & Charges	\$250,000	\$14,565	\$50,965	20%	\$199,035
Other Revenue	\$0	\$0	\$8,060	0%	\$(8,060)
Internal Recoveries	\$500	\$0	\$333	67%	\$167
Total Revenue	\$313,500	\$17,188	\$78,548	25%	\$234,952
Expenditures					
Salaries, Wages and Benefits	\$1,588,000	\$134,983	\$386,476	24%	\$1,201,524
Supplies, Material & Equipment	\$36,800	\$1,861	\$5,185	14%	\$31,615
Purchased Services	\$298,100	\$19,776	\$48,633	16%	\$249,467
Transfer Payments	\$740,000	\$26,948	\$0	0%	\$740,000
Internal Charges	\$6,100	\$301	\$1,008	17%	\$5,092
Total Expenditures	\$2,669,000	\$183,869	\$441,302	17%	\$2,227,698
NET OPERATING COST / (REVENUE)	\$2,355,500	\$166,681	\$362,754	15%	\$1,992,746
Transfers					
Transfers from Reserves	\$(20,000)	\$0	\$0	0%	\$(20,000)
Total Transfers	\$(20,000)	\$0	\$0	0%	\$(20,000)
NET COST (REVENUE)	\$2,335,500	\$166,681	\$362,754	16%	\$1,972,746



County of Wellington

02-April-2015

Planning

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending March 31, 2015

	LIFE-TO-DATE ACTUALS						
	Approved	March	Current	Previous		% of	Remaining
	Budget	Actual	Year	Years	Total	Budget	Budget
Trans Canada Trail	\$395,300	\$0	\$9,326	\$0	\$9,326	2 %	\$385,974
Official Plan Update	\$40,000	\$1,674	\$1,674	\$25,694	\$27,368	68 %	\$12,632
Total Planning	\$435,300	\$1,674	\$11,000	\$25,694	\$36,695	8 %	\$398,605



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

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Sales Revenue	\$500	\$35	\$35	7%	\$465
Other Revenue	\$1,500	\$0	\$0	0%	\$1,500
Total Revenue	\$2,000	\$35	\$35	2%	\$1,965
Expenditures					
Salaries, Wages and Benefits	\$475,800	\$34,097	\$95,669	20%	\$380,131
Supplies, Material & Equipment	\$101,100	\$4,420	\$10,039	10%	\$91,061
Purchased Services	\$77,000	\$6,159	\$9,614	12%	\$67,386
Insurance & Financial	\$9,100	\$0	\$9,118	100%	\$(18)
Internal Charges	\$5,000	\$0	\$0	0%	\$5,000
Total Expenditures	\$668,000	\$44,675	\$124,440	19%	\$543,560
NET OPERATING COST / (REVENUE)	\$666,000	\$44,640	\$124,404	19%	\$541,596
NET COST (REVENUE)	\$666,000	\$44,640	\$124,404	19%	\$541,596



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

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Expenditures					
Salaries, Wages and Benefits	\$277,700	\$16,488	\$47,695	17%	\$230,005
Supplies, Material & Equipment	\$8,500	\$611	\$1,000	12%	\$7,500
Purchased Services	\$176,500	\$7,416	\$79,920	45%	\$96,580
Transfer Payments	\$141,000	\$0	\$0	0%	\$141,000
Insurance & Financial	\$2,000	\$0	\$1,984	99%	\$16
Total Expenditures	\$605,700	\$24,515	\$130,598	22%	\$475,102
NET OPERATING COST / (REVENUE)	\$605,700	\$24,515	\$130,598	22%	\$475,102
NET COST (REVENUE)	\$605,700	\$24,515	\$130,598	22%	\$475,102



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

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$272,700	\$78,514	\$90,775	33%	\$181,926
Licenses, Permits and Rents	\$153,600	\$13,675	\$40,915	27%	\$112,685
Fines and Penalties	\$75,000	\$5,990	\$17,968	24%	\$57,032
User Fees & Charges	\$79,000	\$5,301	\$18,336	23%	\$60,664
Other Revenue	\$1,000	\$1,847	\$1,847	185%	\$(847)
Total Revenue	\$581,300	\$105,328	\$169,840	29%	\$411,460
Expenditures					
Salaries, Wages and Benefits	\$140,000	\$14,152	\$36,402	26%	\$103,598
Supplies, Material & Equipment	\$44,200	\$6,596	\$6,319	14%	\$37,881
Purchased Services	\$384,800	\$52,741	\$130,777	34%	\$254,023
Transfer Payments	\$16,432,800	\$1,368,868	\$4,557,539	28%	\$11,875,261
Insurance & Financial	\$7,200	\$0	\$7,410	103%	\$(210)
Minor Capital Expenses	\$19,000	\$0	\$0	0%	\$19,000
Debt Charges	\$594,600	\$79,033	\$58,960	10%	\$535,640
Internal Charges	\$1,500	\$121	\$420	28%	\$1,080
Total Expenditures	\$17,624,100	\$1,521,512	\$4,797,828	27%	\$12,826,272
NET OPERATING COST / (REVENUE)	\$17,042,800	\$1,416,184	\$4,627,987	27%	\$12,414,813
Transfers					
Transfers from Reserves	\$(109,200)	\$0	\$0	0%	\$(109,200)
Transfer to Reserves	\$90,000	\$90,000	\$90,000	100%	\$0
Total Transfers	\$(19,200)	\$90,000	\$90,000	(469%)	\$(109,200)
NET COST (REVENUE)	\$17,023,600	\$1,506,184	\$4,717,987	28%	\$12,305,613



County of Wellington

02-April-2015

Police Services

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending March 31, 2015

	LIFE-TO-DATE ACTUALS						
	Approved	March	Current	Previous	Total	% of	Remaining
	Budget	Actual	Year	Years		Budget	Budget
NW OPP Operations Centre	\$7,500,000	\$7,496	\$7,496	\$7,056,048	\$7,063,544	94 %	\$436,456
Live Scan Fingerprinting	\$60,000	\$0	\$0	\$0	\$0	0 %	\$60,000
Rockwood OPP Furniture Rplcmnt	\$60,000	\$0	\$0	\$0	\$0	0 %	\$60,000
Total Police Services	\$7,620,000	\$7,496	\$7,496	\$7,056,048	\$7,063,544	93 %	\$556,456



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

	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	\$42,000	\$3,808	\$13,315	32%	\$28,685
User Fees & Charges	\$60,000	\$3,610	\$7,023	12%	\$52,977
Sales Revenue	\$7,200	\$1,878	\$2,400	33%	\$4,800
Other Revenue	\$5,000	\$335	\$5,449	109%	\$(449)
Total Revenue	\$166,500	\$9,631	\$28,187	17%	\$138,313
Expenditures					
Salaries, Wages and Benefits	\$1,367,300	\$115,092	\$326,610	24%	\$1,040,690
Supplies, Material & Equipment	\$153,700	\$5,940	\$27,046	18%	\$126,654
Purchased Services	\$363,400	\$26,849	\$75,157	21%	\$288,243
Transfer Payments	\$5,000	\$0	\$0	0%	\$5,000
Insurance & Financial	\$17,300	\$0	\$17,336	100%	\$(36)
Total Expenditures	\$1,906,700	\$147,881	\$446,149	23%	\$1,460,551
NET OPERATING COST / (REVENUE)	\$1,740,200	\$138,251	\$417,963	24%	\$1,322,237
Transfers					
Transfer to Capital	\$200,000	\$200,000	\$200,000	100%	\$0
Total Transfers	\$200,000	\$200,000	\$200,000	100%	\$0
NET COST (REVENUE)	\$1,940,200	\$338,251	\$617,963	32%	\$1,322,237



County of Wellington

02-April-2015

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

	LIFE-TO-DATE ACTUALS						
	Approved	March	Current	Previous	Total	% of	Remaining
	Budget	Actual	Year	Years		Budget	Budget
Terrace / OPP Road Upgrade	\$1,300,000	\$88,354	\$89,167	\$709,868	\$799,035	61 %	\$500,965
Groves Hospital Grant	\$3,882,000	\$82,941	\$84,839	\$1,893,741	\$1,978,580	51 %	\$1,903,420
WP& Artifact Storage Buildings	\$730,000	\$0	\$0	\$206,736	\$206,736	28 %	\$523,264
Commons Development	\$100,000	\$0	\$0	\$0	\$0	0 %	\$100,000
Coal Room Roof and Wall Repair	\$200,000	\$0	\$0	\$0	\$0	0 %	\$200,000
Grounds Maintenance Equipment	\$85,000	\$0	\$0	\$0	\$0	0 %	\$85,000
WP Generator	\$200,000	\$0	\$0	\$0	\$0	0 %	\$200,000
Total Museum & Archives at WP	\$6,497,000	\$171,295	\$174,006	\$2,810,345	\$2,984,350	46 %	\$3,512,650



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

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$182,500	\$5,306	\$30,324	17%	\$152,176
Municipal Recoveries	\$27,000	\$0	\$0	0%	\$27,000
Licenses, Permits and Rents	\$35,000	\$1,708	\$3,210	9%	\$31,790
User Fees & Charges	\$84,000	\$6,527	\$18,648	22%	\$65,352
Sales Revenue	\$7,900	\$490	\$1,260	16%	\$6,640
Other Revenue	\$0	\$206	\$580	0%	\$(580)
Total Revenue	\$336,400	\$14,236	\$54,021	16%	\$282,379
Expenditures					
Salaries, Wages and Benefits	\$3,799,200	\$295,238	\$858,916	23%	\$2,940,284
Supplies, Material & Equipment	\$828,100	\$60,259	\$184,845	22%	\$643,255
Purchased Services	\$836,500	\$99,696	\$234,736	28%	\$601,764
Insurance & Financial	\$22,200	\$20	\$22,373	101%	\$(173)
Minor Capital Expenses	\$68,000	\$2,407	\$12,230	18%	\$55,770
Debt Charges	\$690,100	\$131,417	\$240,223	35%	\$449,877
Internal Charges	\$1,500	\$700	\$700	47%	\$800
Total Expenditures	\$6,245,600	\$589,736	\$1,554,024	25%	\$4,691,576
NET OPERATING COST / (REVENUE)	\$5,909,200	\$575,501	\$1,500,003	25%	\$4,409,197
Transfers					
Transfers from Reserves	\$(218,800)	\$0	\$0	0%	\$(218,800)
Transfer to Capital	\$2,270,000	\$2,270,000	\$2,270,000	100%	\$0
Total Transfers	\$2,051,200	\$2,270,000	\$2,270,000	111%	\$(218,800)
NET COST (REVENUE)	\$7,960,400	\$2,845,501	\$3,770,003	47%	\$4,190,397



County of Wellington

02-April-2015

Library Services

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending March 31, 2015

	Approved Budget	March Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		
					Total	% of Budget	Remaining Budget
Aboyne Facility Improvements	\$820,000	\$0	\$0	\$106,166	\$106,166	13 %	\$713,834
Fergus Branch Exp and Reno	\$5,000,000	\$30,094	\$446,270	\$4,107,574	\$4,553,844	91 %	\$446,156
Fergus Branch Coll Enhancement	\$50,000	\$1,900	\$2,568	\$47,409	\$49,977	100 %	\$23
Palmerston Branch Exp	\$3,500,000	\$47,277	\$55,530	\$93,458	\$148,988	4 %	\$3,351,012
Radio Frequency ID System	\$50,000	\$37,425	\$37,425	\$11,054	\$48,479	97 %	\$1,522
Palmerston Br Coll Enhancement	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
Self Check out Drayton & MtFor	\$70,000	\$0	\$0	\$0	\$0	0 %	\$70,000
Total Library Services	\$9,540,000	\$116,696	\$541,792	\$4,365,661	\$4,907,453	51 %	\$4,632,547



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

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$19,862,400	\$1,847,474	\$5,115,284	26%	\$14,747,116
Municipal Recoveries	\$3,576,300	\$270,484	\$758,157	21%	\$2,818,143
Other Revenue	\$52,300	\$33,600	\$44,383	85%	\$7,917
Internal Recoveries	\$10,300	\$779	\$5,819	56%	\$4,481
Total Revenue	\$23,501,300	\$2,152,337	\$5,923,643	25%	\$17,577,657
Expenditures					
Salaries, Wages and Benefits	\$5,955,200	\$504,155	\$1,404,529	24%	\$4,550,671
Supplies, Material & Equipment	\$179,300	\$50,163	\$63,909	36%	\$115,391
Purchased Services	\$406,900	\$30,055	\$77,892	19%	\$329,008
Social Assistance	\$17,330,600	\$1,593,225	\$4,440,985	26%	\$12,889,615
Transfer Payments	\$24,300	\$12,171	\$0	0%	\$24,300
Insurance & Financial	\$0	\$0	\$569	0%	\$(569)
Internal Charges	\$1,334,800	\$111,080	\$336,554	25%	\$998,246
Total Expenditures	\$25,231,100	\$2,300,849	\$6,324,437	25%	\$18,906,663
NET OPERATING COST / (REVENUE)	\$1,729,800	\$148,512	\$400,794	23%	\$1,329,006
NET COST (REVENUE)	\$1,729,800	\$148,512	\$400,794	23%	\$1,329,006



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

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$11,117,700	\$530,961	\$2,395,478	22%	\$8,722,222
Municipal Recoveries	\$2,773,600	\$54,106	\$686,995	25%	\$2,086,605
User Fees & Charges	\$254,000	\$23,624	\$64,317	25%	\$189,683
Internal Recoveries	\$354,900	\$72,477	\$75,605	21%	\$279,295
Total Revenue	\$14,500,200	\$681,167	\$3,222,396	22%	\$11,277,804
Expenditures					
Salaries, Wages and Benefits	\$3,957,800	\$321,080	\$921,908	23%	\$3,035,892
Supplies, Material & Equipment	\$222,700	\$18,872	\$27,367	12%	\$195,333
Purchased Services	\$350,800	\$27,302	\$69,531	20%	\$281,269
Social Assistance	\$9,826,100	\$246,117	\$2,168,223	22%	\$7,657,877
Insurance & Financial	\$1,800	\$849	\$2,883	160%	\$(1,083)
Minor Capital Expenses	\$119,600	\$0	\$15,570	13%	\$104,030
Internal Charges	\$1,003,000	\$126,494	\$237,774	24%	\$765,226
Total Expenditures	\$15,481,800	\$740,714	\$3,443,256	22%	\$12,038,544
NET OPERATING COST / (REVENUE)	\$981,600	\$59,546	\$220,860	22%	\$760,740
NET COST (REVENUE)	\$981,600	\$59,546	\$220,860	22%	\$760,740



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

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$7,742,300	\$527,811	\$1,842,205	24%	\$5,900,095
Municipal Recoveries	\$15,117,700	\$1,317,629	\$3,614,951	24%	\$11,502,749
Licenses, Permits and Rents	\$5,200,000	\$451,214	\$1,340,648	26%	\$3,859,352
User Fees & Charges	\$52,500	\$7,352	\$16,095	31%	\$36,405
Other Revenue	\$0	\$243	\$243	0%	\$(243)
Total Revenue	\$28,112,500	\$2,304,249	\$6,814,141	24%	\$21,298,359
Expenditures					
Salaries, Wages and Benefits	\$3,617,300	\$297,703	\$823,920	23%	\$2,793,380
Supplies, Material & Equipment	\$362,400	\$19,337	\$50,760	14%	\$311,640
Purchased Services	\$6,365,600	\$558,988	\$1,643,904	26%	\$4,721,696
Social Assistance	\$18,004,300	\$1,563,186	\$4,188,641	23%	\$13,815,659
Transfer Payments	\$1,158,200	\$0	\$289,543	25%	\$868,657
Insurance & Financial	\$233,600	\$8,294	\$173,363	74%	\$60,237
Minor Capital Expenses	\$607,000	\$108,881	\$198,675	33%	\$408,325
Internal Charges	\$671,500	\$71,392	\$183,379	27%	\$488,121
Total Expenditures	\$31,019,900	\$2,627,781	\$7,552,184	24%	\$23,467,716
NET OPERATING COST / (REVENUE)	\$2,907,400	\$323,532	\$738,043	25%	\$2,169,357
Transfers					
Transfers from Reserves	\$(148,100)	\$0	\$0	0%	\$(148,100)
Transfer to Reserves	\$1,500,000	\$1,500,000	\$1,500,000	100%	\$0
Total Transfers	\$1,351,900	\$1,500,000	\$1,500,000	111%	\$(148,100)
NET COST (REVENUE)	\$4,259,300	\$1,823,532	\$2,238,043	53%	\$2,021,257



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

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$206,800	\$0	\$0	0%	\$206,800
Licenses, Permits and Rents	\$571,800	\$47,537	\$141,517	25%	\$430,283
User Fees & Charges	\$0	\$341	\$341	0%	\$(341)
Total Revenue	\$778,600	\$47,878	\$141,858	18%	\$636,742
Expenditures					
Salaries, Wages and Benefits	\$3,700	\$(298)	\$632	17%	\$3,068
Supplies, Material & Equipment	\$32,200	\$5,239	\$8,089	25%	\$24,112
Purchased Services	\$370,200	\$44,366	\$78,414	21%	\$291,786
Insurance & Financial	\$13,700	\$0	\$11,233	82%	\$2,467
Minor Capital Expenses	\$26,600	\$0	\$0	0%	\$26,600
Debt Charges	\$302,000	\$0	\$(9,398)	(3%)	\$311,398
Total Expenditures	\$748,400	\$49,308	\$88,970	12%	\$659,430
NET OPERATING COST / (REVENUE)	\$(30,200)	\$1,430	\$(52,888)	175%	\$22,688
Transfers					
Transfer to Reserves	\$530,200	\$500,000	\$500,000	94%	\$30,200
Total Transfers	\$530,200	\$500,000	\$500,000	94%	\$30,200
NET COST (REVENUE)	\$500,000	\$501,430	\$447,112	89%	\$52,888



County of Wellington

02-April-2015

Social Services

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending March 31, 2015

	Approved Budget	March Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
Ontario Works							
129 Wyndham, Lobby Renovations	\$150,000	\$0	\$0	\$0	\$0	0%	\$150,000
Subtotal Ontario Works	\$150,000	\$0	\$0	\$0	\$0	0%	\$150,000
Child Care Services							
Willowdale Construction	\$2,375,000	\$2,287	\$12,522	\$2,283,372	\$2,295,894	97%	\$79,106
Subtotal Child Care Services	\$2,375,000	\$2,287	\$12,522	\$2,283,372	\$2,295,894	97%	\$79,106
Social Housing							
261-263 Speedvale Addition/Ele	\$1,340,000	\$8,609	\$14,226	\$0	\$14,226	1%	\$1,325,774
263 Speedvale Fire System	\$60,000	\$0	\$1,272	\$13,073	\$14,345	24%	\$45,655
51 John St Make up Air Unit	\$70,000	\$0	\$92	\$13,829	\$13,921	20%	\$56,079
229 Dublin Roof	\$310,000	\$0	\$190	\$9,046	\$9,237	3%	\$300,764
130 Grange Balcony Waterproof	\$170,000	\$210	\$65,520	\$101,973	\$167,493	99%	\$2,507
212 Whites Rd Make up Air Unit	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
212 Whites Rd Balcony	\$120,000	\$1,237	\$36,498	\$37,117	\$73,615	61%	\$46,385
Fire System Upg City Locations	\$360,000	\$8,650	\$8,650	\$0	\$8,650	2%	\$351,350
Fire System Upg County Locatn	\$238,000	\$0	\$0	\$0	\$0	0%	\$238,000
Elizabeth St. Roof	\$60,000	\$0	\$0	\$0	\$0	0%	\$60,000
229 Dublin Make Up Air Unit	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
32 Hadati Roof Design/Replace	\$20,000	\$0	\$0	\$0	\$0	0%	\$20,000
56 Mill St Front Entry Reno	\$100,000	\$0	\$0	\$0	\$0	0%	\$100,000
56 Mill St Roof	\$60,000	\$0	\$0	\$0	\$0	0%	\$60,000
450 Albert St Roof	\$100,000	\$0	\$0	\$0	\$0	0%	\$100,000
450 Albert Make Up Air Unit	\$70,000	\$0	\$0	\$0	\$0	0%	\$70,000
Mt. Forest Property Acquisition	\$1,300,000	\$0	\$0	\$0	\$0	0%	\$1,300,000
Subtotal Social Housing	\$4,478,000	\$18,705	\$126,448	\$175,039	\$301,487	7%	\$4,176,513



County of Wellington

02-April-2015

Social Services

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending March 31, 2015

	Approved Budget	March Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
Affordable Housing							
Investing in Affordable Hsing	\$600,000	\$0	\$0	\$0	\$0	0%	\$600,000
165 Gordon Generator Dehumid	\$320,000	\$0	\$0	\$0	\$0	0%	\$320,000
182 George St Capital Works	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
Subtotal Affordable Housing	\$970,000	\$0	\$0	\$0	\$0	0%	\$970,000
Total Social Services	\$7,973,000	\$20,993	\$138,970	\$2,458,411	\$2,597,381	33 %	\$5,375,619



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

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$8,081,200	\$701,585	\$1,966,719	24%	\$6,114,481
Municipal Recoveries	\$112,000	\$0	\$110,000	98%	\$2,000
User Fees & Charges	\$4,256,000	\$350,398	\$1,039,250	24%	\$3,216,750
Other Revenue	\$0	\$541	\$2,592	0%	\$(2,592)
Total Revenue	\$12,449,200	\$1,052,524	\$3,118,561	25%	\$9,330,639
Expenditures					
Salaries, Wages and Benefits	\$14,382,500	\$1,261,708	\$3,559,812	25%	\$10,822,688
Supplies, Material & Equipment	\$1,191,800	\$99,525	\$246,771	21%	\$945,029
Purchased Services	\$982,100	\$113,217	\$255,284	26%	\$726,816
Insurance & Financial	\$32,000	\$0	\$32,062	100%	\$(62)
Debt Charges	\$1,964,000	\$0	\$587,670	30%	\$1,376,330
Internal Charges	\$1,139,900	\$77,867	\$256,492	23%	\$883,408
Total Expenditures	\$19,692,300	\$1,552,318	\$4,938,091	25%	\$14,754,209
NET OPERATING COST / (REVENUE)	\$7,243,100	\$499,794	\$1,819,530	25%	\$5,423,570
Transfers					
Transfer to Capital	\$95,000	\$95,000	\$95,000	100%	\$0
Transfer to Reserves	\$250,000	\$250,000	\$250,000	100%	\$0
Total Transfers	\$345,000	\$345,000	\$345,000	100%	\$0
NET COST (REVENUE)	\$7,588,100	\$844,794	\$2,164,530	29%	\$5,423,570



County of Wellington

02-April-2015

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

	LIFE-TO-DATE ACTUALS						
	Approved	March	Current	Previous		% of	Remaining
	Budget	Actual	Year	Years	Total	Budget	Budget
Resident Vans	\$85,000	\$0	\$0	\$21,821	\$21,821	26 %	\$63,179
Furniture Replacements	\$40,000	\$0	\$0	\$0	\$0	0 %	\$40,000
2015 Nursing Equip Replacement	\$35,000	\$0	\$0	\$0	\$0	0 %	\$35,000
2015 Resident Equipment Lifts	\$60,000	\$0	\$375	\$0	\$375	1 %	\$59,625
Total Homes for the Aged	\$220,000	\$0	\$375	\$21,821	\$22,196	10 %	\$197,804



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

	Annual Budget	March Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$30,000	\$1,000	\$1,000	3%	\$29,000
User Fees & Charges	\$60,000	\$4,908	\$6,201	10%	\$53,799
Total Revenue	\$90,000	\$5,908	\$7,201	8%	\$82,799
Expenditures					
Salaries, Wages and Benefits	\$282,000	\$25,980	\$68,874	24%	\$213,126
Supplies, Material & Equipment	\$20,800	\$2,433	\$3,799	18%	\$17,001
Purchased Services	\$277,700	\$5,656	\$59,194	21%	\$218,506
Transfer Payments	\$355,000	\$0	\$60,000	17%	\$295,000
Total Expenditures	\$935,500	\$34,069	\$191,867	21%	\$743,633
NET OPERATING COST / (REVENUE)	\$845,500	\$28,160	\$184,666	22%	\$660,834
Transfers					
Transfers from Reserves	\$(75,000)	\$0	\$0	0%	\$(75,000)
Transfer to Capital	\$70,000	\$70,000	\$70,000	100%	\$0
Transfer to Reserves	\$200,000	\$200,000	\$200,000	100%	\$0
Total Transfers	\$195,000	\$270,000	\$270,000	138%	\$(75,000)
NET COST (REVENUE)	\$1,040,500	\$298,160	\$454,666	44%	\$585,834



County of Wellington

02-April-2015

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

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



COUNTY OF WELLINGTON

COMMITTEE REPORT

To: Chair and Members of the Administration, Finance and Personnel Committee
From: Ken DeHart, County Treasurer
Date: Tuesday, April 21, 2015
Subject: **Federal Gas Tax Fund Report as of December 31, 2014**

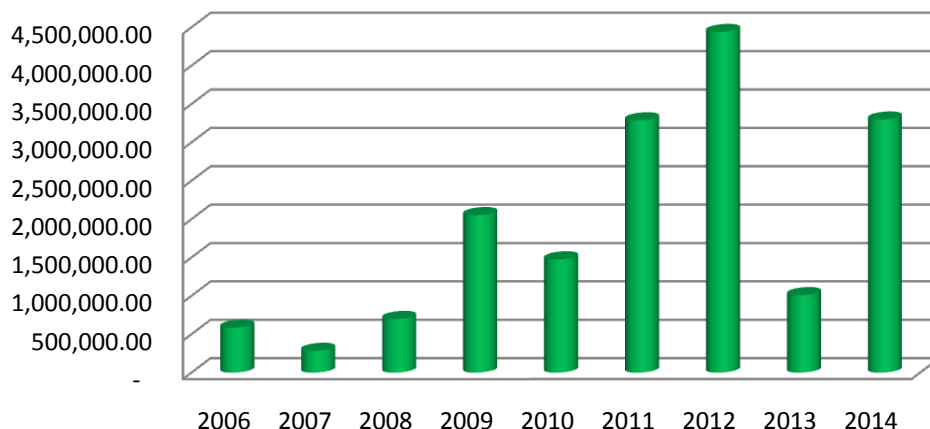
Background:

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

Since its inception in 2005 the County has received \$19,668,608 in Gas tax funding and invested \$17,122,779 in local infrastructure, solid waste services, capacity building and community energy systems. An additional \$14.4 million investment in roads, bridges and culverts is forecasted over the next five years.

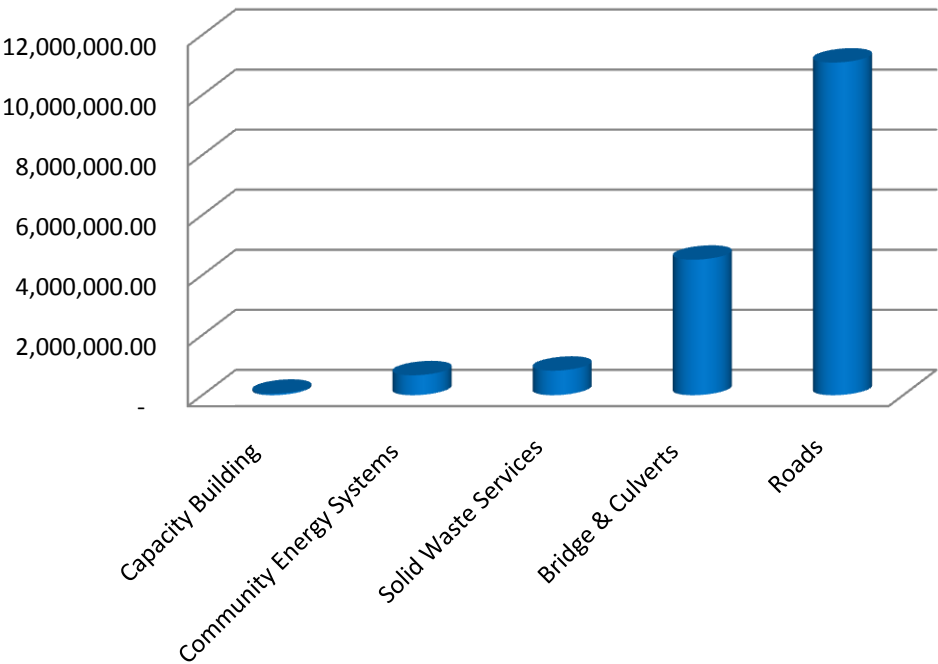
The following charts summarize the County's spending by year, project type and department. The projects funded to date are detailed in Schedule A.

Gas Tax Investment by Year

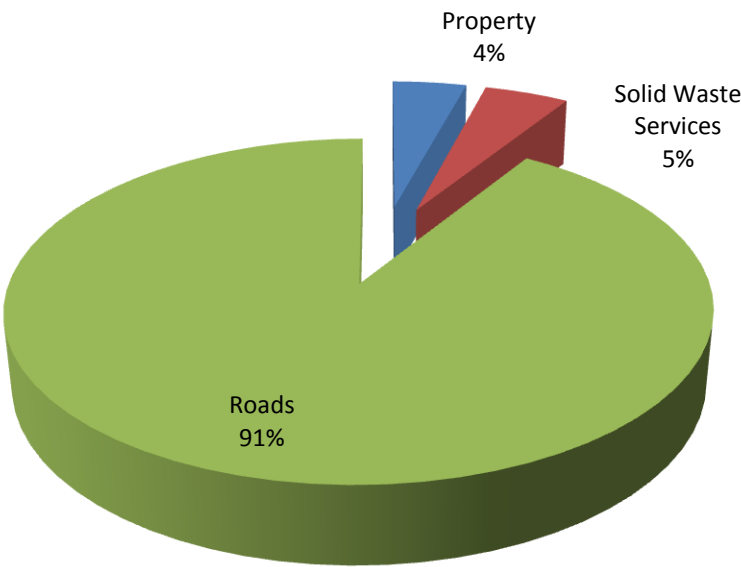


****Note:** In 2013, \$3.1 million gas tax funding was budgeted, however, due to delays with the solar panel application process and a budgeted culvert project not completed in 2013 \$1.6 million was carried forward to 2014.

Gas Tax Investment by Project Type



Gas Tax Investment by Department



Schedule A
County of Wellington Gas Tax Summary

Funds Received to December 31, 2014 **\$ 19,668,608**

Projects funded to December 31, 2014

Project	Total Expenditure	Gas Tax	Other Funding	Total Funding
Riverstown Equipment Garage	784,486	584,500	199,986	784,486
Facilities and Components Study	67,900	50,000	17,900	67,900
Methane Gas Collection Riverstown	232,664	232,664		232,664
WR46 Carroll Pond Puslinch	1,043,736	1,043,736		1,043,736
WR5 Conc 4/5 to WR 109 3.6 km Recycle	671,411	671,411		671,411
WR 123 to WR 8, 5.0 km Recycle	751,743	375,871	375,872	751,743
Speedside N 3.6km to 200m S Old TL Recycle	658,147	658,147		658,147
Bridge # 10021 Maxwell Bridge	464,478	394,478	70,000	464,478
Bridge # 12094, McGrath Br Charles St Arthur	466,318	466,318		466,318
Watson Road Bridge	296,346	296,346		296,346
WR29 to WR 124 1.2 km S Pulverize + 90mm	317,708	317,708		317,708
WR 7, Culvert #07051, liner	233,372	233,372		233,372
WR 7, Bridge # 07059 Elora Gorge Bridge Deck	115,750	115,750		115,750
WR 7, Culvert # 07096, liner	346,751	346,751		346,751
WR 14 Gordonville Br N to Line 8 2.7km	1,045,584	628,000	417,584	1,045,584
WR 21, Culvert N of 8th Line Centre Wellington	142,263	132,263	10,000	142,263
WR19 Fergus to second line Part A	1,447,361	994,900	452,461	1,447,361
WR 29, 1.2km south of WR 124 to Hwy 7	788,607	564,699	223,908	788,607
WR 125 BWC Project	271,057	271,057		271,057
WR9 WR8 to Mid of Conc 3/4	824,433	801,974	22,459	824,433
Bridge 00044 Atkinson Bridge	1,033,027	258,027	775,000	1,033,027
WR12 Bonded Wearing Course	244,485	242,892	1,593	244,485
WR14 300m s of Hwy 89	605,792	570,374	35,418	605,792
WR10 Rothsay Urban to Hillwood	1,270,565	820,565	450,000	1,270,565
WR46 Maltby to WR34 2km	166,276	117,576	48,700	166,276
WR19 Fergus to second line Part B	1,136,380	988,840		988,840
Solar Panel Projects 2012	859,578	638,309	221,269	859,578
Solar Panel Projects 2013	30,028	25,956	4,072	30,028
Bridge 00044 Atkinson Bridge	1,036,130	3,103	38,210	41,313
WR19 Fergus to second line Part C	1,132,269	979,660	114,398	1,094,058
WR12, Culvert # 120070 & 120240	392,565	319,264		319,264
WR86, Culvert# 86170 & 86180, design and liner	457,908	446,751	50,000	496,751
WR 11, Culvert 11005, design and liner	338,993	332,361	40,000	372,361
WR 10 Moorefield Bridge, 010023, design and rehab	43,705	37,500	12,500	50,000
WR 10 Wyandot Bridge, 010024, design and rehab	48,392	48,392	18,800	67,192
WR 16 Penford Bridge #16038, design and rehab	21,208	21,208	10,000	31,208
WR 5 Culvert, 9km south of 7th line design and widen	6,118	6,118	5,000	11,118
WR 12, Culvert 12086, design and rehab	3,499	3,499	2,500	5,999
WR 12, Culvert 12087, design and rehab	7,633	7,633	5,000	12,633
WR 10, WR 86 to Conc 4, 5.4km	1,256,089	1,136,089	120,000	1,256,089
WR 16, WR 15 to hwy 89	764,377	612,077	152,300	764,377
WR 39 WR 30 to WR 51 3.1km	452,141	326,641	128,800	455,441
Grand Totals:	22,277,272	17,122,779	4,023,730	21,146,509

Recommendation:

That the Federal Gas Tax Fund report for the period ending December 31, 2014 be received for information.

Respectfully submitted,

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

Ken DeHart, CPA, 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 21, 2015
Subject: **2014 Year-End Accounting Report**

Background:

The County of Wellington's 2014 year-end position is set out in the attached Schedule 'A.' The final year end position for the County is a surplus of \$1,756,900; which works out to be 2.2% of the 2014 tax levy or 1.1% of budgeted operating expenditures. Note that approximately \$1.4 million of extraordinary expenditures were funded by County reserves which makes the surplus appear higher than it would have otherwise been.

A description of the more significant 2014 operating variances is set out below.

- Social Housing: savings were experienced in payments to non-profit and coop housing providers, homelessness (CHPI) funding, as well as staffing due to vacancies and gapping.
- Roads: the severe winter weather conditions in 2014 resulted in excess winter control costs as well as equipment and road maintenance costs that have far exceeded the budget. The total cost of winter control in 2014 amounted to just over \$5.7 million which is \$1.2 million in excess of the budget. Additional overages in roads include fleet maintenance repair, fuel costs for the snowplows, drainage and structures work and shoulder maintenance. The costs in excess of budget of these roads related areas (\$800,000) can be directly attributed to the 2014 winter conditions. The roads winter control reserve has been depleted down to \$130,000 to fund the additional winter control costs in 2014. A recommendation to replenish the funds in this reserve can be found at the end of this report.
- Police: savings of \$257,600 as a result of the 2014 final year end reconciliation from the OPP.
- Child Care: provincial funding was made available to offset costs in other funding areas due to the delay in the opening of the Willowdale Child Care Centre and there were additional savings in the fee subsidy funding area.
- Solid Waste: savings of \$175,000 due to additional WDO grant revenue allocated to 2014, as well as higher than anticipated tipping fees revenue and curbside user fees totaling \$250,000. Additional savings in user pay bags purchases, consulting fees, waste audits and other various operating costs (\$180,000) make up the majority of the remaining variance.
- Planning: savings from a couple of staff medical leaves throughout the year as well as lower than anticipated software license, telecommunications and consulting fees.
- Provincial offences administration was under projected net revenue totals by \$154,000.

- **Treasury:** In the Risk Management Division, there have been a number of long standing third party settlements that have been paid out during 2014. They include slip and fall settlements and other minor accidents. The total cost of these settlements and any other additional insurance claims costs (\$184,000) were funded from the Corporate Insurance Reserve.
- **General Government:** savings of over \$550,000 in administrative departments due to a lower than anticipated escalation claw back from our provincial rental revenues for our properties (courthouse \$40,000, Gaol \$19,000); and savings from staff vacancies and gapping, legal fees, hardware, network equipment and software licensing fees.
- **General Revenues, Expenditures and Taxes:** A number of general expenditures including legal fees and debt issuance expense came in lower than budgeted; this was offset by additional tax write-off requirements for assessment at risk (\$360,000) as well as gravel pit appeals. The total tax write-offs for 2014 exceeded the \$1 million budget by \$258,000. A positive variance of approximately \$240,000 has also been realized based on greater than anticipated supplementary and omitted assessment revenue and payments-in-lieu of taxation.

Summary and Discussion:

A large expenditure variance due to the severe winter weather in roads was offset by the winter control reserve transfer as well as a number of other savings and efficiencies as identified in other departments. Overall, the winter control budget was over by approximately \$1.2 million in 2014. The County's Winter Control Reserve sits at approximately \$130,000 at year-end. The winter weather has continued to take its toll on the County's budget in the early part of 2015. The winter control budget is just over 60% spent as of March 31, 2015; leaving just under \$1.9 million in budget to cover the remainder of the year.

The surplus is recommended to be allocated to the corporate insurance and winter control reserves to replenish funds used to fund unexpected costs incurred in 2014, with the remainder to be transferred to the County property reserve to fund future capital projects in the five-year plan.

Recommendation:

That the 2014 operating statement as set out on Schedule 'A' to this report be approved, subject to completion of the year-end audit; and

That the 2014 operating budget surplus be transferred to the following reserves:

\$200,000 to the Corporate Insurance Reserve
 \$1,000,000 to the Roads Winter Control Reserve
 \$556,900 to the County Property Reserve

Respectfully submitted,



Ken DeHart, CPA, CGA
 County Treasurer

COUNTY OF WELLINGTON
2014 OPERATING BUDGET VARIANCE ANALYSIS AS OF DECEMBER 31, 2014

	2014 Budget	May 31/14 net actual	Sept 30/14 net actual	Dec 31/14 net actual	Dec 31/14 actual as a % of budget	Actual variance to Dec. 31/14	
						\$	%
<u>Programmes and Services</u>							
Ontario Works	1,812.9	703.9	1,263.9	1,688.2	93%	124.7	7%
Social Housing	4,726.7	2,925.7	3,663.9	4,465.3	94%	261.4	6%
Affordable Housing	500.0	297.0	453.8	515.6	103%	(15.6)	-3%
Roads and Bridges	19,090.0	15,373.8	17,942.3	19,898.7	104%	(808.7)	-4%
Police Services	18,416.7	7,851.7	14,022.3	18,159.1	99%	257.6	1%
Wellington Terrace	7,356.8	2,509.8	4,824.6	7,306.6	99%	50.2	1%
Child Care Services	858.0	321.3	506.2	753.0	88%	105.0	12%
Solid Waste Services	4,811.8	2,284.0	3,428.0	4,192.0	87%	619.8	13%
County Library System	7,208.3	4,174.8	6,072.0	7,111.3	99%	97.0	1%
Land Ambulance	3,403.8	1,390.3	2,652.9	3,426.8	101%	(23.0)	-1%
Planning and Development	2,331.6	668.5	1,164.1	2,104.7	90%	226.9	10%
Public Health	2,667.6	1,250.5	2,048.8	2,654.2	99%	13.4	1%
County Museum and Archives	1,761.7	791.6	1,375.1	1,760.2	100%	1.5	0%
Emergency Management	522.6	226.3	335.5	473.6	91%	49.0	9%
Green Legacy	650.5	267.3	471.9	608.4	94%	42.1	6%
Grants	49.4	41.6	41.6	47.4	96%	2.1	4%
Economic Development	639.2	354.5	476.5	665.9	104%	(26.7)	-4%
Provincial Offences	(398.3)	(211.5)	(172.7)	(244.4)	61%	(153.9)	-39%
Subtotal	76,409.3	41,221.1	60,570.7	75,586.6	99%	822.7	1%
<u>General Government</u>							
Treasury	1,208.0	448.6	775.7	1,126.9	93%	81.1	7%
County Property	1,186.8	823.3	789.9	1,066.4	90%	120.4	10%
Human Resources	782.1	233.7	427.1	704.2	90%	77.9	10%
County Council	937.1	358.4	673.8	938.3	100%	(1.2)	0%
Office of the CAO and Clerk	2,917.0	1,326.6	2,042.2	2,639.7	90%	277.3	10%
Subtotal	7,031.0	3,190.6	4,708.7	6,475.6	92%	555.4	8%
<u>Non-Programme Expenditures and Revenues</u>							
General Expenses/Revenues	(799.8)	(1,003.6)	(2,984.5)	(936.7)	117%	136.9	17%
Tax Levy Requirement	(81,125.0)	(40,562.5)	(60,843.8)	(81,125.0)	100%	0.0	0%
PILs and Supplementary Taxes	(1,515.5)	(287.1)	(440.3)	(1,757.4)	116%	241.9	16%
Subtotal	(83,440.3)	(41,853.1)	(64,268.6)	(83,819.1)	100%	378.8	0%
Net Total	0.0	2,558.5	1,010.8	(1,756.9)		1,756.9	
Variance % of Tax Levy						2.2%	
Variance % of Budgeted Operating Expenditures						1.1%	



COUNTY OF WELLINGTON

COMMITTEE REPORT

To: Chair and Members of the Administration, Finance and Personnel Committee
From: Ken DeHart, County Treasurer
Date: Tuesday, April 21, 2015
Subject: **2015 County-Wide Property Tax Policies**

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 2015 taxation year, including recommendations for:

- adopting revenue neutral transition ratios
- establishing 2015 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 2015

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

Five separate by-laws will be prepared for the April 30, 2015 Council meeting covering tax ratios and discounts, tax rates, tax capping mitigation options and Legion property tax exemptions.

Recommendation:

That the 2015 County-wide Tax Policies as set out in Schedule 'A' be approved.

Respectfully submitted,

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

Ken DeHart, CPA, CGA
County Treasurer

SCHEDULE "A"

2015 COUNTY-WIDE PROPERTY TAX POLICIES

POLICY	STAFF RECOMMENDATION
Transition Ratios, Tax Ratios, Class Discounts and Tax Rates	<p>THAT the 2015 County-wide transition ratios be adopted as set out in Table 3; and</p> <p>THAT the 2015 County-wide tax ratios, class discounts and tax rates be approved as set out in Table 1; and</p> <p>THAT staff be directed to prepare the necessary revenue neutral transition ratio, tax ratio and tax rating by-laws.</p>
Mandatory Capping	<p>THAT the following parameters be established for the purposes of calculating the 2015 capping clawback rates in accordance with section 329.1 of the <i>Municipal Act</i>:</p> <ol style="list-style-type: none"> 1. Cap limit of 10% of 2014 annualized taxes 2. Minimum tax increase of 5% of 2014 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 2014 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 2015 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 2015 taxation year.
Tax relief for Legions	<p>THAT all eligible Legion properties continue to be exempted from the payment of taxes for upper tier purposes for the taxation year 2015; and</p> <p>THAT staff be directed to prepare the necessary by-law.</p>

TAX RATIOS, CLASS DISCOUNTS and TAX RATES

STAFF RECOMMENDATION:

THAT the 2015 County-wide transition ratios be adopted as set out in Table 3; and
THAT the 2015 County-wide tax ratios, class discounts and tax rates be approved as set out in Table 1; and
THAT staff be directed to prepare the necessary revenue neutral transition ratio, tax ratio and tax rating by-laws.

Legislative reference: *Municipal Act 2001 Section 308*

OVERVIEW

- Tax rates are measured as a percentage of the assessed value of a property
- Tax ratios show how a property class' tax rate compares with the residential rate - if a property class has a ratio of 2, then it is taxed at twice the rate of the residential class
- Transition ratios were calculated initially in 1998 by the Province and reflected the level of taxation by class **at that time**
- Tax ratios must be approved annually by County Council, unless delegated to the member municipalities. Table 4 shows tax ratios established by neighbouring municipalities
- Changing ratios shifts the burden of property taxes between property classes (see Table 3)
- The Province established "ranges of fairness" which help protect property classes that are taxed at higher rates - If the ratio for a property class is outside the "range of fairness", a municipality can either maintain the ratio or move towards the range of fairness, but may not move further from the fairness range. (see Table 2)
- Municipalities may pass along up to 50% of a levy increase to classes which have ratios in excess of the provincial threshold
- To avoid tax shifts that may occur as a result of reassessment, municipalities have the option of setting new transition ratios based on a prescribed formula. Once reset, the new ratios may then be established for all of the tax classes or may be selectively adopted. The benefit of adopting new transition ratios is that it allows the flexibility of imposing a higher ratio on any of the capped classes for the current and subsequent taxation years. However, if any of the transition ratios are lower than the existing ratio, the lower one becomes the ceiling and cannot be increased in the current or possibly future taxation years. Table 3 details the upper-tier tax shifts produced by adopting all new transition ratios and tax shifts under the recommended tax ratios for 2015
- 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 2015 capping clawback rates in accordance with section 329.1 of the *Municipal Act*:

1. Cap limit of 10% of 2014 annualized taxes
2. Minimum tax increase of 5% of 2014 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 2014 from the capping regime and remain at full CVA tax level for 2015; 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 2015
- 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 2014 and to remain at full CVA tax level for 2015. 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 2015 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 more than doubled since the start of the programme, however, with phased-in CVA assessment, significant annual tax increases and applications have been declining.
- In 2014, 57 applications were received including 6 for disability

- The following table details the 2014 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 2014 TAXATION YEAR

	Number						Average
	Approved	Seniors	Disabled	Local	County	School	Refund
Puslinch	4	4	0	\$ 84.53	\$ 322.38	\$ 100.15	\$ 126.77
Guelph-Eramosa	7	7	0	\$ 244.80	\$ 586.18	\$ 182.13	\$ 144.73
Erin	10	9	1	\$ 242.23	\$ 465.66	\$ 223.45	\$ 93.13
Centre Wellington	18	15	3	\$ 339.59	\$ 711.05	\$ 220.91	\$ 70.64
Mapleton	2	2	0	\$ 136.29	\$ 227.95	\$ 70.82	\$ 217.53
Minto	7	6	1	\$ 231.63	\$ 259.39	\$ 80.58	\$ 81.66
Wellington North	9	8	1	\$ 75.49	\$ 88.15	\$ 27.38	\$ 26.80
COUNTY	57	51	6	\$ 1,354.56	\$ 2,660.76	\$ 905.42	\$ 108.75

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

GENERAL PARAMETERS

1. Taxes for 2015 will be in comparison to the 2014 annualized taxes
2. Tax relief is in the form of a cancellation of taxes
3. Tax relief will be equal to any increase in taxes payable year over year up to a maximum rebate limit of \$500 per annum

ELIGIBILITY CRITERIA (for receipt of property tax relief):

A) LOW-INCOME SENIORS

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

B) LOW-INCOME DISABLED PERSONS

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

OTHER PROVISIONS

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

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

GUARANTEED INCOME SUPPLEMENT

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

To qualify for the GIS, an individual must:

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

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

ONTARIO DISABILITY SUPPORT PROGRAMME

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

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

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

TAX REBATES FOR CHARITIES AND OTHER SIMILAR ORGANIZATIONS

STAFF RECOMMENDATION:

THAT the current tax relief programme for charities and other similar organizations be continued for the 2015 taxation year.

Legislative reference: *Municipal Act 2001 Section 361*

OVERVIEW

- The original intent of the programme was to address certain tax impacts relating to the elimination of the Business Occupancy Tax (BOT) – registered charities that previously did not pay the BOT on leased commercial/industrial properties were put in a position of paying a higher (blended) rate on such properties
- All upper and single tier municipalities must have a rebate programme in place
- An eligible charity is a registered charity in accordance with the *Income Tax Act* and that has a registration number issued by the Canada Revenue Agency
- A property is eligible if it is one of the commercial or industrial property classes

- **Programme requirements include:**
 - The amount of the rebate must be at least 40% of tax paid
 - One half of the rebate must be paid within 60 days of receipt of the application and the balance paid within 120 days of receipt of the application
 - Applications for a rebate must be made between January 1 of the taxation year and the last day of February of the following taxation year

- **Programme options include:**
 - Other similar organizations may also be provided with rebates
 - Rebates may be provided to properties in classes other than the commercial and industrial classes
 - The rebate percentage can vary for different charities or other similar organizations and can be up to 100% of taxes paid
 - Cost of the rebate is shared between the upper tier, lower tier and school boards
 - The organization receiving the rebate shall also be provided with a written statement showing the proportion of costs shared by the school boards
 - Any overpayment of rebated amount to be refunded by Charity if property assessment is reduced by the Assessment Review Board or Municipal Property Assessment Corporation
 - Taxes must be in good standing to the satisfaction of the local Treasurer

CURRENT TAX RELIEF PROVISIONS FOR REGISTERED CHARITIES AND OTHER SIMILAR ORGANIZATIONS

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

- Rebates set at 40% of taxes paid
- Expanded eligibility policy to include non-profit organizations, agricultural organizations, as well as boards of trade, chambers of commerce and registered amateur athletic organizations (as defined in the Income Tax Act)
- In order to increase public awareness of the Charitable Rebate Programme, the County placed notices in the Wellington Advertiser with posted details on municipal and County websites
- Local tax bill inserts inform property owners of the Charitable Rebate Programme
- Number of applications has more than doubled since 2007
- The following table details the 2014 sharing of charitable rebates and the types of organizations benefiting from the programme in each municipality

Summary of Charitable Tax Rebates in 2014

	County	Local	School	Total	
Guelph/Eramosa	\$ 455	\$ 178	\$ 508	\$ 1,142	Canadian Mental Health
Guelph/Eramosa	\$ 3,896	\$ 1,574	\$ 4,350	\$ 9,820	EW Family Health Team
Erin	\$ 4,273	\$ 1,891	\$ 4,771	\$ 10,934	EW Family Health Team
Erin	\$ 1,042	\$ 461	\$ 1,164	\$ 2,668	EWAG
Erin	\$ 728	\$ 322	\$ 813	\$ 1,863	Hillsburgh Medical Centre
Erin	\$ 888	\$ 393	\$ 992	\$ 2,273	Humane Society
Ctr Wellington	\$ 1,690	\$ 822	\$ 1,887	\$ 4,400	Groves Hospital Volunteer Ass'n
Ctr Wellington	\$ 4,034	\$ 1,961	\$ 4,503	\$ 10,498	BFM (Bibles for Missions)
Ctr Wellington	\$ 918	\$ 447	\$ 1,025	\$ 2,390	C W Food Bank
Ctr Wellington	\$ 933	\$ 454	\$ 1,042	\$ 2,429	C W Food Bank
Ctr Wellington	\$ 1,477	\$ 718	\$ 1,649	\$ 3,845	Chamber of Commerce
Ctr Wellington	\$ 508	\$ 245	\$ 567	\$ 1,320	St John Ambulance (Elora)
Ctr Wellington	\$ 87	\$ 42	\$ 97	\$ 226	St John Ambulance (new Fergus)
Ctr Wellington	\$ 595	\$ 287	\$ 664	\$ 1,546	Well-Wtloo Community Futures
Ctr Wellington	\$ 595	\$ 287	\$ 664	\$ 1,546	Well-Wtloo Community Futures
Ctr Wellington	\$ 1,302	\$ 622	\$ 1,454	\$ 3,378	Ontario Potato Board
Mapleton	\$ 937	\$ 597	\$ 1,046	\$ 2,580	Christian Aid Ministries
Minto	\$ 170	\$ 152	\$ 190	\$ 512	Canadian Diabetes
Well North	\$ 139	\$ 120	\$ 155	\$ 413	New Growth Family Centre
Well North	\$ 659	\$ 567	\$ 735	\$ 1,961	Chamber of Commerce
Well North	\$ 721	\$ 621	\$ 805	\$ 2,146	Trellis Mental Health
Well North	\$ 546	\$ 470	\$ 609	\$ 1,625	Habitat for Humanity
Well North	\$ 681	\$ 587	\$ 760	\$ 2,028	New Growth Family Centre/School
	\$ 27,275	\$ 13,817	\$ 30,449	\$ 71,541	

Average (Mean) Rebate	\$ 3,110
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Median Rebate	\$ 2,146
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TAX REBATES FOR LEGION PROPERTIES

STAFF RECOMMENDATION:

THAT all eligible Legion properties continue to be exempted from the payment of taxes for upper tier purposes for the taxation year 2015;
And

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

Legislative reference: *Assessment Act Section 6.1*

OVERVIEW

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

2014 Local and County taxes for Legion properties

Municipality	2014 Local tax	2014 County tax
Erin Town	\$ 1,577	\$ 3,564
Centre Well - Fergus	\$ 1,860	\$ 3,826
Centre Well - Elora	\$ 2,248	\$ 4,655
Mapleton - Drayton	\$ 652	\$ 1,091
Minto - Harriston	\$ 2,608	\$ 2,921
Minto - Palmerston	\$ 1,925	\$ 2,156
Well North - Mt Forest	\$ 1,955	\$ 2,270
Well North - Arthur	\$ 1,769	\$ 2,055
	<u>\$ 14,595</u>	<u>\$ 22,538</u>

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

TABLE ONE
2015 COUNTY OF WELLINGTON TAX RATIOS, DISCOUNTS AND RATES

Property Class/Subclass	Provincial Range of Fairness	Provincial Threshold ratio	Revenue Neutral ratio	2015 County Tax ratio	2015 Discounts	2015 County Tax Rates
<u>Class</u>						
residential/farm (RT)	1.0 to 1.0			1.000000		0.00648995
multi-residential (MT)	1.0 to 1.1	2.7400	1.8970	1.890000		0.01226600
farmland (FT)	0.01 to 0.25			0.250000		0.00162249
commercial (CT)	0.6 to 1.1	1.9800	1.4606	1.460000		0.00947532
industrial (IT)	0.6 to 1.1	2.6300	2.4851	2.400000		0.01557587
large industrial (LT)	0.6 to 1.1	2.6300	2.4851	2.400000		0.01557587
pipeline (PT)	0.6 to 0.7		2.2159	2.210000		0.01434278
shopping centre (ST)	0.6 to 1.1	1.9800	1.4606	1.460000		0.00947532
managed forests (TT)	0.25 to 0.25			0.250000		0.00162249
parking lot (GT)	0.6 to 1.1	1.9800	1.4606	1.460000		0.00947532
new construction industrial (JT)	0.6 to 1.1	2.6300	2.4851	2.400000		0.01557587
new construction large industrial (KT)	0.6 to 1.1	2.6300	2.4851	2.400000		0.01557587
new construction commercial (XT)	0.6 to 1.1	1.9800	1.4606	1.460000		0.00947532
new construction office building (YT)	0.6 to 1.1	1.9800	1.4606	1.460000		0.00947532
new construction shopping centre (ZT)	0.6 to 1.1	1.9800	1.4606	1.460000		0.00947532
<u>Subclass</u>						
res/farm farmland class I (R1)	1.0 to 1.0			1.000000	25%	0.00486746
residential taxable shared (RH)	1.0 to 1.0			1.000000	0%	0.00648995
commercial excess land (CU)	0.6 to 1.1	1.9800	1.4606	1.460000	30%	0.00663273
commercial vacant land (CX)	0.6 to 1.1	1.9800	1.4606	1.460000	30%	0.00663273
commercial farmland class I (C1)	0.6 to 1.1	1.9800	1.0000	1.000000	25%	0.00486746
commercial taxable shared (CH)	0.6 to 1.1	1.9800	1.4606	1.460000	0%	0.00947532
comm vacant land taxable shared (CJ)	0.6 to 1.1	1.9800	1.4606	1.460000	30%	0.00663273
industrial taxable shared (IH)	0.6 to 1.1	2.6300	2.4851	2.400000	0%	0.01557587
industrial excess land shared (IJ)	0.6 to 1.1	2.6300	2.4851	2.400000	35%	0.01012432
industrial excess land (IU)	0.6 to 1.1	2.6300	2.4851	2.400000	35%	0.01012432
large ind excess land (LU)	0.6 to 1.1	2.6300	2.4851	2.400000	35%	0.01012432
new constr industrial excess land (JU)	0.6 to 1.1	2.6300	2.4851	2.400000	35%	0.01012432
new constr large indust excess land (KU)	0.6 to 1.1	2.6300	2.4851	2.400000	35%	0.01012432
industrial vacant land (IX)	0.6 to 1.1	2.6300	2.4851	2.400000	35%	0.01012432
industrial farmland class I (I1)	0.6 to 1.1	2.6300	1.0000	0.750000	25%	0.00486746
industrial farmland class II (I4)	0.6 to 1.1	2.6300	2.4851	2.400000	0%	0.01557587
shopping centre excess land (SU)	0.6 to 1.1	1.9800	1.4606	1.460000	30%	0.00663273
new constr comm vacant land (XU)	0.6 to 1.1	1.9800	1.4606	1.460000	30%	0.00663273
new constr office bldg vacant land (YU)	0.6 to 1.1	1.9800	1.4606	1.460000	30%	0.00663273
new constr shopping ctr vacant land (ZU)	0.6 to 1.1	1.9800	1.4606	1.460000	30%	0.00663273

TABLE TWO

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

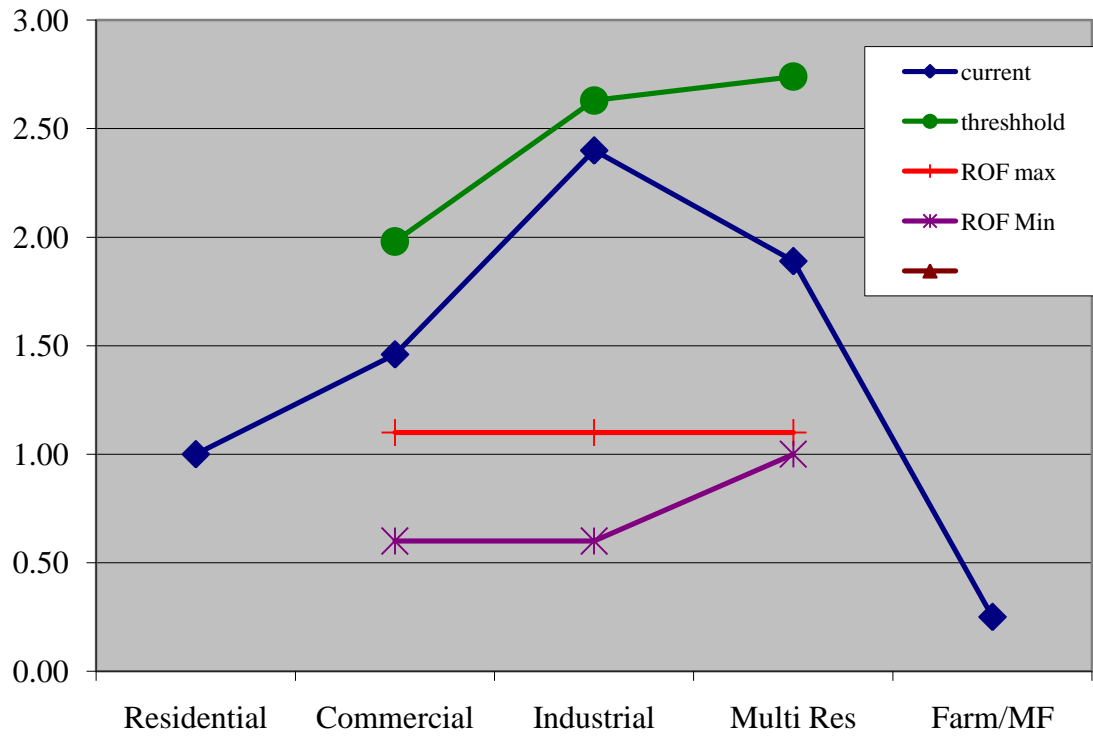


TABLE THREE - COUNTY OF WELLINGTON

**ESTIMATED REDISTRIBUTION OF UPPER TIER TAXES UNDER REVENUE NEUTRAL TRANSITION RATIOS
and PROPOSED 2015 TAX RATIOS USING 2014 TAX LEVY**

Property class	Revised 2014 Upper tier taxes	Calculated by Province	Upper-Tier Tax Redistribution				
		Revenue Neutral Transition Ratios	Revenue Neutral Ratio Tax Impact	Current Tax Ratios	Reassmt Tax Impact	Proposed Tax Ratios	Reassmt & Proposed Ratio Tax Impact
Residential	\$65,261.4	1.000000	(\$266.3)	1.000000	(\$130.7)	1.000000	(\$189.3)
Multi Residential	\$1,252.3	1.897027	\$0.0	1.920000	\$17.8	1.890000	(\$3.2)
Commercial	\$6,353.4	1.460563	(\$0.0)	1.440000	(\$76.4)	1.460000	\$5.1
Industrial	\$4,916.6	2.485054	(\$0.0)	2.440000	(\$79.1)	2.440000	(\$83.4)
Farmland	\$4,019.9	0.250000	\$264.3	0.250000	\$273.3	0.250000	\$269.4
Pipeline	\$500.6	2.215886	\$0.0	2.180000	(\$7.1)	2.210000	(\$0.7)
Managed Forest	\$61.7	0.250000	\$2.0	0.250000	\$2.1	0.250000	\$2.1
** total **	\$82,366.0		\$0.0		\$0.0		\$0.0

** total levy is based on revenue neutral 2014 levy at year end and excludes P-I-L-T **

ESTIMATED REDISTRIBUTION OF UPPER TIER TAXES - 2015 LEVY AND PHASED IN CVA

Property class	2015 Upper tier taxes	Upper-Tier Tax Redistribution					
		Current Tax Ratios	Reassmt & Budget Tax Impact	Proposed Tax Ratios	Proposed Ratio Tax Impact	Proposed Tax Ratio with Lower Ind	Alternative Ratio Impact
Residential	\$66,834.4	1.000000	\$1,600.5	1.000000	\$1,540.4	1.000000	\$1,604.7
Multi Residential	\$1,303.4	1.920000	\$51.1	1.890000	\$29.5	1.890000	\$30.8
Commercial	\$6,441.9	1.440000	\$88.5	1.460000	\$172.1	1.460000	\$178.3
Industrial	\$4,966.1	2.440000	\$47.9	2.440000	\$43.3	2.400000	(\$33.4)
Farmland	\$4,405.7	0.250000	\$380.7	0.250000	\$376.7	0.250000	\$381.0
Pipeline	\$506.4	2.180000	\$5.8	2.210000	\$12.5	2.210000	\$12.9
Managed Forest	\$65.6	0.250000	\$3.8	0.250000	\$3.7	0.250000	\$3.9
** total **	\$84,523.5		\$2,178.2		\$2,178.2		\$2,178.2

EST REDISTRIBUTION UNDER ALTERNATIVE INDUSTRIAL & FARM TAX RATIO SCENARIOS

Property class	Revised 2015 Upper tier taxes	Upper-Tier Tax Redistribution			
		Reduce Ind ratio to 2.0	Reduce Ind ratio to 2.1734 Avg	Reduce Farm ratio to 0.20	Reduce Farm ratio to 0.22
Residential	\$66,834.4	\$715.6	\$431.8	\$704.1	\$420.7
Multi Residential	\$1,303.4	\$14.0	\$8.4	\$13.7	\$8.2
Commercial	\$6,441.9	\$69.0	\$41.6	\$67.9	\$40.5
Industrial	\$4,966.1	(\$851.8)	(\$514.0)	\$52.3	\$31.3
Farmland	\$4,405.7	\$47.2	\$28.5	(\$844.0)	(\$504.3)
Pipeline	\$506.4	\$5.4	\$3.3	\$5.3	\$3.2
Managed Forest	\$65.6	\$0.7	\$0.4	\$0.7	\$0.4
** total **	\$84,523.5	\$0.0	\$0.0	\$0.0	\$0.0

TABLE FOUR

**2014 Tax Ratio Comparison
Wellington County and Neighbouring Municipalities**

Municipality	Multi-Res	Commercial	Industrial	Farmland
Grey County (Normandy Township/ Southgate)	1.4412	1.3069	1.8582	0.2500
Dufferin (Grand Valley/ East Luther/Orangeville)	2.6802	1.2200	2.1984	0.2500
Town of Caledon (Peel)	1.6843	1.3124	1.5805	0.1972
Halton Region(Milton/Halton Hills)	2.2619	1.4565	2.3599	0.2000
City of Guelph	2.0819	1.8400	2.4174	0.2500
Flamborough (Hamilton)	2.4630	2.6849	3.7197	0.1939
Waterloo Region(Cambrige/Woolwich/Wellesley)	1.9500	1.9500	1.9500	0.2500
Perth East & North Perth Twps (Perth)	2.1505	1.2469	1.9692	0.2500
Howick Township (Huron)	1.1000	1.1000	1.1000	0.2500
Neighbouring Average	1.9792	1.5686	2.1281	0.2323
County of Wellington 2014 Ratio	1.9200	1.4400	2.4400	0.2500
Average including Wellington County	1.9733	1.5558	2.1593	0.2341
2015 Wellington Proposed Ratios	1.8900	1.4600	2.4000	0.2500

**2014 Tax Ratio Comparison
Wellington County and Southwest Regions/Counties**

County / Region	Multi-Res	Commercial	Industrial	Farmland
Bruce County	1.0000	1.2331	1.7477	0.2500
Brant County	1.7900	1.9150	2.5710	0.2500
Dufferin County	2.6802	1.2200	2.1984	0.2500
Grey County	1.4412	1.3069	1.8582	0.2500
Halton Region	2.2619	1.4565	2.3599	0.2000
Hamilton	2.4854	2.6280	3.6757	0.1833
Huron County	1.1000	1.1000	1.1000	0.2500
Oxford County	2.7400	1.9018	2.6300	0.2500
Peel Region	1.6843	1.3124	1.5805	0.1972
Perth County	2.1505	1.2469	1.9692	0.2500
Waterloo Region	1.9500	1.9500	1.9500	0.2500
Regional Average	1.9349	1.5701	2.1491	0.2346
County of Wellington 2014 Ratio	1.9200	1.4400	2.4400	0.2500
Average including Wellington County	1.9336	1.5592	2.1734	0.2359
2015 Wellington Proposed Ratios	1.8900	1.4600	2.4000	0.2500



COUNTY OF WELLINGTON

COMMITTEE REPORT

To: Chairman and Members of the Administration, Finance and Personnel Committee
From: Andrea Lawson – Director of Human Resources
Date: April 21, 2015
Subject: Hiring Policy Update

Background:

The Municipal Statute Law Amendment Act (Bill 130) requires that municipalities adopt a policy respecting the hiring of employees. Our current HR 1.0 Hiring Policy has been updated to reflect a specific change as discussed through our Staff Advisory Committee; therefore requiring an amendment to the original by-Law 4933-07.

The following clause has been added into the Hiring policy:

- **“Appointments to Positions** - At the discretion of the CAO, appointments to positions can be made.”

It had been identified that the current Hiring Policy did not include wording to accommodate CAO latitude to appoint employees into positions. There are situations in which this action is required to ensure continued service delivery, such as in periods of short staffing and temporary coverage situations. This authority is also important to aid in succession planning for senior management positions, especially when the appointment has been preceded by a period of the employee working in an acting capacity.

Recommendation:

“THAT the revisions to the Hiring Policy HR 1.0 be approved and that staff members prepare the necessary by-law.”

Respectfully submitted,

Andrea Lawson
Director of Human Resources

County of Wellington Policy and Procedure Manual



Responsibility	Human Resources (HR)	Policy Number	HR 1.0
Area	Employment	Effective Date	April 2003
Subject	Hiring	Revision Date	April 2015
Authority	Committee and Council, By-law #4933-07		

Purpose

To provide consistent, fair and unbiased hiring practices in the hiring of Wellington County personnel.

Statement

1. Overall Responsibility and Authority

The Director of HR has the responsibility for the proper implementation and functioning of the Hiring Policy and shall ensure that the County recruits and employs the highest possible standard of work force.

2. Authorization to Create a New Position (Please see New Position Approval Process HR Policy HR1.25)

- Department Head discusses requirements with Director of HR and Chief Administrative Officer (CAO).
- Director of HR and CAO make recommendation regarding salary grading and probationary period to the appropriate Committee of Council.
- Appropriate Committee of Council discusses recommendation and makes recommendation to the Administration, Finance and Purchasing Committee (AFP).
- AFP to make recommendations to County Council.

3. Employment of Relatives/Members of Council or Local Boards

- No member of an employee's family may work in any capacity or on a consulting basis under the direct supervision of that employee.
- Relatives of members of council or local board may work in a full-time or part-time capacity or a consulting basis, provided the selection process as outlined in our hiring procedures and procurement by-law are allowed.

4. Appointments to Positions

- At the discretion of the CAO, appointments to positions can be made.

5. Advertising

All vacant positions will be posted both internally and externally on the County's web site and advertised in the appropriate newspapers. Position may also be posted with professional associations, as appropriate.

All advertising shall contain, at minimum, the following:

- position title
- salary range
- minimum qualifications
- term of employment (for contract positions)
- date and time by which resumes must be received
- contact department at the County, including complete mailing address
- the statement: "Information collected will be used in accordance with the Municipal Freedom of Information and Protection of Privacy Act for the purpose of job selection. The County is an equal opportunity employer. Accommodations are available for all parts of the recruitment process. Applicants need to make their needs known in advance."

The following exceptions will be taken into consideration:

- Temporary positions of a fixed duration
- Wellington Terrace postings
- Union postings (as per the Canadian Union of Public Employees (CUPE) Local 973 Collective Agreement)

6. Records Retention

All documentation received from applicants responding to advertisements

for employment and interview packages will be retained by the HR Department according to the document retention bylaw. The documentation for the candidate hired will be retained in the employee's file. The HR Department does not keep unsolicited resumes on file.

7. Organization Chart and Job Description

As a first step in filling either a new position or hiring a replacement for a vacated position, the Department Head shall review the organization chart and the job description to verify that both are current and consistent with business necessity, actual job demands, and do not disparately impact people with disabilities. If not, they shall be updated and approved by the Director of HR before any further action is taken.

8. Interviews

Interviews shall be conducted with prospective employees with no less than two staff in attendance. One of the staff members must be the supervisor in charge of hiring. An HR Representative will attend or preside over the interview process.

9. Organization Levels

There shall be specific hiring procedures for the various levels in the organization (for example) for:

- CAO
- Department Heads
- Other Managerial Staff
- Non-Managerial Staff

These positions have managerial and/or supervisory and/or statutory responsibilities as determined by responsibilities as determined by the Director of HR and CAO.

10. Skills Testing

Various forms of skills testing may be carried out on potential employees to determine if they have the required skills for the position. Tests will be periodically reviewed to be sure that they are consistent with business necessity and do not unnecessarily screen out employees with disabilities. Any methods or forms of testing shall be approved by the Director of HR before being used.

Hiring Procedures

Specific procedures for the above levels shall cover:

- Recruitment
- Application formats
- Receiving and recording applications
- The appropriate probation period
- Screening to develop a "short list"
- Interviews and procedures (for example) the number of interviews, with whom, and the evaluation technique
- Qualification, reference, and experience checks
- Ratification/notification system (for example) by whom and when

Nothing in this hiring procedure prevents employees with disabilities from receiving the same consideration as that of other applicants for employment or promotional opportunities.

1. CAO

a) Recruitment:

- County Council may retain a Consultant, whose involvement will be designed by the Warden, Council and Director of HR.
- Conduct advertising both internally and externally on the County's website, in local papers, outside papers, magazines and journals (for example Municipal World, appropriate web-sites)
- Other measures as determined by Council

b) Application Format:

- Shall be applicant's own with attached resume

c) Receiving and Recording Applications:

- Shall be Consultant's responsibility if so instructed

d) Probation Period:

- Six months

e) Screening to Develop "Short List":

- Consultant's responsibility (if instructed) to make recommendations to the Selection Committee

f) Interviews and Procedures:

- Consultant shall (if instructed) assist with interviewing the "short listed" candidates in conjunction with the Selection Committee
- Consultant shall recommend an evaluation technique/questionnaire that shall be followed during the selection interview and which will treat all candidates in a uniform manner
- Selection Committee shall determine the appropriate step

within the salary grade based upon the experience and qualifications of the successful applicant

- g) Qualification, Reference, and Experience Checks:
 - Consultant shall check and document the above to be presented to the Selection Committee at the time of the selection interview
- h) Ratification/Notification of Selection:
 - By County Council at its next regularly scheduled meeting, or at a special meeting of Council as circumstances dictate
 - Appropriate By-law

2. DEPARTMENT HEADS

- a) Recruitment:
 - Director of HR shall conduct advertising both internally and externally on the County's website and in local papers. Advertising in outside papers, magazines, journals and through appropriate associations
- b) Application Format:
 - Shall be applicant's own with attached resume
- c) Receiving and Recording Applications:
 - Shall be done by the Director of HR
- d) Probation Period:
 - Six months
- e) Screening to Develop "Short List":
 - Shall be performed by the Director of HR
- f) Interviews and Procedures:
 - A Committee composed of the Warden, the Director of HR, the appropriate Committee Chairs, and the CAO shall be involved in the interview process
 - The Director of HR shall recommend to the Committee of Council the appropriate step within the salary grade based upon the experience and qualifications of the successful applicant
 - The CAO shall advise County Council of the interview committee's selection
- g) Qualification, Reference, and Experience Checks:
 - The Director of HR shall check and document the above to be presented to the Committee of Council at the time of the selection interview
- h) Ratification/Notification of Selection:
 - By County Council at its next regularly scheduled meeting, or at a special meeting of Council if circumstances so dictate
 - Appropriate By-law

3. OTHER MANAGERIAL STAFF

- a) Recruitment:
 - Department Head shall notify the Director of HR and the position will be advertised both internally and externally on the County's website, in local papers or alternatives as appropriate
- b) Application Format:
 - Shall be applicant's own with attached resume
- c) Receiving and Recording Applications:
 - Shall be the responsibility of HR.
- d) Probation Period:
 - Six months
- e) Screening to Develop "Short List":
 - HR and Department Head or designate to short-list.
- f) Interviews and Procedures:
 - The Director of HR and the Department Head shall determine the appropriate step within the salary grade based upon the experience and qualifications of the successful applicant
 - The Department Head or designate in conjunction with HR Representative shall make the selection.
- g) Reference, Experience and Qualification Checks:
 - The HR Representative shall check and document the above to be available at the time of the selection interview
- h) Ratification/Notification of Selection:
 - The HR Representative will contact the successful candidate. The Department Head or designate is responsible for Departmental notification.

4. NON-MANAGERIAL STAFF

- a) Recruitment:
 - HR shall post the vacant position both internally and externally on the County's web site and advertised in the appropriate newspapers or alternatives as appropriate.
- b) Application Format:
 - Shall be applicant's own
- c) Probation Period:
 - Three or six months at the discretion of the Department Head
- d) Screening to Develop "Short List":
 - Recommended maximum of five
 - Supervisor's responsibility, HR Representative will ensure qualifications meet minimum requirement
- e) Interviews and Procedures:

- The HR Representative, Supervisor and Department Head or designate will interview and make the selection.
- f) Qualification, Reference, and Experience Checks:
 - The HR Representative shall check and document the above to be presented to the Department Head at the time of the selection interview
- g) Ratification/Notification of Selection:
 - The HR Representative will contact the successful candidate. The Department Head or designate is responsible for Departmental notification.

5. UNION

As above while adhering to provisions within the Collective Agreement

6. PERMANENT PART-TIME, CASUAL AND SEASONAL EMPLOYEES

For all Permanent Part-time, Casual and Seasonal employees, the first 90 days “worked” shall be a probationary period. Prior to the end of this period, it is recommended that each employee receive a performance review. Employees in this section will accumulate hours until they have worked the equivalent of 90 days, based on the full-time equivalent hours for their position and department, not to exceed six months.

7. EXTENSION OF PROBATIONARY PERIOD

If at the end of probationary period, the performance is not satisfactory, the employee will either be terminated before the end of the period or the Department Head or designate may authorize in writing an extension of the probationary period.