



# COUNTY OF WELLINGTON

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## Committee Report

**To:** Chair and Members of the Joint Social Services and Land Ambulance Committee  
**From:** Shauna Calder, Manager of Finance  
**Date:** Wednesday, October 08, 2025  
**Subject:** **Social Services Financial Statements and Variance Projections September 30, 2025**

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### Background:

This report is respectfully submitted in accordance with the County's Budget Management Policy, and provides an updated projection to year-end based on expenditures and revenues to September 30, 2025 for Social Services.

### Ontario Works

- The grants and subsidies line has exceeded the budget by approximately \$2.1 million, primarily due to a higher-than-anticipated caseload. This increase is reflected in elevated spending on the social assistance line, which is fully funded by the province. Additionally, a one-time funding allocation of \$17,000 has been received to help offset administrative costs, with no impact on the municipal tax levy.
- Internal recoveries are slightly under budget due to the ending of the IRCC programme on March 31<sup>st</sup>. This line will remain unchanged to year-end.
- The salaries, wages, and benefits line is currently showing savings due to timing differences, staff vacancies, gapping and savings resulting from the benefit renewal earlier in the year. This trend is expected to continue, with projected year-end savings of around \$80,000.
- Minor fluctuations in the supplies, materials, equipment, and purchased services lines are timing-related, and no significant variances are anticipated at year-end.
- Social assistance programmes are currently over budget by roughly \$1.7 million, driven by Ontario Works caseloads surpassing projections. This trend is expected to continue through year-end. Ontario Works benefits are entirely provincially funded and do not affect the municipal tax levy. By year-end, the County is expected to save approximately \$75,000 in discretionary benefits, while the City will see savings of \$25,000. County savings stem from reduced surgical, optical, dental, and funeral costs, while the City's savings are due to slightly lower dental, optical, diabetic, medical travel and hearing aid expenses.
- Minor capital spending is currently below budget due to timing.
- The transfer payments line is fully expended for the year, and no variance will be seen at year-end.
- In total, projected municipal savings for year-end amount to \$180,000, with \$95,000 attributed to the County and \$85,000 to the City.

### Capital

Ontario Works capital addresses facility needs related to buildings that house administration staff and is overseen by County Maintenance staff. This report provides a summary of the Ontario Works capital spending for the period ending September 30, 2025.

The total approved budget of \$1,126,000 consists of four projects. The funding for Ontario Works capital is cost shared between the City of Guelph and the County. The County funding source for facility lifecycle costs is the County Property Reserve which is funded through annual operating contributions collected through the tax levy.

<b>Open Capital Projects on December 31, 2024</b>	\$975,000
Add: 2025 Approved Capital Budget	151,000
Less: Budget Adjustments	-
Less: Capital Projects Closed to date in 2025	-
Less: Prior Year Capital Spending	(500,844)
Less: 2025 Capital Spending	(174,214)
<b>Open Capital Projects on September 30, 2025</b>	<b>\$450,942</b>

**Open Capital Project Details**

Ontario Works staff have reviewed the listing of existing projects and provided comments on project status and estimated completion timing where possible in the following table.

	<b>Approved Budget</b>	<b>LTD Actuals</b>	<b>Budget Remaining</b>	<b>Comments</b>
129 Wyndham Renovations	\$500,000	\$467,391	\$32,609	Majority of renovation completed
138 Wyndham: HVAC Replacements	\$475,000	\$207,667	\$267,333	Ongoing throughout year
2025 129 Wyndham: Interior Renovations	\$50,000	\$0	\$50,000	Not started yet
Fergus OW: Roof Replacement	\$101,000	\$0	\$101,000	Roof condition report underway
<b>Total Ontario Works</b>	<b>\$1,126,000</b>	<b>\$675,058</b>	<b>\$450,942</b>	

**Children’s Early Years**

- The grants and subsidies line continues to track significantly under budget. Staff have continued to explore options to fully utilize funding received from upper levels of government; however, options have been limited due to restraints in the funding guidelines. Staff anticipate that unspent funds of approximately \$7 million will be returned to the province at year-end.
- Salaries, wages, and benefits are currently under budget primarily due to ongoing staffing vacancies, timing of new hires, and savings resulting from the benefit renewal earlier in the year. This variance will result in a positive year-end variance of approximately \$200,000.
- Year-to-date under expenditures in the supplies, materials, and equipment and purchased services lines are primarily due to timing-related savings at our directly operated childcare centres and in capacity building. Spending is expected to increase in the fourth quarter resulting in no significant variance at year-end.
- The social assistance line reflects year-to-date savings of approximately \$15.7 million. The majority (\$11.7 million) of these savings are being realized in the Canada Wide Early Learning and Child Care (CWELCC) funding allocation while the remainder are in our local priorities allocation. A total of \$4.1 million of Start-up Grant and Infrastructure Fund has been fully

committed from the CWELCC funding. Although this forms part of the projected year-end variance, these funds will be retained and cash-flowed in 2026 and will not be returned to the Province. Staff continue to work with the child care community to determine how to best support them through the additional local priorities' funds. Savings seen in the social assistance line are not anticipated to impact municipal tax levy.

- Insurance and Financial reflects year-to-date savings following the removal of point-of-sale terminals at the centres. These savings are expected to continue growing through year-end.
- Staff anticipate that the transfer to reserves will exceed initial projections due to increased CWELCC funding at the directly operated centres.
- As reported during the 2025 budget process, staff anticipated that this year would act as a transition with the implementation of the new funding formula announced by the Province. Based on progress to date with the implementation of required changes, it is projected that any municipal variance at year-end will be small.

### Capital

This report provides a summary of the Children's Early Years capital spending for the period ending September 30, 2025. The total approved budget of \$677,000 consists of five projects. The funding for Children's Early Years capital is cost shared between the City of Guelph and the County. The County funding source for facility lifecycle costs is the County Property Reserve which is funded through annual operating contributions collected through the tax levy.

<b>Open Capital Projects on December 31, 2024</b>	\$642,000
Add: 2025 Approved Capital Budget	35,000
Add: Budget Adjustments	1,800,000
Less: Capital Projects Closed to date in 2025	(35,000)
Less: Prior Year Capital Spending	(112,457)
Less: 2025 Capital Spending	(286,384)
<b>Open Capital Projects on September 30, 2025</b>	<b>\$2,043,159</b>

### Open Capital Project Details

Children's Early Years staff have reviewed the listing of existing projects and provided comments on project status and estimated completion timing where possible in the following table.

	<b>Approved Budget</b>	<b>LTD Actuals</b>	<b>Budget Remaining</b>	<b>Comments</b>
Aboyne Childcare Expansion	\$1,800,000	\$0	\$1,800,000	Project in the planning phase.
Billing Software	\$125,000	\$0	\$125,000	Project has started. Anticipate project savings of over \$75,000 due to a rescoping of the project. No invoices received to date.
Mount Forest: Generator	\$204,000	\$170,012	\$33,988	Progressing well. Project to close in 2025.
Wellington Place: Generator	\$168,000	\$125,810	\$42,190	Progressing well. Project to close in 2025.

	<b>Approved Budget</b>	<b>LTD Actuals</b>	<b>Budget Remaining</b>	<b>Comments</b>
Willowdale: Generator	\$145,000	\$103,019	\$41,981	Progressing well. Project to close in 2025.
<b>Total Children's Early Years</b>	<b>\$2,442,000</b>	<b>\$398,841</b>	<b>\$2,043,159</b>	

County Council approved the June recommendation of the Joint Social Services and Land Ambulance Committee to include a \$1.8 million capital project for the expansion of the Wellington Place Child Care and Learning Centre in Aboyne to create an additional 15 childcare spaces.

The project for interior renovations at 133 Wyndham Street has been closed, returning \$35,000 to capital reserves.

### **Social Housing**

- Grants and subsidies are currently tracking ahead of budget by \$2.2 million and this will increase to approximately \$3 million at year-end. This relates to one-time funding that was not anticipated at the time of budget (\$500,000 Encampment funding, \$500,000 one-time Reaching Home, and \$1.45 million in one-time HPP investment) as well as final provincial payments for Kindle and Grace Gardens.
- Rent revenue collections are exceeding budget at the end of September, and this trend is expected to continue leading to a year-end positive variance of \$220,000 (\$20,000 County and \$200,000 City).
- The salaries, wages and benefit line is currently experiencing savings due to vacancies, gapping and savings resulting from the benefit renewal earlier in the year. Year-end savings of approximately \$515,000 (\$95,000 County and \$420,000 City) are expected.
- Supplies, materials, and equipment is currently sitting at a negative variance related to unexpected boiler and water softener replacements at our County owned units. Heating and plumbing are traditionally higher in the last half of the year, therefore a negative variance of \$390,000 (\$145,000 County and \$245,000 City) is expected.
- The purchased services line is tracking over budget mainly due to higher than budgeted expenditures in security, asbestos, maintenance and utility costs. There are some savings in the areas of grounds maintenance, pest control and flooring that will partially offset the projected negative year-end variance of \$505,000 (\$150,000 County and \$355,000 City).
- The social assistance line is tracking ahead of budget and it is expected that this will continue to the end of the year. This can partially be attributed to \$420,000 in final payments for Kindle and Grace Gardens, and the timing of payments within the Reaching Home programme which is 100% funded. Looking forward to year-end, staff have identified the following:
  - Rent supplement and housing stability programme costs are expected to be significantly over budget due to our commitment to prevention services with the absence of an increase to our base provincial funding. As reported to committee last month (in HS-25-13), just under \$1.5 million in one-time Homelessness Prevention Programme funding will be realized in 2025 offsetting this over expenditure.
  - One-time funding mentioned above has been used to offset municipal costs at 128 Norfolk and winter response plan spending. This had created municipal savings of approximately \$760,000.
  - An allocation of \$430,000 was identified in the spring variance report to support existing service providers in maintaining and increasing services in homelessness programmes.

- While it is anticipated that the social assistance line will track ahead of budget at year end, the significant amount of one-time funding being realized will offset these costs. Staff anticipate that the County will see savings of approximately \$105,000 and the City \$310,000.
- In summary, it is estimated that the County will be over expended by \$75,000 and the City will have \$330,000 in savings.

**Capital**

Social Housing capital addresses facility needs at the County-owned social housing units and the administration of provincially funded grants for local housing providers. Projects are overseen by Social Housing staff. This report provides a summary of the Social Housing capital spending for the period ending September 30, 2025.

The total approved budget of \$51,003,800 consists of sixty-seven projects with new 2025 projects accounting for a budget of \$9,610,700. The major funding sources for social housing capital are municipal recoveries from the City of Guelph, the Social Housing Capital reserve, as funded by annual operating contributions through the tax levy, and grants from upper levels of government.

<b>Open Capital Projects on December 31, 2024</b>	<b>\$41,393,100</b>
Add: 2025 Approved Capital Budget	9,610,700
Total Approved Budget	<b>\$51,003,800</b>
Add: Budget Adjustments	1,547,500
Less: Capital Projects Closed to date in 2025	(127,376)
Less: Prior Year Capital Spending	(24,018,383)
Less: 2025 Capital Spending	(12,848,061)
<b>Open Capital Projects on September 30, 2025</b>	<b>\$15,557,479</b>

There were 12 capital projects closed, resulting in an additional \$33,248 drawn from the County’s Housing Capital Reserve, \$207,647 recovered from City Billing, and an additional \$368,271 available from the National Co-Investment Housing Grant to fund capital works.

**Open Capital Project Details**

Housing staff have reviewed the listing of existing projects and provided comments on project status and estimated completion timing where possible in the following table.

	<b>Approved Budget</b>	<b>LTD Actuals</b>	<b>Budget Remaining</b>	<b>Comments</b>
110 Edward Windows Replacement	\$105,000	\$68,179	\$36,821	Complete awaiting Invoicing
130 Grange Electric Heat Conv	\$1,455,000	\$998,278	\$456,722	In progress
130 Grange Parking Lot	\$440,000	\$13,941	\$426,059	In Progress
133 Frederick Window Replaceme	\$93,500	\$92,985	\$515	Complete awaiting Invoicing
138 Wyndham: HVAC: Heat Cirula	\$30,000	\$5,712	\$24,288	Not started. Scheduled to be

	Approved Budget	LTD Actuals	Budget Remaining	Comments
				completed by year end.
138 Wyndham: Renovations	\$254,000	\$1,883	\$252,117	Planning Phase.
14 Centre Window Replacement	\$150,000	\$102,377	\$47,623	Complete awaiting Invoicing
212 Whites Elevator Modernizat	\$11,000	\$3,559	\$7,441	2026 Project
212 Whites Windows/Doors/Side	\$260,000	\$141,605	\$118,395	Complete awaiting Invoicing
22 Church & 235 Egremont Elect	\$40,000	\$0	\$40,000	In Progress
229 Dublin Carport Ceiling Rep	\$20,000	\$0	\$20,000	Continues in 2026 Project
229 Dublin Corridor Improvements	\$310,000	\$100,959	\$209,041	In Progress
229 Dublin Electric Heat Conv	\$1,609,000	\$765,165	\$843,835	In Progress
235 Egremont Windows Replaceme	\$85,000	\$45,875	\$39,125	Complete awaiting Invoicing
263 Speedvale Ltg/Clnb/Rcrc	\$300,000	\$226,697	\$73,303	In Progress
263 Speedvale Roof Rpl	\$965,000	\$957,404	\$7,596	Final Invoice Received
263 Speedvale Unit Panel Repl	\$265,000	\$6,472	\$258,528	In Progress
301 Tucker Exterior Siding Rep	\$218,000	\$0	\$218,000	In Process
33 Marlborough Parking Lot Rep	\$155,000	\$111,779	\$43,221	Complete awaiting Invoicing
33 Marlborough Roofing Replace	\$1,015,000	\$944,340	\$70,660	Final Invoice Received
360 Derby Windows/Doors/Side	\$135,000	\$0	\$135,000	Complete awaiting Invoicing
387 Waterloo Roofing Repl	\$1,420,000	\$1,525,628	-\$105,628	Complete awaiting Invoicing
411 Waterloo Roofing Repl.	\$1,093,000	\$841,380	\$251,620	Complete. Final Invoice Received
440 King Capital Retrofits	\$58,000	\$0	\$58,000	Ongoing
440 King Roof Replacement	\$1,000,000	\$820,797	\$179,203	In Process
450 Albert Elevator Modernizat	\$11,000	\$3,559	\$7,441	Continues in 2026 Project
51 John Corridor Improvements	\$166,000	\$0	\$166,000	In Progress
51 John St Window Replacement	\$150,000	\$99,655	\$50,345	Complete awaiting Invoicing
576 Woolwich Common Space Floo	\$140,000	\$1,889	\$138,111	In progress
65 Delhi Parking Lot Top Coat	\$73,000	\$0	\$73,000	In Process
65 Delhi Renovations	\$10,605,000	\$10,393,350	\$211,650	Outstanding items being finalized. Anticipate project closure at 2025 year-end.

	<b>Approved Budget</b>	<b>LTD Actuals</b>	<b>Budget Remaining</b>	<b>Comments</b>
Algonquin/Ferndale Site Dev Ph	\$30,000	\$0	\$30,000	Continues in 2026 Project
County Corridor Handrail Rpl	\$280,000	\$266,498	\$13,502	Complete. Final Invoice Received
Electrical Switchgear Replacem	\$100,000	\$0	\$100,000	In Progress
Stepping Stone Capital Grant	\$6,568,000	\$1,568,350	\$4,999,650	Project completion expected by year end
Vancouver / Edmonton Full Reno	\$590,000	\$260,800	\$329,200	Ongoing
Various Camera Installations	\$550,000	\$95,357	\$454,643	In progress
Various Unit Door/Fob Replace	\$2,665,000	\$1,355,438	\$1,309,562	In progress
2023 Accessible Unit Reno	\$2,090,000	\$1,995,855	\$94,145	In Progress
2024 GHG Initiatives	\$210,000	\$187,687	\$22,313	Complete. Final Invoice Received
2025 Appliance Replacements	\$115,000	\$111,196	\$3,804	Ongoing
2025 GHG Initiatives	\$250,000	\$22,985	\$227,015	Ongoing
2025 Housing Building Retrofit	\$223,000	\$136,172	\$86,828	Ongoing
2025 Housing Sites IT Replacem	\$25,000	\$0	\$25,000	Ongoing
2025 Various Bathroom Replacem	\$190,000	\$39,230	\$150,770	Ongoing
2025 Various Kitchen Replaceme	\$335,000	\$356,898	-\$21,898	Ongoing
OPHI Ont Priorities Housing In	\$5,395,100	\$3,281,680	\$2,113,420	100% federal/provincial funded programmes to support community groups/organizations.
COCHI Community Housing Init	\$7,536,300	\$6,274,808	\$1,261,492	Anticipate the programme to continue with additional funds in 2025
<b>Total Social Housing</b>	<b>\$49,783,900</b>	<b>\$34,226,421</b>	<b>\$15,557,479</b>	

### **Affordable Housing**

- Rent revenues are tracking slightly ahead of budget and a positive year-end variance of approximately \$40,000 is expected.
- Salaries, wages, and benefits are currently under budget and will result in savings of approximately \$30,000 at year-end.
- Supplies, materials, and equipment are currently over budget due to furnace, water heater and booster pump repairs. Since the fourth quarter is typically higher for heating and plumbing supplies, it is expected that this line will be over expended by \$50,000 at year-end.

- Purchased services is currently experiencing savings, however, minimal savings are expected by year-end.
- The insurance and financial, debt charges, and transfers to reserve lines appears high but this is related to timing, and no variance is expected at year-end.
- Any savings realized at year-end will be transferred to the Housing Development Reserve Fund at year-end as per policy.

### Capital

Affordable Housing capital addresses facility needs at the County-owned affordable housing units and is overseen by Social Housing staff. This report provides a summary of the Affordable Housing capital spending for the period ending September 30, 2025.

The total approved budget of \$830,000 consists of four projects. The primary funding source for lifecycle replacements in affordable housing capital is the Housing Capital reserve, which in turn is funded by annual transfers from the operating budget funded by the tax levy.

<b>Open Capital Projects on December 31, 2024</b>	\$775,000
Add: 2025 Approved Capital Budget	55,000
Total Approved Budget	830,000
Less: Budget Adjustments	-
Less: Capital Projects Closed to date in 2025	(27,762)
Less: Prior Year Capital Spending	(116,472)
Less: 2025 Capital Spending	(291,413)
<b>Open Capital Projects on September 30, 2025</b>	<b>\$394,353</b>

Capital projects for the FOB system at 169 Gordon Street and 2024 retrofit activities have been closed, returning \$27,762 to the capital reserve.

### Open Capital Project Details

Housing staff have reviewed the listing of existing projects and provided comments on project status and estimated completion timing where possible in the following table.

	Approved Budget	LTD Actuals	Budget Remaining	Comments
165 - 169 Security Upgrades	\$690,000	\$80,491	\$609,509	In progress
2025 Affordable Housing Retrofit	\$55,000	\$0	\$55,000	Project to fund initiatives throughout the year
<b>Total Affordable Housing</b>	<b>\$745,000</b>	<b>\$350,647</b>	<b>\$394,353</b>	

## Summary:

Service	Projected Savings / (Overage)	County	City	Comments
Ontario Works	\$180,000	\$95,000	\$85,000	Variances in municipally funded discretionary benefit costs and salaries/benefits.
Children's Early Years	-	-	-	Unspent funding will be returned to the Province
Social Housing	\$255,000	(\$75,000)	\$330,000	One-time funding sources is offsetting higher expenditures in rent supplements.
Affordable Housing	-	-	-	Tracking close to budget.
<b>Total Social Services</b>	<b>\$435,000</b>	<b>\$20,000</b>	<b>\$415,000</b>	

## Strategic Action Plan:

This report relates to the following objectives and priorities in the County's Strategic Action Plan:

- Making the best decisions for the betterment of the Community

## Recommendation:

That the JSSLAC recommend to County Council that the Financial Statements and Variance Projections as of September 30, 2025 for Social Services be approved.

Respectfully submitted,



Shauna Calder, CPA, CGA  
Manager of Finance

## In consultation with/approved by:

Luisa Artuso, Social Services Administrator  
Ken DeHart, County Treasurer  
Scott Wilson, Chief Administrative Officer