



The Corporation of the County of Wellington
Administration, Finance and Human Resources Committee
Minutes

May 17, 2022
County Administration Centre
Guthrie Room

Present: Warden Kelly Linton
 Councillor Chris White (Chair)
 Councillor George Bridge
 Councillor Earl Campbell
 Councillor Andy Lennox

Also Present: Councillor Campbell Cork
 Councillor Gregg Davidson
 Councillor Jeff Duncan
 Councillor Steve O'Neill

Staff: Susan Aram, Deputy Treasurer
 Donna Bryce, County Clerk
 Shauna Calder, Manager of Finance
 Ken DeHart, County Treasurer
 Susan Farrelly, Director of Human Resources
 Emma Reddish, Property Tax Analyst
 Brendan Ridgeway, Manager, Human Resources - Employee Services

1. Call to Order

At 1:38 pm, the Chair called the meeting to order.

2. Declaration of Pecuniary Interest

There were no declarations of pecuniary interest.

3. Delegation:

3.1 KPMG Year-End Audit Findings Report

1/5/22

Moved by: Councillor Lennox

Seconded by: Warden Linton

That the KPMG Year-End Audit Findings Report presented by Brendan Hall, Senior Manager KPMG LLP be received for information.

Carried

3.2 2021 Audited Financial Statements

2/5/22

Moved by: Councillor Bridge

Seconded by: Warden Linton

That the County of Wellington's audited financial statements for the period ending December 31, 2021 be approved.

Carried

4. Administration

5. Finance

5.1 Corporate Financial Statements as of April 30, 2022

3/5/22

Moved by: Councillor Campbell

Seconded by: Warden Linton

That the Corporate Financial Statements for the County of Wellington as of April 30, 2022 be approved.

Carried

5.2 2023 Budget Timetable

4/5/22

Moved by: Councillor Campbell

Seconded by: Councillor Bridge

That the 2023 Budget process timetable be approved.

Carried

5.3 County Debenture Issue Dated June 2, 2022

5/5/22

Moved by: Councillor Bridge

Seconded by: Warden Linton

That the County Clerk and Treasurer be directed to prepare the debenture by-law and sign all necessary documents pertaining to the County debenture issue dated June 2, 2022.

Carried

5.4 Elora South Financial Assistance Agreement - TIEG

6/5/22

Moved by: Councillor Campbell

Seconded by: Councillor Bridge

That a tax increment equivalent grant for Elora South Inc. Development be approved for eligible commercial improvements for a duration of five years; and
That the incentives amount to 100% of the tax increment in year one; 80% in year two; 60% in year three; 40% in year four; and 20% in year five; while returning to full taxation in year six; and

That staff be directed to enter into a Financial Assistance Agreement with the Township of Centre Wellington for the Elora South Inc Tax Increment Equivalent Grant application.

Carried

6. Human Resources

6.1 Joint Accessibility Advisory Committee Meeting Minutes - May 2022

7/5/22

Moved by: Councillor Lennox

Seconded by: Councillor Campbell

That the minutes from the May 5, 2022 County of Wellington Joint Accessibility Advisory Committee meeting be received for information.

Carried

6.2 2021 Human Resources Annual Report

8/5/22

Moved by: Councillor Campbell

Seconded by: Councillor Bridge

That the 2021 Human Resources Annual Report be received for information.

Carried

7. Closed Meeting

9/5/22

Moved by: Councillor Lennox

Seconded by: Councillor Bridge

That the Administration, Finance and Human Resources Committee move into a closed meeting for the purposes of considering labour relations or employee negotiations.

Carried

8. Adjournment

At 3:28 pm, the Chair adjourned the meeting until June 21, 2022 or at the call of the Chair.

Chris White

Chair

Administration, Finance and Human Resources Committee

The Corporation of the County of Wellington

Audit Findings Report
for the year ended
December 31, 2021

KPMG LLP

Prepared May 10, 2022, for the
Audit Committee Meeting May 17,
2022



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KPMG contacts

The contacts at KPMG in connection with this report are:



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Audit Senior Manager
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Our refreshed Values

What we believe



Integrity

We do what is right.



Excellence

We never stop learning and improving.



Courage

We think and act boldly.



Together

We respect each other and draw strength from our differences.



For Better

We do what matters.

How do we deliver audit quality?



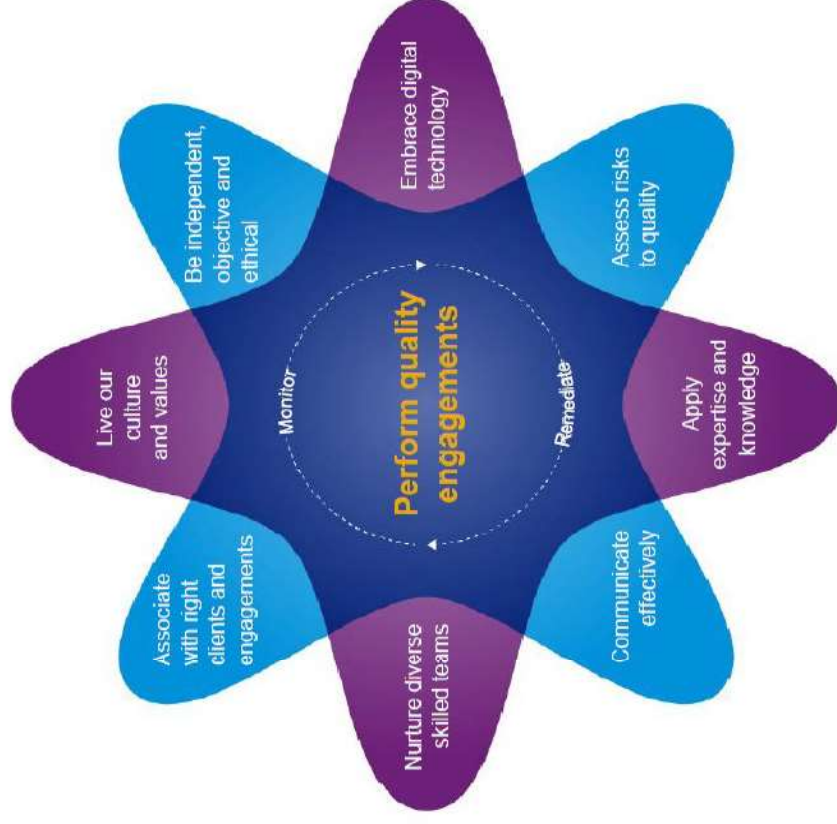
Quality essentially means doing the right thing and remains our highest priority. Our **Global Quality Framework** outlines how we deliver quality and how every partner and staff member contributes to its delivery.

‘Perform quality engagements’ sits at the core along with our commitment to continually monitor and remediate to fulfil on our quality drivers.

Our **quality value drivers** are the cornerstones to our approach underpinned by the **supporting drivers** and give clear direction to encourage the right behaviours in delivering audit quality.

We define ‘**audit quality**’ as being the outcome when:

- audits are **executed consistently**, in line with the requirements and intent of **applicable professional standards** within a strong **system of quality controls**; and
- all of our related activities are undertaken in an environment of the utmost level of **objectivity, independence, ethics, and integrity**.



Doing the right thing. Always.

Executive summary

Purpose of this report¹

The purpose of this Audit Findings Report is to assist you, as a member of Audit Committee, and staff of the County of Wellington in your review of the results of our audit of the consolidated financial statements as at and for the period ended December 31, 2021. This Audit Findings Report builds on the Audit Plan we presented to the Committee.

Finalizing the audit

As of May 9, 2021, we have completed the audit of the consolidated financial statements, with the exception of certain remaining procedures, which include amongst others:

- Completing our discussions with the Committee
- Obtaining evidence of the Council's approval of the financial statements
- Obtaining a signed management representation letter
- Receipt of legal letters

We will update Committee, and not solely the Chair, on significant matters, if any, arising from the completion of the audit, including the completion of the above procedures. Our auditors' report, a draft of which is provided in Appendix 4, will be dated upon the completion of any remaining procedures.

Changes from the audit plan

There have been no significant changes regarding our audit from the Audit Planning Report previously presented to you.

Significant accounting policies and practices

There have been no initial selections of, or changes to, significant accounting policies and practices to bring to your attention.

Control deficiencies

We did not identify any control deficiencies that we determined to be significant deficiencies in internal control over financial reporting.

Independence

We are independent of the County in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada.

¹ This Audit Findings Report is intended solely for the information and use of Management, Committee, and staff of the County and should not be used for any other purpose or any other party. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this Audit Findings Report has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.

Audit risks and results

We highlight our significant findings in respect of **significant financial reporting risks** as identified in our discussion with you in the Audit Plan, as well as any additional significant financial reporting risks identified.

Significant financial reporting risk

Risk of material misstatement due to fraud resulting from fraudulent revenue recognition.

Why is it significant?

This is a presumed risk of material misstatement due to fraud under Canadian auditing standards.

However, the audit team has rebutted this presumption due to the following reasons:

- The presumed fraud risk is ordinarily associated with for-profit enterprises
- The majority of revenue is calculated based on MPAC data, approved property tax rates, user fees, as well as funding agreements with senior levels of governments, and is not subject to complexity or judgement at the reporting level;
- KPMG does not believe that the use of inappropriate cut-off would be utilized to perpetuate fraud.

Our response

Not applicable.

Significant financial reporting risk.

Risk of material misstatement due to fraud resulting from management override of controls

Why is it significant?

This is a presumed risk of material misstatement due to fraud under Canadian auditing standards. We have not identified any specific additional risks of management override relating to this audit.

Our response

As the risk is not rebuttable, our audit methodology incorporates the required procedures in professional standards to address this risk. These procedures included testing of journal entries and other adjustments, performing a retrospective review of estimates, and evaluating the business rationale of significant unusual transactions.

- KPMG performed various substantive based procedures examining journal entries that were being posted to the general ledger.
- Journal entries were selected using various criteria to identify journal entries that could possibly be related to override activities.

No findings were identified in our testing performed.

Audit risks and results

We highlight our significant findings in respect of **areas of focus** as identified in our discussion with you in the Audit Plan, as well as any additional areas of focus identified.

Area of focus	New or changed?	Estimate?
Payroll expenses	No	No

Our response & significant findings

Our procedures included:

- Performance of control testing
- Substantive analytical procedures over 2021 payroll expenses, incorporating changes to FTEs and salary and wage rates from the prior year
- Substantive testing over accruals as at year-end

KPMG did not find any issues identified through our audit procedures.

Audit risks and results (continued)

Area of focus	New or changed?	Estimate?
Obligatory reserve funds revenue and deferred revenue	No	No

Our response and significant findings

Our procedures included:

- Obtained management's continuity schedule for deferred development charges and ensured the spreadsheet was accurate
- Confirmed development charges (DCs) collected by the lower tiers on behalf of the County; approximately \$5M of DCs were collected and recognized as revenue in Fiscal 2021.
- Performed substantive testing over amounts being recognized as revenue by ensuring the expenditure meets the criteria as a "growth-related" project.

KPMG did not find any issues identified through our audit procedures.

Audit risks and results (continued)

Area of focus	New or changed?	Estimate?
Tangible capital assets (TCA)	No	Yes The useful lives used to calculate the net book value of the County's assets are estimated ranges, based on historical data. Risk of error in inappropriately recognizing costs as either capital or operating.

Our response and significant findings

Our procedures included:

- Discussion over capitalization policies and their application with management
- Substantive test of details approach, agreeing samples of additions and disposals in fiscal 2021 to supporting documentation.
- Examination of expense accounts to ensure that items related to tangible capital assets were not inappropriately expensed in 2021.
- Testing of the reasonableness of amortization expense.

KPMG did not find any issues identified through our audit procedures.

Audit risks and results (continued)

Other areas of focus		Our audit approach and findings	
Investments and related income		—	Confirmation of details with investment managers
		—	KPMG maintained direct custody over the submission and receipt of confirmations with the various investment managers
Taxation Revenue		—	KPMG confirmed directly with each of the lower tier municipalities the amount of taxes remitted to the County for 2021 and confirmed any year end payable/receivable balances.
		—	KPMG maintained direct custody over the confirmation process.
Expenses		—	Analytical procedures comparing current year's expenses on a disaggregated basis to the prior year, adjusting for known changes in assumptions
		—	Substantive procedures to test the existence and accuracy of expenses
		—	Testing the completeness, existence, and accuracy of year-end accruals, including the performance of a search for unrecorded liabilities.
Government Transfers		—	Review agreements to ensure proper revenue recognition criteria is followed. To ensure transfers are authorized and all eligibility criteria and any stipulations were met.
		—	Perform test of details on significant transfers

KPMG did not find any issues through our audit procedures on the above noted areas of focus.

Significant accounting policies and practices



Changes

There have been no changes to significant accounting policies and practices during the year.



Future Implementation

There are no accounting standards or pronouncements that are issued but not yet effective that are applicable to the Entity in the next year.

Financial statement presentation and disclosure

Misstatements, including omissions, if any, related to financial statement presentation and disclosure items are in the management representation letter.
We also highlight the following:

Form, arrangement, and content of the financial statements

The form, arrangement, and content of the financial statements are appropriate for the size, scope, and industry of the organization.

Significant qualitative aspects of financial statement presentation and disclosure

There are no concerns with respect to the presentation or disclosure of the financial statements; the financial statement presentation and disclosure is considered appropriate for the organization.

Uncorrected differences and corrected adjustments

Differences and adjustments include disclosure and presentation differences and adjustments.

Professional standards require that we request of management and the Committee that all identified differences be corrected. We have already made this request of management.

Uncorrected & Corrected differences

We did not identify any adjustments during the performance of the audit.

Control deficiencies

In accordance with professional standards, we are required to communicate to the Council significant deficiencies in internal control over financial reporting (ICFR) that we identified during our audit.

The purpose of our audit is to express an opinion on the financial statements.

Our audit included consideration of ICFR in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of ICFR.

The matters being reported are limited to those deficiencies that we have identified during our audit and that we have concluded are of sufficient importance to merit being reported to the Council and to meet professional standards.

Significant deficiencies

We have not identified any significant deficiencies in internal controls.

Other observations

We did not identify any control deficiencies that we consider to be other internal control deficiencies.



Appendices

Content

Appendix 1: Other Required communications

Appendix 2: Audit and Assurance Insights

Appendix 3: Management Representation letter

Appendix 1: Other Required Communications

Report	Engagement terms
The conclusion of our audit is set out in our draft auditors' report attached to the draft financial statements.	Our engagement letter dated January 15, 2019 is in effect for the fiscal 2021 audit.
Reports to the Council	Representations of management
We have provided our Audit Findings Report to the Committee in May of 2022.	A copy of the management representation letter is attached in appendix 3.
Audit Quality in Canada	Matters pertaining to independence
<p>The reports available through the following links were published by the Canadian Public Accountability Board to inform Councils and other stakeholders about the results of quality inspections conducted over the past year:</p> <ul style="list-style-type: none">• CPAB Audit Quality Insights Report: 2020 Interim Inspection Results• CPAB Audit Quality Insights Report: 2019 Annual Inspections Results <p>Visit our Audit Quality Resources page for more information including access to our Transparency report</p>	KPMG remains independent of the entity in accordance with the CPA Ontario rules of professional conduct.

Appendix 2: Audit and Assurance Insights

Our latest thinking on the issues that matter most to Audit committees, Boards and Management.

Featured insight	Summary	Reference
Audit & Assurance Insights	Curated thought leadership, research and insights from subject matter experts across KPMG in Canada.	Learn more
The business implications of coronavirus (COVID 19)	Resources to help you understand your exposure to COVID-19, and more importantly, position your business to be resilient in the face of this and the next global threat.	Learn more
	Financial reporting and audit considerations: The impact of COVID-19 on financial reporting and audit processes.	Learn more
	KPMG Global IFRS Institute - COVID-19 financial reporting resource center.	Learn more
Accelerate 2020	Perspective on the key issues driving the audit committee agenda.	Learn more
IFRS Breaking News	A monthly Canadian newsletter that provides the latest insights on international financial reporting standards and IASB activities.	Learn more
Momentum	A quarterly Canadian newsletter which provides a snapshot of KPMG's latest thought leadership, audit and assurance insights and information on upcoming and past audit events – keeping management and board members abreast on current issues and emerging challenges within audit.	Sign-up now
Current Developments	Series of quarterly publications for Canadian businesses including Spotlight on IFRS, Canadian Securities & Auditing Matters and US Outlook reports.	Learn more
Board Leadership Centre	Leading insights to help board members maximize boardroom opportunities.	Learn more

Appendix 3: Management representation letter

KPMG LLP
115 King Street South, 2nd floor
Waterloo, Ontario N2J 5A3
Canada

May 26, 2022

We are writing at your request to confirm our understanding that your audit was for the purpose of expressing an opinion on the financial statements (hereinafter referred to as "financial statements") of Corporation of the County of Wellington ("the Entity") as at and for the period ended December 31, 2021.

GENERAL:

We confirm that the representations we make in this letter are in accordance with the definitions as set out in **Attachment I** to this letter.

We also confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

RESPONSIBILITIES:

- 1) We have fulfilled our responsibilities, as set out in the terms of the engagement letter dated January 15, 2019, including for:
 - a) the preparation and fair presentation of the financial statements and believe that these financial statements have been prepared and present fairly in accordance with the relevant financial reporting framework.
 - b) providing you with all information of which we are aware that is relevant to the preparation of the financial statements ("relevant information"), such as financial records, documentation and other matters, including:
 - the names of all related parties and information regarding all relationships and transactions with related parties;
 - the complete minutes of meetings, or summaries of actions of recent meetings for which minutes have not yet been prepared, of shareholders, board of directors and committees of the board of directors that may affect the financial statements. All significant actions are included in summaries.
 - c) providing you with unrestricted access to such relevant information.
 - d) providing you with complete responses to all enquiries made by you during the engagement.
 - e) providing you with additional information that you may request from us for the purpose of the engagement.
 - f) providing you with unrestricted access to persons within the Entity from whom you determined it necessary to obtain audit evidence.

- g) such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We also acknowledge and understand that we are responsible for the design, implementation and maintenance of internal control to prevent and detect fraud.
- h) ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements.
- i) ensuring that internal auditors providing direct assistance to you, if any, were instructed to follow your instructions and that we, and others within the entity, did not intervene in the work the internal auditors performed for you.

INTERNAL CONTROL OVER FINANCIAL REPORTING:

- 2) We have communicated to you all deficiencies in the design and implementation or maintenance of internal control over financial reporting of which we are aware.

FRAUD & NON-COMPLIANCE WITH LAWS AND REGULATIONS:

- 3) We have disclosed to you:
 - a) the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
 - b) all information in relation to fraud or suspected fraud that we are aware of that involves:
 - management;
 - employees who have significant roles in internal control over financial reporting; or
 - otherswhere such fraud or suspected fraud could have a material effect on the financial statements.
 - c) all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements, communicated by employees, former employees, analysts, regulators, or others.
 - d) all known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements, whose effects should be considered when preparing financial statements.
 - e) all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

SUBSEQUENT EVENTS:

- 4) All events subsequent to the date of the financial statements and for which the relevant financial reporting framework requires adjustment or disclosure in the financial statements have been adjusted or disclosed.

RELATED PARTIES:

- 5) We have disclosed to you the identity of the Entity's related parties.
- 6) We have disclosed to you all the related party relationships and transactions/balances of which we are aware.
- 7) All related party relationships and transactions/balances have been appropriately accounted for and disclosed in accordance with the relevant financial reporting framework.

ESTIMATES:

- 8) The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

GOING CONCERN:

- 9) We have provided you with all information relevant to the use of the going concern assumption in the financial statements.

NON-SEC REGISTRANTS OR NON-REPORTING ISSUERS:

- 10) We confirm that the Entity is not a Canadian reporting issuer (as defined under any applicable Canadian securities act) and is not a United States Securities and Exchange Commission ("SEC") Issuer (as defined by the Sarbanes-Oxley Act of 2002).
- 11) We also confirm that the financial statements of the Entity will not be included in the group financial statements of a Canadian reporting issuer audited by KPMG or an SEC Issuer audited by any member of the KPMG organization.

APPROVAL OF FINANCIAL STATEMENTS

- 12) (Insert name of director) has the recognized authority to take, and has taken, responsibility for the financial statements.

Yours very truly,

By: Mr. Ken DeHart, Treasurer

By: Mr. Scott Wilson, Chief Administrative Officer

By: Ms. Susan Aram, Deputy Treasurer

Attachment I – Definitions

MATERIALITY

Certain representations in this letter are described as being limited to matters that are material.

Information is material if omitting, misstating or obscuring it could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Judgments about materiality are made in light of surrounding circumstances, and are affected by perception of the needs of, or the characteristics of, the users of the financial statements and, the size or nature of a misstatement, or a combination of both while also considering the entity's own circumstances.

FRAUD & ERROR

Fraudulent financial reporting involves intentional misstatements including omissions of amounts or disclosures in financial statements to deceive financial statement users.

Misappropriation of assets involves the theft of an entity's assets. It is often accompanied by false or misleading records or documents in order to conceal the fact that the assets are missing or have been pledged without proper authorization.

An error is an unintentional misstatement in financial statements, including the omission of an amount or a disclosure.



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KPMG member firms around the world have 227,000 professionals, in 146 countries.





COUNTY OF WELLINGTON

COMMITTEE REPORT

To: Chair and Members of the Administration, Finance and Human Resources Committee
From: Susan Aram, Deputy Treasurer
Date: Tuesday, May 17, 2022
Subject: **2021 Audited Financial Statements**

Background:

The County's 2021 audited financial statements are attached for review and approval by the Committee and Council. Representatives from the County's auditing firm KPMG LLP will be at the meeting to present their audit findings and answer questions relating to the statements.

A final signed version of the statements will be produced following Council approval on May 26, 2022 at which point the statement will be posted to the County's website.

Recommendation:

That the County of Wellington's audited financial statements for the period ending December 31, 2021 be approved.

Respectfully submitted,

A handwritten signature in cursive script that reads 'Susan Aram'.

Susan Aram, CPA, CGA
Deputy Treasurer

County of Wellington
Financial Statements
For the year ended December 31, 2021

County of Wellington
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For the year ended December 31, 2021

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INDEPENDENT AUDITORS' REPORT

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the County of Wellington

We have audited the consolidated financial statements of The Corporation of the County of Wellington (the Entity), which comprise:

- the consolidated statement of financial position as at December 31, 2021
 - the consolidated statement of operations and accumulated surplus for the year then ended
 - the consolidated statement of changes in net financial assets for the year then ended
 - the consolidated statement of cash flows for the year then ended
 - and notes to the consolidated financial statements, including a summary of significant accounting policies
- (Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Entity as at December 31, 2021, and its consolidated results of operations, its consolidated changes in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



Page 3

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants, Licensed Public Accountants

Waterloo, Canada

May 26, 2022

County of Wellington

Consolidated Statement of Financial Position

As at December 31

	2021	2020
	\$	\$
Assets		
Financial Assets		
Cash and Cash Equivalents (Note 3)	56,020,725	46,410,515
Accounts Receivable	11,100,646	10,047,506
Portfolio Investments (Note 3)	113,664,072	96,976,239
Loans Receivable (Note 4)	722,141	945,504
Total Financial Assets	181,507,584	154,379,764
Liabilities		
Accounts Payable and Accrued Liabilities	21,753,664	21,562,364
Deferred Revenue (Note 5)	15,459,267	14,424,777
Landfill Site Closure & Post Closure Liability (Note 6)	10,190,146	8,613,565
Post-Employment/Retirement Liability (Note 7)	2,462,766	2,359,915
WSIB Liability (Note 8)	1,394,249	1,361,104
Other Long-Term Liabilities (Note 9)	45,065	90,129
Net Debentures and Loans (Note 10)	32,566,214	34,587,574
Total Liabilities	83,871,371	82,999,428
Net Financial Assets	97,636,213	71,380,336
Non-Financial Assets		
Tangible Capital Assets (Note 11)	433,813,213	434,780,804
Inventories of Supplies	844,591	1,400,178
Prepaid Expenses	1,987,575	2,426,794
Total Non Financial Assets	436,645,379	438,607,776
Accumulated Surplus (Note 12)	534,281,592	509,988,112

County of Wellington

Consolidated Statement of Operations

For the year ended December 31	(Note 20) Budget	2021	2020
	\$	\$	\$
Revenues			
Taxation (Note 13)	111,160,900	111,844,954	108,337,251
Government Transfers			
Provincial (Note 14)	77,399,824	87,314,523	78,223,252
Federal (Note 14)	10,597,173	8,183,299	6,113,066
Municipal	24,746,880	23,092,243	26,011,667
Fees and Service Charges	12,456,000	13,245,063	11,523,390
Licences, Permits, Rent	8,687,400	8,603,886	8,583,597
Interest, Donations, Other	3,321,440	7,110,700	3,742,772
Development Charges	692,000	3,179,074	2,418,713
Total Revenues	249,061,617	262,573,742	244,953,708
Expenses			
General Government	23,671,147	20,443,660	19,513,187
Protection to Persons & Property	19,626,248	19,867,211	19,190,525
Transportation Services	31,314,562	32,506,942	32,171,614
Environmental Services	13,270,053	14,480,259	11,497,936
Health Services	17,299,604	18,606,612	14,944,922
Social Housing	34,952,668	43,026,625	38,384,207
Social and Family Services	77,249,835	74,278,539	76,155,158
Library	8,961,420	8,709,080	8,355,208
Museum	2,573,271	2,503,684	2,589,553
Planning and Development	4,334,912	3,857,650	4,171,461
Total Expenses	233,253,720	238,280,262	226,973,771
Annual Surplus	15,807,897	24,293,480	17,979,937
Accumulated Surplus, Beginning of Year	509,988,112	509,988,112	492,008,175
Accumulated Surplus, End of Year	525,796,009	534,281,592	509,988,112

County of Wellington
Consolidated Statement of Change in Net Financial Assets

For the year ended December 31	(Note 20) Budget	2021	2020
	\$	\$	\$
Annual Surplus	15,807,897	24,293,480	17,979,937
Acquisition of Tangible Capital Assets	(38,179,300)	(24,884,691)	(32,931,233)
Amortization of Tangible Capital Assets	26,000,000	25,378,798	27,703,651
Loss on Disposal of Tangible Capital Assets	-	2,607	514,770
Proceeds on Sale of Tangible Capital Assets	-	470,877	379,290
	<u>3,628,597</u>	<u>25,261,071</u>	<u>13,646,415</u>
Acquisition of Inventories of Supplies	-	(844,591)	(1,400,178)
Acquisition of Prepaid Expenses	-	(1,987,575)	(2,426,794)
Consumption of Inventories of Supplies	-	1,400,178	779,004
Use of Prepaid Expenses	-	2,426,794	2,088,423
	<u>3,628,597</u>	<u>26,255,877</u>	<u>12,686,870</u>
Change in Net Financial Assets	3,628,597	26,255,877	12,686,870
Net Financial Assets, Beginning of Year	<u>71,380,336</u>	<u>71,380,336</u>	<u>58,693,466</u>
Net Financial Assets, End of Year	<u>75,008,933</u>	<u>97,636,213</u>	<u>71,380,336</u>

County of Wellington

Consolidated Statement of Cash Flows

For the year ended December 31	2021	2020
	\$	\$
Cash Provided By (Used In):		
Operating Activities:		
Annual Surplus	24,293,480	17,979,937
Items Not Involving Cash:		
Amortization	25,378,798	27,703,651
Loss on Disposal of Tangible Capital Assets	2,607	514,770
Contributed Tangible Capital Assets	(3,000,000)	-
Change in Post Employment/Retirement Liability	102,851	46,126
Change in WSIB Liability	33,145	20,777
Change in Landfill Liability	1,576,581	32,345
Change in Other Long-Term Liabilities	(45,064)	(60,086)
Change in Non-Cash Assets and Liabilities:		
Accounts Receivable	(1,061,140)	991,925
Accounts Payable and Accrued Liabilities	191,300	4,920,092
Deferred Revenue	1,034,490	3,838,210
Inventories of Supplies	555,587	(621,174)
Prepaid Expenses	439,219	(338,371)
Net Change in Cash from Operating Activities	49,501,854	55,028,202
Capital Activities:		
Proceeds on Sale of Tangible Capital Assets	470,877	379,290
Cash Used to Acquire Tangible Capital Assets	(21,884,691)	(32,931,233)
Net Change in Cash from Capital Activities	(21,413,814)	(32,551,943)
Investing Activities:		
Loan Receivable Collected	231,363	(834,119)
Change in Long-Term Investments	(16,687,833)	(4,936,572)
Net Change in Cash from Investing Activities	(16,456,470)	(5,770,691)
Financing Activities:		
Long-Term Debt Issued	1,825,000	-
Long-Term Debt Repaid	(3,846,360)	(4,065,008)
Net Change in Cash from Financing Activities	(2,021,360)	(4,065,008)
Net Change in Cash and Cash Equivalents	9,610,210	12,640,560
Cash and Cash Equivalents, Beginning of Year	46,410,515	33,769,955
Cash and Cash Equivalents, End of Year	56,020,725	46,410,515

Notes to the Financial Statements For the Year Ended December 31, 2021

The County of Wellington (the County) is an upper-tier municipality in the Province of Ontario, Canada. The County is comprised of seven member municipalities: the Towns of Erin and Minto, and the Townships of Centre Wellington, Guelph/Eramosa, Mapleton, Puslinch and Wellington North.

1. ACCOUNTING POLICIES

The consolidated financial statements of the County of Wellington are prepared by management in accordance with Canadian generally accepted accounting principles for governments as recommended by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants. Significant accounting policies adopted by the County are as follows:

a) Basis of Consolidation

(i) Consolidated Entities

These consolidated statements include the activities of all committees of Council and the following boards and municipal corporation which are under the control of Council:

Wellington County Police Services Board

Wellington County Public Library Board

Wellington Housing Corporation (WHC)

All interfund assets and liabilities and sources of financing and expenses have been eliminated with the exception of loans or advances between reserve funds and any other fund of the municipality and the resulting interest income and expenses.

Under PSAB standards, the County reports only its share of assets, liabilities and results of operations of any government partnerships in which it participates. The County participates in the Wellington-Dufferin-Guelph Health Unit to the extent of 32.0% (2019 – 32.0%) based on population, as stated in the agreement with the other participants, the City of Guelph and the County of Dufferin.

(ii) Trust Funds

Trust funds and their related operations administered by the County are not consolidated, but are reported separately on the Trust Funds Statement of Financial Position and Statement of Operations.

b) Basis of Accounting

(i) Accrual Basis of Accounting

The County follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and/or the creation of a legal obligation to pay.

(ii) Investments

Cash and cash equivalents

Cash and cash equivalents are comprised of the amounts held in the County's bank accounts and investments with an original maturity date of three months or less.

Portfolio Investments

Investments with an original maturity date of more than three months are reported as portfolio investments. Investments and pooled investments are reported using the cost method. Discounts and premiums arising on the purchase of these investments are amortized over the term of the investments. Provisions for declines in the market value of investments are recorded when they are considered to be other than temporary. Declines in

Notes to the Financial Statements For the Year Ended December 31, 2021

the market values of investments are considered to be other than temporary when the carrying value exceeds market value for more than three years.

(iii) Loans Receivable

In accordance with PS 3050 loans receivable are recorded at cost less any amount for valuation allowance. Valuation allowances are made when collection is in doubt as assessed by Management. (Note 3)

(iv) Deferred Revenue

In accordance with PSAB requirements obligatory reserve funds are reported as a component of deferred revenue. The County has obligatory development charge reserve funds in the amount of \$6,948,539 (2020-\$4,736,256). These funds have been set aside, as required by the Development Charges Act, to finance a portion of the cost of growth-related capital projects. Revenue recognition occurs after the funds have been collected and when the County has incurred the expenses for the capital works for which the development charges were raised (Note 5).

Unexpended funds of \$6,785,022 (2020 - \$5,543,456) received by the County from the Canada Community Building Fund (previously Federal Gas Tax) are reported as deferred revenue and will be recognized as revenue in the fiscal year in which the eligible expenses are incurred. Unexpended funds of \$50,502 (2020-\$1,330,613) received by the County under the Ontario Capital Infrastructure Fund are reported as deferred revenue and will be recognized as revenue in the fiscal year in which the eligible expenses are incurred.

(v) Solid Waste Landfill Closure and Post-Closure Liability

Under PS 3270, a liability must be recognized for all closure and post-closure costs associated with all inactive and active landfill sites. The estimated liability for the care is the present value of future cash flows over a rolling 30-year (previously 25-year) period discounted using the County's long term borrowing rate at the end of each year.

(vi) Taxation

Under PS3510, taxes receivable and tax revenue are recognized when they meet the definition of an asset, the tax is authorized and the taxable event has occurred (Note 13).

(vii) Government Transfers

Under PS3410, government transfers received relate to social services, police, health and cultural programmes. Transfers are recognized in the financial statements as revenues in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made (Note 14).

(viii) Contaminated Sites

Under PS 3260, contaminated sites are defined as the result of contamination being introduced in air, soil, water or sediment of a chemical, organic, or radioactive material of live organism that exceeds an environment standard. This Standard relates to sites that are not in productive use and sites in productive use where an unexpected event resulted in contamination.

(ix) Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period. Significant estimates include assumptions used in estimating provisions for accrued liabilities, landfill closure and post-closure liability, actuarial valuations of employee future benefits, and the historical cost and useful lives of tangible capital assets. Actual results could differ from these estimates.

**Notes to the Financial Statements
For the Year Ended December 31, 2021**

c) Physical Assets

(i) Tangible Capital Assets

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land and landfill sites, is amortized on a straight line basis over their estimated useful lives as follows:

Major Asset Classification	Component Breakdown	Useful Life - Years
Land		N/A
Landfill Sites		N/A - Based on usage
Buildings	Structure	15 to 50
	Exterior	20 to 50
	Interior	15 to 25
	Site Elements	10 to 30
	Leasehold Improvements	Lease Term
Infrastructure	Roads and Parking Lots - Asphalt	20
	Roads and Parking Lots - Gravel	50
	Roads - Base	50
	Bridges - Surface	20
	Bridges and Culverts - Structure	50
	Structural Walls	50
	Trails	20-50
	Traffic Signals, Street Signs, Outdoor Lighting	20
Vehicles & Machinery	Licensed Equipment	7
	Unlicensed Equipment	15
	Machinery and Equipment	7 to 20
Furniture & Fixtures		5 to 15
Technology & Communications		4 to 20
Library Books and Media		5

Landfill sites are amortized using the units of production method based upon capacity used during the year.

Assets under construction are not amortized until the asset is available for productive use.

(ii) Contributions of Tangible Capital Assets

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and are also recorded as revenue. The value of assets contributed in 2021 is \$3,000,000 (2020 - \$0).

(iii) Works of Art and Cultural and Historic Assets

Works of art and cultural and historic assets are not recorded as assets in these financial statements. The County's art collection includes approximately 1,300 pieces, either created by a significant Wellington County artist and/or depicting Wellington County subject matter. The Museum's collection contains over 21,000 artifacts. The Archives' collection contains over 103,000 photographs, as well as maps, microfilm and audio-visual media. Both collections relate to the history of Wellington County and are fully catalogued with appraised values in the County's collections database. The collection is maintained and stored at the Wellington County Museum & Archives as per Provincial Standards for Ontario Museums.

**Notes to the Financial Statements
For the Year Ended December 31, 2021**

(iv) Interest Capitalization

Borrowing costs incurred as a result of the acquisition, construction and production of an asset that takes a substantial period of time to prepare for its intended use are capitalized as part of the cost of the asset.

Capitalization of interest costs commences when the expenses are being incurred, borrowing costs are being incurred and activities that are necessary to prepare the asset for its intended use are in progress. Capitalization is suspended during periods in which active development is interrupted. Capitalization ceases when substantially all of the activities necessary to prepare the asset for its intended use are complete. If only minor modifications are outstanding, this indicates that substantially all of the activities are complete.

The capitalized interest costs associated with the acquisition or construction of tangible capital assets during the year was \$0 (2020 - \$0).

(v) Leased Tangible Capital Assets

Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the related payments are expensed as incurred.

(vi) Inventories of Supplies

Inventories of supplies held for consumption are recorded at the lower of cost and replacement cost.

(vii) Tangible Capital Assets recorded at Nominal Value

Under PS 3150.42 the County has no assets recorded at nominal value.

2. TRUST FUNDS

Trust funds administered by the County amounting to \$103,264 (2020 - \$122,848) have not been included in the Consolidated Statement of Financial Position, nor have their operations been included in the Consolidated Statement of Financial Activities.

3. CASH AND CASH EQUIVALENTS AND PORTFOLIO INVESTMENTS

Total cash and cash equivalents of \$56,020,725 (2020 - \$46,410,515) are reported on the Consolidated Statement of Financial Position at cost.

Total portfolio investments of \$113,664,072 (2020 - \$96,976,239) are reported on the Consolidated Statement of Financial Position at cost and have a market value of \$116,760,588 (2020 - \$101,528,482).

At December 31, 2021 the County had two credit facilities arrangements. Facility 1 is \$5,000,000 by way of loans with an interest rate of prime less 0.50% and remains undrawn at December 31, 2021. Facility 2 is \$500,000 by way of Letters of Credit. The aggregate of Facility 1 and Facility 2 may not exceed \$5,000,000 at any time.

On November 15, 2019, an irrevocable Standby Letter of Credit was issued to finance the Badley (Metcalf Street) bridge replacement in favour of the Receiver General for Canada on behalf of Fisheries and Oceans Canada in the amount of \$201,900. The annual interest rate is 1.35% on any outstanding amounts. In January of 2021, the Letter of Credit was reduced by \$66,500 leaving a balance of \$135,400.

**Notes to the Financial Statements
For the Year Ended December 31, 2021**

4. LOANS RECEIVABLE

(i) Cost Sharing Agreements with the Township of Centre Wellington

In 2010 the County entered into a cost sharing agreement with the Township of Centre Wellington and Groves Memorial Hospital to fund three phases of a Community Planning Area sub-watershed Study. The County funds the work upfront and is repaid by the Township at 54% and the Hospital at 6%. In 2011 phase 1 was completed and in 2012 phase 2 was completed. The Township will repay the County over 10 years, interest free, from year of completion and the Hospital will repay the County through the Township at the time of building permit issuance which occurred in 2017. The amount to be repaid to the County as at December 31, 2021 was \$13,230 (2020 - \$28,080).

In 2015, the County and the Township of Centre Wellington agreed to share soil remediation costs for the Fergus Library Expansion Project. The land, originally owned by the Township of Centre Wellington was remediated by the County upfront and will be repaid by the Township at 60%. The Township will repay the County over ten years, interest free, starting in 2016. The amount to be repaid to the County as at December 31, 2021 was \$56,304 (2020 - \$70,380).

(ii) Keep Well – Emergency Business Sustainability Fund

In 2020, the County also established the Keep Well – Emergency Business Sustainability Fund to provide up to \$1,000,000 in low-interest loans (3%) to support local businesses. The County has entered in to agreements with the Wellington-Waterloo Community Futures Development Corporation (WWCFDC) and the Saugeen Economic Development Corporation (SEDC) to administer these loans. The total loans advanced in 2020 were \$891,400 (WWCFDC \$740,400, SEDC \$151,000). The total principal repaid in 2021 was \$194,436 (WWCFDC \$146,311. SEDC \$48,125) (2020 - total \$36,356, WWCFDC \$32,042, SEDC \$4,314) leaving an outstanding balance at December 31, 2021 of \$660,608 (WWCFDC \$562,046, SEDC \$98,561) (2020-total \$855,044, WWCFDC \$708,358, SEDC \$146,686). Of these outstanding balances only one loan was considered at risk of non-repayment and an allowance has been set up in the amount of \$8,000.

	2021 \$	2020 \$
Cost Sharing Agreements with Township of Centre Wellington		
Groves Memorial Hospital Sub-Watershed Study Phase 1 (0% Interest, maturity 2021)	-	8,235
Groves Memorial Hospital Sub-Watershed Study Phase 2(0% Interest, maturity 2023)	13,230	19,845
	13,230	28,080
Fergus Library Soil Remediation (0% Interest, maturity 2025)	52,514	65,642
Fergus Library Site Work (0% Interest, maturity 2025)	3,790	4,738
	56,304	70,380
Total Cost Sharing Agreements with Township of Centre Wellington	69,534	98,460
Keep Well - Emergency Business Sustainability Fund		
Wellington-Waterloo Community Futures Development Fund (3% annual interest rate less 1% administration fee, maturity 2025)	562,046	708,358
Less: Valuation Allowance	(8,000)	(8,000)
	554,046	700,358
Saugeen Economic Development Corporation	98,561	146,686
Total Keep Well - Emergency Business Sustainability Loans	652,607	847,044
Total Loans Receivable	722,141	945,504

**Notes to the Financial Statements
For the Year Ended December 31, 2021**

5. DEFERRED REVENUE

Deferred revenue, which is reported on the Consolidated Statement of Financial Position, is further analyzed as follows:

	2021	2020
	\$	\$
Canada Community Building Fund	6,785,022	5,543,456
Ontario Community Infrastructure Fund (OCIF)	50,502	1,330,613
Development Charges	6,948,539	4,736,256
Deferred Operating and Capital Grants	1,643,366	2,705,733
Other	31,838	108,719
	15,459,267	14,424,777
	2021	2020
Balance, Beginning of Year		
Canada Community Building Fund	5,543,456	5,297,933
OCIF	1,330,613	-
Development Charges	4,736,256	4,006,516
Deferred Operating and Capital Grants	2,705,733	1,218,274
Other	108,719	63,844
	14,424,777	10,586,567
Amounts Received		
Canada Community Building Fund	5,656,318	2,758,534
OCIF	1,863,466	1,863,466
Safe Restart Fund	1,449,108	2,311,900
Development Charges	5,267,019	3,025,369
Deferred Capital and Operating Grants	6,534,697	3,706,371
Other	49,679	72,763
Interest Earned	324,272	303,905
	21,144,559	14,042,308
Contributions Realized as Revenue	(20,110,069)	(10,204,098)
Balance, End of Year	15,459,267	14,424,777

6. LANDFILL SITE CLOSURE AND POST-CLOSURE LIABILITY

The County is responsible for all aspects of solid waste management. As of December 31, 2021 there were 16 closed landfill sites (of which 5 locations were operating as transfer stations) and 1 active landfill site. The total estimated expenditure (on a discounted basis) for closure and post-closure care as of December 31, 2021 is \$11,783,831 (2020- \$8,660,292). The amount reported on the Consolidated Statement of Financial Position as of December 31, 2021 is \$10,190,146 (2020 - \$8,613,565) and the amount remaining to be recognized is \$1,593,685 (2020 - \$46,727).

Closure costs include final cover and vegetation, drainage control features, leachate control and monitoring systems, water quality monitoring systems, gas monitoring and recovery, land acquisition, site remediation, and site closure reports. Post-closure costs include leachate monitoring and treatment, water quality monitoring, gas monitoring and recovery, ongoing maintenance and annual reports. The discounted cash flow analysis is based on the estimated costs for each of these items over a rolling 30-year period (previously 25-year period) using a long term borrowing rate of 2.75% (2020 - 2.42%). The forecast period was increased to recognize significant costs associated with

Notes to the Financial Statements
For the Year Ended December 31, 2021

the expected closure of Riverstown Landfill Site Phase 2 in 2050.

The liability for closure and post closure care is recognized as the capacity of each site is used. For any closed sites, 100% of the liability is recognized. A total of 86.48% (2020-99.46%) of the liability is recognized and reported, which represents the estimated weighted average capacity used to December 31, 2021. It is estimated that sufficient landfill site capacity exists for approximately 25 years.

Of the \$10,190,146 (2020 - \$8,613,565) recognized as a liability, \$908,819 (2020 - \$121,850) is included on the Consolidated Statement of Financial Position as a reduction to budgetary accumulated surplus and will be recovered from future general municipal revenues and \$9,281,327 (2020 - \$8,491,715) is shown as an amount to be recovered from reserve funds (see Note 12).

7. POST-EMPLOYMENT / RETIREMENT LIABILITY

Post-employment benefits include a provision to pay 90% of the premium cost for retired non-union full-time employees and 90% of the premium cost for retired union full-time employees for dental, extended health care and life insurance benefits for an employee voluntarily electing early retirement until the retired employee's 65th birthday. For union full-time employees, the County pays 100% of the premium for eligible early retirees with a retirement effective date of December 31, 2022 or earlier. There is also a provision to pay 50% of the premium cost for retired permanent part time employees for dental and extended health care. To be eligible to receive these benefits, the employee must be at least 55 years of age, have a minimum of ten years of continuous service with the County at the time of retirement and be in receipt of an OMERS pension.

The present value of these benefit obligations at December 31, 2021 was estimated from an actuarial review completed in December 2020. The review calculated the benefit obligations using an accrued benefit obligation methodology, which recognizes the accrued benefit over the employees' working lifetime.

Of the \$2,462,766 (2020 - \$2,359,915) recognized as a liability, \$492,027 (2020 - \$526,354) is related to the County's share of the Wellington-Dufferin-Guelph Health Unit, \$14,954 (2020 - \$1,833,561) is included on the Consolidated Statement of Financial Position as a reduction to budgetary accumulated surplus and will be recovered from future general municipal revenues and \$1,955,785 (2020 - \$0) is shown as an amount to be recovered from reserve funds (see Note 12)

Benefit	Number of Employees Entitled to Benefit as at December 31, 2021	Liability as at December 31, 2021	Liability as at December 31, 2020
		\$	\$
Dental	47	447,949	416,768
Extended Health Care	47	1,420,509	1,321,631
Life Insurance	44	102,281	95,162
County of Wellington Total		1,970,739	1,833,561
Wellington-Dufferin Guelph Public Health Unit		492,027	526,354
Consolidated Total		2,462,766	2,359,915

Notes to the Financial Statements
For the Year Ended December 31, 2021

Information about the County's benefit plan is as follows:

	2021	2020
	\$	\$
Accrued Benefit Obligation:		
Balance, beginning of year	2,709,840	2,918,714
Current benefit cost	139,067	149,466
Change due to Plan Amendment	-	(188,670)
Interest	87,028	115,257
Benefits paid	(203,146)	(224,042)
Actuarial gain / (loss)	-	(60,885)
Balance, end of year	2,732,789	2,709,840
Unamortized actuarial loss	(762,050)	(876,279)
Liability for benefits	1,970,739	1,833,561
Wellington-Dufferin-Guelph Public Health Unit	492,027	526,354
Consolidated Total	2,462,766	2,359,915

Included in expenses is \$114,229 (2020 - \$118,289) for amortization of the actuarial loss. The unamortized actuarial loss is amortized over the expected average remaining service life of 15 years, which began in 2021.

The main actuarial assumptions employed for the valuation are as follows:

- (i) Interest (discount rate):
The present value of future liabilities and the expense for the 12 months ended December 31, 2021 were determined using a discount rate of 3.25%.
- (ii) Health Care Cost Rates:
Medical costs were assumed to escalate at a rate of 5.75% for 2021 vs. 2020, reducing by .333% per year to 3.75% per year in 2027 vs. 2026 and 3.75% each year thereafter.
- (iii) Dental Cost Rates:
Dental costs were assumed to increase at the rate of 3.75% per year.

8. WORKPLACE SAFETY AND INSURANCE

The County is a Schedule II (self-insured) employer with the Workplace Safety and Insurance Board (WSIB). Payments made to the WSIB in 2021 resulting from approved claims were \$52,060 (2020 - \$65,949) and are reported as a liability transaction on the Consolidated Statement of Financial Position. The WSIB liability is based on an actuarial evaluation completed in December 2020. The evaluation is updated every four years. As WSIB benefits are a compensated absence, PSAB Section PS 3250 requires full recognition of liabilities associated with workplace injuries that occurred on or before the valuation date. The amount reported on the Consolidated Statement of Financial Position as a liability is \$1,394,249 (2020 - \$1,361,104) to be recovered by reserve funds (see Note 12).

Notes to the Financial Statements
For the Year Ended December 31, 2021

Information about the WSIB liability is as follows:

	2021	2020
	\$	\$
Accrued Benefit Obligation:		
Balance, beginning of year	1,105,254	1,278,321
Current benefit cost	184,684	154,223
Interest	31,255	48,129
Expected benefit payments	(122,093)	(144,011)
Expected accrued benefit obligation, end of year	1,199,100	1,336,662
Actual accrued benefit obligation, end of year	1,199,100	1,105,254
Unamortized actuarial gain	195,149	255,850
WSIB Liability	1,394,249	1,361,104

Included as a reduction in expenses is \$60,701 (2020 – \$37,564) for amortization of the actuarial gain. The unamortized actuarial gain on future payments required to WSIB is amortized over the expected period of the liability which is 10 years.

The main actuarial assumptions employed for the valuation are as follows:

- (i) Interest (discount rate):
The present value of future liabilities and the expense for the 12 months ended December 31, 2021 were determined using a discount rate of 2.75%
- (ii) Administration costs:
Administration costs were assumed to be 25.0% of the compensation expense
- (iii) Compensation expense:
Compensation costs, which include loss of earnings benefits, health care costs and non-economic loss awards, were assumed to increase at rates ranging from 2.5% to 3.75% depending on the benefit type.

The County purchases two forms of insurance to limit exposure in the event of a significant work-related accident resulting in a death or permanent disability. Occupational Accident Insurance coverage provides a one-time fixed payment of \$500,000 per incident. Excess indemnity insurance is in place to a maximum of \$10,000,000 with a \$500,000 retention.

9. OTHER LONG-TERM LIABILITIES

In 2018, the County of Wellington approved The Invest Well Community Improvement Programme. This programme provides the framework to allow the County to participate financially in member municipalities' grant and loan programmes aimed at revitalizing, beautifying and attracting investment in Wellington. Tax Increment Equivalent Grants (TIEG) provide funding which is equal to the County portion of a property tax increase that is incurred as a result of a major community improvement project. County grants range from 100% coverage of the County portion tax increment in year one to 20% in year five. County funding is dependent on the member municipality participating financially through its own local CIP TIEG plan. Tax Increment Equivalent Grants must be approved individually by County Council and require the annual payment of property taxes by the applicant.

The County has agreed to participate in a TIEG grant and has entered into a Financial Assistance agreement with the Township of Centre Wellington. One payment of \$45,722 was made in 2021 (2020 - \$60,105) with subsequent payments estimated at \$45,065 (2020 - \$90,129). Annual grant

Notes to the Financial Statements
For the Year Ended December 31, 2021

payments are subject to property value assessments and recalculation of the grants each year.

	2021	2020
	\$	\$
2021	-	45,064
2022	30,043	30,043
2023	15,022	15,022
	45,065	90,129

10. NET DEBENTURES AND LOANS

Provincial legislation restricts the use of debentures to financing capital expenses, and also authorizes the County to issue long-term debt for both County and Local purposes, with the latter at the request of the Local Municipality. The responsibility for raising the amounts required to service these liabilities rests with the County and such Local Municipalities for which the debt was issued.

	2021	2020
	\$	\$
Debentures outstanding for County purposes	32,208,914	34,097,919
Mortgage outstanding for Wellington Housing Corporation	357,300	489,655
Total long-term liabilities at the end of the year	32,566,214	34,587,574

Debentures outstanding for Local Municipal purposes (2021-\$22,750,862; 2020- \$19,764,364) are direct, unsecured, unsubordinated, joint and several obligations of the County and such Local Municipalities.

- (a) The outstanding principal portion of unmatured debentures for municipal expenditures is reported on the Consolidated Statement of Financial Position, under "Net Debentures and Loans". Net Debentures reported on the Consolidated Statement of Financial Position are comprised of the following:

	2021	2020
	\$	\$
Long-term liabilities incurred by the County, including those incurred on behalf of member municipalities, and outstanding at the end of the year (Interest rates range from 0.85% - 5.875%)	54,959,776	53,862,283
Long-term liabilities incurred by the County and recoverable from member municipalities	(22,750,862)	(19,764,364)
Net long-term liabilities at the end of the year	32,208,914	34,097,919

Notes to the Financial Statements
For the Year Ended December 31, 2021

The balance of net long-term liabilities is made up of the following:

	2021	2020
Debenture payable, 4.75%-4.85%, repayable in annual principal and semi-annual interest payments of approximately \$225,000 annually, due October 5, 2021	-	215,000
Debenture payable, 2.75% - 3.35%, repayable in annual principal and semi-annual interest payments of approximately \$365,500 annually, with a balloon payment of \$735,000, due March, 6, 2022	1,056,000	1,380,000
Debenture payable, 2.45% - 3.20%, repayable in annual principal and semi-annual interest payments of approximately \$677,500 annually with a balloon payment of \$3,135,000, due June 3, 2023	4,250,000	4,785,000
Debenture payable, 5.84%, repayable in blended semi-annual payments of \$119,573, due August 12, 2024	649,471	842,206
Debenture payable, 5.875%, repayable in blended semi-annual payments of \$856,527, due August 12, 2025	6,028,443	7,329,713
Debenture payable, 1.35%-2.45%, repayable in annual principal and semi-annual interest payments of approximately \$133,500 annually, due November 30, 2026	624,000	742,000
Debenture payable, 4.70% - 5.35%, repayable in annual principal and semi-annual interest payments ranging from \$195,266 to \$164,280 annually, due June 3, 2030	1,230,000	1,340,000
Debenture payable, 0.85%-2.45% repayable in annual principal and semi-annual interest payments of approximately \$115,000 annually for ten years, with a balloon payment of \$1,109,000 due November 30, 2031	1,825,000	-
Debenture payable, 2.00% - 3.45%, repayable in annual principal and semi-annual interest payments ranging from \$430,683 to \$770,754 annually, due May 30, 2038	7,727,000	8,246,000
Debenture payable, 1.90% - 2.60%, repayable in annual principal and semi-annual interest payments of approximately \$610,000 annually, due November 4, 2039	8,819,000	9,218,000
	\$ 32,208,914	\$ 34,097,919

(b) Future principal payments for net long-term liabilities are as follows:

	Principal
2022	\$ 4,436,997
2023	6,655,291
2024	3,085,201
2025	2,984,425
2026	1,379,000
Subsequent to 2026	13,668,000
	\$ 32,208,914

(c) The long-term liabilities in (a) of this note issued in the name of the County, as well as those pending issues of long-term liabilities and commitments to be financed by revenues beyond the term of Council, have been approved by by-law. The annual principal and interest payments required to service these liabilities are within the annual debt repayment limit prescribed by the

Notes to the Financial Statements
For the Year Ended December 31, 2021

Ministry of Municipal Affairs and Housing.

(d) Total charges for the year for net long-term liabilities are as follows:

	2021	2020
	\$	\$
Principal Payments	3,714,005	3,934,016
Interest	1,154,673	1,306,295
	<u>4,868,678</u>	<u>5,240,311</u>

(e) The charges shown on the previous table are recovered as follows:

	2021	2020
	\$	\$
General Municipal Revenues	3,881,954	4,255,659
Development Charges	986,724	984,652
	<u>4,868,678</u>	<u>5,240,311</u>

(f) Net long-term liabilities are to be recovered are as follows:

	2021	2020
	\$	\$
Net Long-Term Liabilities		
Recovered from General Municipal Revenues	21,931,914	24,916,919
Recovered from Development Charges	10,277,000	9,181,000
	<u>32,208,914</u>	<u>34,097,919</u>

(g) Wellington Housing Corporation:

The mortgage payable is held by the Canadian Mortgage and Housing Corporation at an interest rate of 0.67% with monthly installments of \$11,262 (2020 - \$11,262) principal and interest and due August 2024.

The mortgage payable is secured by real estate and chattels owned by the corporation with a carrying value of \$4,073,325 (2019 - \$2,596,483).

Principal payments required on long-term debt are due as follows:

	Principal
2022	133,168
2023	134,062
2024	90,070
	<u>\$ 357,300</u>

11. TANGIBLE CAPITAL ASSETS

County tangible capital assets are identified by asset type. The cost of tangible capital assets, their accumulated amortization and net book value are disclosed in the following schedule:

Notes to the Financial Statements
For the Year Ended December 31, 2021

Cost	December 31, 2020	Additions	Disposals	December 31, 2021
Land	\$ 33,631,664	517,348	-	\$ 34,149,012
Landfill Sites	1,871,638	-	-	1,871,638
Buildings	194,711,783	5,914,611	(556,350)	200,070,044
Infrastructure				
Roads	358,715,678	6,790,475	(405,883)	365,100,270
Bridges	100,116,737	3,039,783	(93,132)	103,063,388
Culverts	21,306,295	1,065,762	(319,398)	22,052,659
Structural Walls	308,003	-	-	308,003
Traffic Lights	4,488,426	1,533,755	-	6,022,181
Trails	249,984	-	-	249,984
Parking Lots	3,331,193	214,268	(42,161)	3,503,300
Vehicles & Machinery				
Licensed Equipment	11,936,137	1,301,927	(1,231,290)	12,006,774
Unlicensed Equipment	10,276,168	120,656	(72,678)	10,324,146
Furniture & Fixtures	9,926,956	718,738	(2,537,975)	8,107,719
Technology & Communications	7,108,392	892,364	(249,534)	7,751,222
Library Books	3,135,825	488,890	(751,455)	2,873,260
Wellington Housing Corporation	4,752,565	695,328	(147,738)	5,300,155
Public Health	11,323,776	176,569	-	11,500,345
Capital Work-in Progress	7,762,939	1,979,162	(547,492)	9,194,609
Total	\$ 784,954,159	\$ 25,449,636	\$ (6,955,086)	\$ 803,448,709
Accumulated Amortization	December 31, 2020	Amortization Expense	Disposals	December 31, 2021
Landfill Sites	\$ (1,025,977)	(28,445)	-	\$ (1,054,422)
Buildings	(68,793,995)	(7,620,480)	304,153	(76,110,322)
Infrastructure				
Roads	(194,044,802)	(9,533,023)	405,883	(203,171,942)
Bridges	(47,085,373)	(1,943,800)	90,037	(48,939,136)
Culverts	(9,913,656)	(444,013)	246,833	(10,110,836)
Structural Walls	(22,747)	(9,720)	-	(32,467)
Traffic Lights	(2,209,748)	(196,154)	-	(2,405,902)
Trails	(54,487)	(11,028)	-	(65,515)
Parking Lots	(946,623)	(169,268)	23,534	(1,092,357)
Vehicles & Machinery				
Licensed Equipment	(6,285,046)	(1,458,948)	1,124,582	(6,619,412)
Unlicensed Equipment	(4,164,319)	(999,456)	72,678	(5,091,097)
Furniture & Fixtures	(5,083,404)	(602,298)	2,537,975	(3,147,727)
Technology & Communications	(3,706,538)	(1,088,831)	249,534	(4,545,835)
Library Books	(1,715,055)	(601,404)	751,455	(1,565,004)
Wellington Housing Corporation	(679,240)	(226,158)	109,993	(795,405)
Public Health	(4,442,345)	(445,772)	-	(4,888,117)
Total	\$ (350,173,355)	\$ (25,378,798)	\$ 5,916,657	\$ (369,635,496)
Net Book Value	December 31, 2020			December 31, 2021
Land	\$ 33,631,664			\$ 34,149,012
Landfill Sites	845,661			817,216
Buildings	125,917,788			123,959,722
Infrastructure				
Roads	164,670,876			161,928,328
Bridges	53,031,364			54,124,252
Culverts	11,392,639			11,941,823
Structural Walls	285,256			275,536
Traffic Lights	2,278,678			3,616,279
Trails	195,497			184,469
Parking Lots	2,384,570			2,410,943
Vehicles & Machinery				
Licensed Equipment	5,651,091			5,387,362
Unlicensed Equipment	6,111,849			5,233,049
Furniture & Fixtures	4,843,552			4,959,992
Technology & Communications	3,401,854			3,205,387
Library Books	1,420,770			1,308,256
Wellington Housing Corporation	4,073,325			4,504,750
Public Health	6,881,431			6,612,228
Capital Work-in-Progress	7,762,939			9,194,609
Total	\$ 434,780,804			\$ 433,813,213

**Notes to the Financial Statements
For the Year Ended December 31, 2021**

(a) Assets Under Construction

Assets under construction having a value of \$9,194,609 (2020 - \$7,762,939) have not been amortized. Amortization of these assets will commence when the asset is available for use.

(b) Write-Down of Tangible Capital Assets and Loss on Disposal

The write-down of tangible capital assets during the year was \$0 (2020 - \$0). The loss on disposal of assets during the year was \$2,607 (2020 - \$514,770).

12. ACCUMULATED SURPLUS

Accumulated surplus shown on the Consolidated Statement of Financial Position is analyzed below:

As at December 31	2021	2020
	\$	\$
Surplus:		
Invested in Tangible Capital Assets	433,813,213	434,780,804
Invested in Capital Fund	25,228,772	15,868,884
Public Health Unit (Note 16)	1,327,140	1,049,918
Contingency Reserve Recovery of Keep Well Loan	660,608	855,044
Amounts to be Recovered		
From Future Revenues		
Net Long-Term Liabilities	(32,566,214)	(34,587,574)
Post-Employment Benefits	(506,981)	(2,359,915)
Landfill Liability	(908,819)	(121,850)
Other Long-Term Liabilities	(45,065)	(90,129)
From Reserve Funds		
Post-Employment Benefits	(1,955,785)	-
Landfill Liability	(9,281,327)	(8,491,715)
WSIB	(1,394,249)	(1,361,104)
Total Surplus	414,371,293	405,542,363
Reserves set aside by Council for:		
Capital	67,743,970	56,652,635
Contingencies and Stabilization	28,767,078	25,065,117
Total Reserves	96,511,048	81,717,752
Reserve Funds set aside for specific purposes by Council for:		
Landfill Closure and Post Closure	9,281,327	8,491,715
Housing Regeneration	4,263,999	4,207,820
Workplace Safety and Insurance	3,914,280	3,731,534
Public Health Debt Retirement	2,914,368	2,854,327
Post-Employment Benefit	1,955,785	
Homeownership Loan	492,768	202,543
Museum Donations	240,275	209,675
Logan Donation	148,916	148,792
Library Donations	102,957	100,657
Wellington Terrace Donations	84,576	77,797
Short Term Disability/Employee Benefits	-	2,703,137
Total Reserve Funds	23,399,251	22,727,997
Accumulated Surplus	\$ 534,281,592	\$ 509,988,112

Notes to the Financial Statements
For the Year Ended December 31, 2021

13. TAXATION

Under PS3510, taxes receivable and tax revenue are recognized when they meet the definition of an asset, the tax is authorized and the taxable event has occurred.

	2021	2020
	\$	\$
Property Tax Levy	108,828,100	105,612,800
Supplementary & Omitted Taxes	2,811,338	2,518,533
Payment in Lieu of Taxes	874,499	835,356
Other	35,210	31,679
	112,549,147	108,998,368
Less:		
Property Taxes written off as uncollectible	(1,277,823)	(942,138)
Provision for Assessment at Risk	573,630	281,021
	(704,193)	(661,117)
Tax Revenue recognized	\$ 111,844,954	\$ 108,337,251

Notes to the Financial Statements
For the Year Ended December 31, 2021

14. PROVINCIAL AND FEDERAL GOVERNMENT TRANSFERS

The government transfers reported on the Consolidated Statement of Operations are:

	2021	2020
	\$	\$
Provincial Government Transfers		
Affordable Housing Construction Funding	176,703	201,314
COCHI Community Housing Initiative	1,488,054	-
Community Homelessness Prevention Initiative, SHEEP	4,024,779	3,917,657
Community Policing Partnership, RIDE, 1000 Officers, Court Security	265,286	223,384
Covid Funding - Air Quality (Capital)	562,123	-
Covid Funding - Children's Services	57,416	2,097,618
Covid Funding - Housing Services	5,639,726	2,202,409
Covid Funding - Long Term Care	2,671,190	1,830,086
Covid Funding - Safe Restart Corporate	1,449,108	2,311,900
Health Unit – Ministry of Children and Youth Services	396,575	825,987
Health Unit – Ministry of Health and Long Term Care	9,284,079	5,992,034
Library Operating Grant	141,275	141,275
Long Term Care Operating Subsidy	10,379,359	9,426,448
Ministry of Education Funding Childcare	21,718,956	19,339,651
Ministry of Housing-SIF, IAH, SHIP, OPHI	692,645	1,791,727
Museum Operating Grant & Other	57,589	70,739
Ontario Community Infrastructure Fund (OCIF)	3,170,036	549,964
Ontario Municipal Partnership Fund (OMPF)	1,089,700	1,281,900
Ontario Works Administration Subsidy	4,844,686	4,831,041
Ontario Works Benefit Subsidy	13,929,254	17,701,452
OPHI Ontario Priorities Housing Initiative	1,346,140	-
Reinvestment Funding - Children's Early Years	809,272	-
Strong Communities Rent Supplement	582,167	540,419
Waste Diversion Ontario, Stewardship Ontario, OTS Tire	1,273,302	1,057,159
Other	1,265,103	1,889,088
Provincial Government Transfers	87,314,523	\$78,223,252
Federal Government Transfers		
Canada Community Building Fund	4,588,227	2,676,722
Canada Summer Job Grant - Economic Development	2,994	-
Citizenship and Immigration Canada Subsidy	501,395	456,175
CMHC Seed Funding - Continuum of Care (Capital)	89,625	-
Covid Funding - Ontario Works	5,820	19,465
FCM Funding - Climate Change/Asset Management	(6,186)	92,901
Federal Block Funding Housing	2,462,228	2,507,768
Health Unit - Public Health Agency of Canada	11,924	19,428
Homeless Partnering Strategy	403,464	279,438
Smart Cities	123,808	61,169
Federal Government Transfers	\$8,183,299	\$6,113,066

**Notes to the Financial Statements
For the Year Ended December 31, 2021**

15. CONTINGENT LIABILITIES AND COMMITMENTS

In the normal course of its operations, the County is subject to various litigations and claims. The ultimate outcome of these claims cannot be determined at this time.

The County has approved a grant of 20% of eligible costs to a maximum of \$5.0 million for the redevelopment of Groves Memorial Community Hospital (GMCH) in the Township of Centre Wellington. As of December 31, 2021 the sum of \$3,677,306 (2020 - \$3,663,531) has been paid to GMCH, leaving an outstanding commitment of \$1,322,694 (2020 - \$1,336,469).

In January of 2020, the County provided a \$2,300,000 Obligations Guarantee for the Southwestern Integrated Fibre Technology (SWIFT) programme. This guarantee allowed SWIFT to obtain a credit facility and continue work on improving rural broadband service to Wellington County. This work is expected to be complete by November 2022 and the guarantee will be discharged at this time.

16. GOVERNMENT PARTNERSHIP

The County of Wellington is a partner in the Wellington-Dufferin-Guelph Health Unit. The County provides 32.0% (2020 - 32.0%) of the municipal funding to the Health Unit for the Cost Shared Mandatory and related programmes, and is responsible for a similar share of the assets, liabilities and municipal position of the Health Unit. Based on updated 2016 Census information, the County share is 32.0% except for the share of the long-term loan which remains at 32.7%. The County's share of the results of the Health Unit's financial activities for the year and its financial position at year-end have been consolidated in these financial statements. At December 31, 2021, the Health Unit's financial results and financial position are as follows:

	2021	2020
	\$	\$
Financial Assets	8,017,479	5,567,985
Liabilities	(8,851,225)	(8,461,004)
Non-Financial Assets	20,699,931	21,557,543
Accumulated Surplus	19,866,185	18,664,524
Revenues	40,075,746	31,015,019
Expenses	38,874,085	30,128,513
Annual Surplus	1,201,661	886,506

The County Share of the Health Unit's assets, liabilities and accumulated surplus are as follows:

	2021	2020
	\$	\$
Financial Assets	2,565,594	1,781,756
Accounts Payable and Deferred Revenue	(1,250,204)	(748,820)
Non-Financial Assets	11,750	16,982
Share of Health Unit (Note 12)	1,327,140	1,049,918
Long-Term Debt (County share remains at 32.7%)	(1,090,163)	(1,465,581)
Post-Employment Liability (Note 7)	(492,027)	(526,354)
Invested in Tangible Capital Assets (Note 11)	6,612,228	6,881,431
Accumulated Surplus	6,357,178	5,939,414

On December 19, 2012, the County entered into a Financing Agreement with the Wellington-Dufferin-Guelph Public Health Unit, the County of Dufferin and the City of Guelph, to finance the County portion of the cost of building the two new facilities at Chancellors Way, Guelph, and Broadway, Orangeville. The Financing Agreement allows for quarterly advances of capital by the County of Wellington to Public Health beginning in January 2013, until the completion of the new facilities. The

Notes to the Financial Statements

For the Year Ended December 31, 2021

total amount of the advances from all obligated municipalities will not exceed \$24,400,000 and based on 2011 Census population information, the County of Wellington's obligation is 32.7% or \$8,000,000. The interest rate on the loan repayment from the Health Unit to the County will be 3.34% per annum, and the term and amortization of the loan will be twenty years. The whole or any part of the capital financing under this agreement may be prepaid at any time without penalty or bonus and the Health Unit has made three prepayments; December 2014 - \$490,500, April 2017 - \$611,964 and August 2019 - \$1,665,800. These amounts have been transferred to the County's Public Health Debt Retirement Reserve Fund. At December 31, 2021 the balance of the loan receivable is \$1,090,163 (2020 - \$1,465,581).

17. PUBLIC LIABILITY INSURANCE

The County has a comprehensive programme of risk identification, evaluation and control to minimize the risk of injury to its employees and third parties and to minimize the risk of damage to its property and the property of others.

The County's purchased general liability insurance policy is \$25,000,000 per occurrence with no aggregate. The environmental liability policy is the maximum that can be purchased at \$3,000,000 per occurrence with an aggregate of \$5,000,000. The County's licensed fleet is insured with liability coverage of \$25,000,000. The deductible (self-insurance) is \$10,000 on fleet policies and \$50,000 on property and liability. The County also carries a legal expense reimbursement policy that covers 100% of legal fees to a maximum of \$100,000 per claim with an annual aggregate of \$250,000.

Based on claims received to December 31, 2021, the maximum deductible exposure to the County is estimated at \$220,609. These claims have not been accrued in the Financial Statements because the outcome of these claims is not known and the loss will be accounted for in the period in which the loss, if any, becomes likely and can be reasonably estimated. For claims not covered by purchased insurance, the County has a Contingency and Stabilization Reserve, which as at December 31, 2021 totaled \$16,961,938 (2020 - \$6,022,715).

18. PENSION AGREEMENTS

The County makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of approximately 676 (2020 - 678) members of its staff. The plan is a defined benefit plan, which specifies the amount of retirement benefit to be received by the employees, based on the length of service and rates of pay.

Contributions of employees with a normal retirement age of 65 were being made at a rate of 9.0% for earnings up to the yearly maximum pensionable earnings of \$61,600 and at a rate of 14.6% for earnings over the yearly maximum.

The County's contribution to OMERS for 2021 was \$4,308,735 (2020 - \$4,169,595) for current service and past service costs and is included as an expense on the Consolidated Statement of Operations. Employee contribution to OMERS in 2021 was \$4,308,735 (2020 - \$4,169,595).

As per PSAB 3250.111, the County of Wellington is current with all payments to OMERS, therefore, there is neither a surplus or deficit with the County's pension plan contributions.

As at December 31, 2021, the OMERS Primary Plan had a funded ratio of assets to pension obligations of 97% (2020 - 97%). The OMERS pension plan funding deficit at December 31, 2021 was \$3.1 billion (2020 - \$3.2 billion).

19. SOCIAL HOUSING PROPERTIES

The County has title to the 1,189 social housing units of the former Wellington-Guelph Housing Authority. The units are located in the City of Guelph and throughout the County. The related debt on these units remains with the Province of Ontario. Of the \$2,462,227 (2020 - \$2,507,769) in federal government subsidies provided to the County for social housing, \$556,065 (2020 - \$590,600) is retained by the province to fund the associated debt servicing costs.

Notes to the Financial Statements

For the Year Ended December 31, 2021

The County owns 100% of the shares of Wellington Housing Corporation which owns 440 King Street East in Mount Forest. 440 King Street is a 39-unit townhouse complex that is split approximately 50/50 between rent-geared-to-income (RGI) and affordable rental units. At December 31, 2021 the mortgage outstanding was \$357,300 (2020 - \$489,655).

20. BUDGET DATA

The budget data presented in these consolidated financial statements is based upon the 2021 operating and capital budgets approved by Council on January 27, 2021 and capital budget amendments made in 2021 in the amount of \$3,807,900 (2020 - \$174,000) that were approved by Council throughout the year. Amortization was not included in the approved budget however it has been included in the consolidated financial statements budget based on the estimated annual amortization presented to Council prior to budget approval per Ontario Regulation 284/09. The following chart reconciles the approved budget to the budget figures reported in these consolidated financial statements.

		2021 Budget	2020 Budget
		\$	\$
Revenues			
	Operating Budget	234,944,600	231,978,600
	Capital Budget	38,179,300	38,985,200
	Health Unit and WHC Budget	10,970,217	7,045,715
Less:			
	Transfers from other funds	(23,647,700)	(26,831,100)
	New debt financing	(3,850,000)	(1,825,000)
	Internal recoveries	(7,534,800)	(7,384,000)
Total Revenues		249,061,617	241,969,415
Expenses			
	Operating Budget	234,944,600	231,978,600
	Capital Budget	38,179,300	38,985,200
	Amortization	26,000,000	23,000,000
	Health Unit and WHC Budget	10,821,020	6,518,715
Less:			
	Transfer to other funds	(27,412,500)	(25,829,701)
	Capital Expenses	(38,179,300)	(38,985,200)
	Debt principal payments	(3,714,000)	(3,934,000)
	Internal charges	(7,385,400)	(7,253,600)
Total Expenses		233,253,720	224,480,014
Annual Surplus		15,807,897	17,489,401

21. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform to the current year's presentation.

Notes to the Financial Statements
For the Year Ended December 31, 2021

22. SEGMENTED INFORMATION

The County of Wellington is a diversified municipal government institution that is responsible for ensuring the provision of a wide range of services to its citizens, including police, roads, solid waste services, ambulance, public health, child care, social housing, Ontario Works, homes for the aged, museum, library and planning.

County services are provided by departments and their activities are reported in the Consolidated Statement of Operations. Certain departments have been separately disclosed in the segmented information in the following schedule.

**Notes to the Financial Statements
For the Year Ended December 31, 2021**

2021											
	General Government	Protection	Transportation Services	Environmental Services	Health Services	Social Housing	Social and Family Services	Library	Museum	Planning & Development	Consolidated
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenues											
Taxation	13,322,043	18,782,942	31,078,600	8,835,628	8,303,063	5,836,429	12,676,428	7,641,108	2,212,067	3,156,646	111,844,954
Grants and Subsidies	2,168,674	883,425	7,734,235	1,273,302	10,222,277	17,901,260	55,121,971	141,275	57,589	(6,186)	95,497,822
Municipal Revenue	17,865	206,413	1,242,730	-	181,266	14,870,819	6,168,143	29,640	-	375,367	23,092,243
Fees & Service Charges	837,356	206,844	741,194	4,764,601	-	(106,081)	5,726,185	9,402	40,444	1,025,118	13,245,063
Licences, Permits, Rents	1,306,745	118,215	-	19,093	-	7,140,079	-	11,840	7,914	-	8,603,886
Interest, Donations, Other	3,554,717	9,261	140	162	4,305	3,427,552	98,718	3,291	11,068	1,486	7,110,700
Development Charges	349,642	277,624	1,604,452	-	79,343	-	112,685	755,318	-	-	3,179,074
Total Revenues	21,557,042	20,484,734	42,401,351	14,892,786	18,790,254	49,070,058	79,904,130	8,591,874	2,329,082	4,552,431	262,573,742
Expenses											
Salaries and Benefits	10,333,934	496,391	6,094,181	2,807,944	7,373,700	4,474,712	33,335,983	4,586,513	1,553,419	2,740,518	73,797,295
Goods and Services	6,432,877	1,707,926	11,275,278	10,877,519	2,804,254	10,083,527	4,472,995	2,012,418	618,373	442,298	50,727,465
Transfer Payments	707,857	16,691,083	-	-	7,919,970	24,384,645	34,049,169	-	-	524,114	84,276,838
Insurance and Interest	1,151,141	41,143	873,074	277,993	62,916	392,426	1,002,171	176,167	57,048	65,787	4,099,866
Amortization	1,817,851	930,668	14,264,409	516,803	445,772	3,691,315	1,418,221	1,933,982	274,844	84,933	25,378,798
Total Expenses	20,443,660	19,867,211	32,506,942	14,480,259	18,606,612	43,026,625	74,278,539	8,709,080	2,503,684	3,857,650	238,280,262
Annual Surplus	1,113,382	617,523	9,894,409	412,527	183,642	6,043,433	5,625,591	(117,206)	(174,602)	694,781	24,293,480

**Notes to the Financial Statements
For the Year Ended December 31, 2021**

2020											
	General Government	Protection	Transportation Services	Environmental Services	Health Services	Social Housing	Social and Family Services	Library	Museum	Planning & Development	Consolidated
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenues											
Taxation	12,971,719	19,008,869	29,285,662	7,522,184	7,743,488	5,414,155	13,478,114	7,563,717	2,158,791	3,190,552	108,337,251
Grants and Subsidies	1,548,165	1,120,977	3,303,378	1,211,283	7,173,272	13,279,274	56,027,165	393,018	164,617	115,169	84,336,318
Municipal Revenue	48,406	(30,700)	2,886,835	-	52,021	16,618,163	6,087,737	33,600	-	315,605	26,011,667
Fees & Service Charges	907,203	119,253	442,719	3,955,107	-	(529,371)	5,508,222	45,245	34,164	1,040,848	11,523,390
Licences, Permits, Rents	1,250,936	114,590	-	8,836	-	7,179,436	-	20,891	8,908	-	8,583,597
Interest, Donations, Other	3,221,261	16,596	-	-	12,991	297,423	188,521	1,743	1,975	2,262	3,742,772
Development Charges	143,648	161,358	1,470,364	-	66,462	-	74,056	502,825	-	-	2,418,713
Total Revenues	20,091,338	20,510,943	37,388,958	12,697,410	15,048,234	42,259,080	81,363,815	8,561,039	2,368,455	4,664,436	244,953,708
Expenses											
Salaries and Benefits	9,885,559	404,483	5,347,658	2,720,857	4,980,298	4,248,317	32,047,131	4,536,419	1,596,161	2,753,943	68,520,826
Goods and Services	6,337,293	1,353,651	10,221,117	7,856,617	1,799,647	6,965,107	4,853,188	1,627,921	641,237	531,147	42,186,925
Transfer Payments	476,262	16,428,619	-	-	7,560,208	22,567,554	36,538,592	-	-	729,723	84,300,958
Insurance and Interest	1,128,792	62,438	852,626	269,719	113,137	465,406	1,068,028	184,074	55,140	62,051	4,261,411
Amortization	1,685,281	941,334	15,750,213	650,743	491,632	4,137,823	1,648,219	2,006,794	297,015	94,597	27,703,651
Total Expenses	19,513,187	19,190,525	32,171,614	11,497,936	14,944,922	38,384,207	76,155,158	8,355,208	2,589,553	4,171,461	226,973,771
Annual Surplus	578,151	1,320,418	5,217,344	1,199,474	103,312	3,874,873	5,208,657	205,831	(221,098)	492,975	17,979,937

Wellington Housing Corporation
Financial Statements
For the year ended December 31, 2021

Wellington Housing Corporation
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For the year ended December 31, 2021

Financial Statements

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INDEPENDENT AUDITORS' REPORT

To the Members of Board of Directors Wellington Housing Corporation

We have audited the financial statements of Wellington Housing Corporation (the Entity), which comprise:

- the statement of financial position as at December 31, 2021
- the statement of operations and changes in accumulated surplus for the year then ended
- the statement of changes in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2021, and its results of operations and changes in accumulated surplus, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.



Page 3

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, stylized font. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P'.

Chartered Professional Accountants, Licensed Public Accountants

Waterloo, Canada

May 12, 2022

Wellington Housing Corporation

Statement of Financial Position

As at December 31	2021 \$	2020 \$
Assets		
Financial Assets		
Cash and Cash Equivalents (Note 3)	855,307	987,164
Accounts Receivable (Note 4)	151,144	218,814
Portfolio Investments (Note 3)	103,096	87,387
Total Financial Assets	1,109,547	1,293,365
Liabilities		
Accounts Payable and Accrued Liabilities	91,669	242,613
Deferred Revenue	12,325	14,439
Mortgage Payable (Note 5)	357,300	489,655
Total Liabilities	461,294	746,707
Net Financial Assets	648,253	546,658
Non-Financial Assets		
Tangible Capital Assets (Note 6)	4,504,750	4,073,325
Contingencies and commitments (Note 7)		
Accumulated Surplus (Note 8)	5,153,003	4,619,983

The accompanying notes are an integral part of these financial statements

Wellington Housing Corporation
Statement of Operations and Changes in Accumulated Surplus

For the year ended December 31	(Note 9) Budget	2021	2020
	\$	\$	\$
<hr/>			
Revenues			
Rental revenues	248,100	283,937	212,159
Municipal operating subsidies	711,900	711,900	749,650
Provincial capital subsidies	-	-	450,000
Interest and other	10,200	22,655	13,904
Total revenues	970,200	1,018,492	1,425,713
<hr/>			
Expenses			
Office and general	28,400	28,826	14,413
Professional fees	15,100	11,139	11,433
Management fees	30,000	28,596	32,288
Repairs and maintenance	325,600	133,267	119,028
Utilities	22,000	18,827	19,702
Insurance	13,000	14,807	11,960
Interest and bank charges	3,900	3,559	5,515
Amortization	-	226,158	166,934
Loss on disposal of tangible capital assets	-	20,293	132,696
Total expenses	438,000	485,472	513,969
<hr/>			
Excess of revenue over expenses	532,200	533,020	911,744
Accumulated surplus, beginning of year	4,619,983	4,619,983	3,708,239
Accumulated surplus, end of year	5,152,183	5,153,003	4,619,983

The accompanying notes are an integral part of these financial statements

Wellington Housing Corporation
Statement of Changes in Net Financial Assets

	(Note 9) Budget	2021	2020
For the year ended December 31	\$	\$	\$
Excess of revenue over expenses	532,200	533,020	911,744
Loss on disposal of tangible capital assets	-	20,293	132,696
Acquisition of tangible capital assets	(638,000)	(677,876)	(1,776,472)
Amortization of tangible capital assets	-	226,158	166,934
Increase (decrease) in net financial assets	(105,800)	101,595	(565,098)
Net financial assets, beginning of year	546,658	546,658	1,111,756
Net financial assets, end of year	440,858	648,253	546,658

Wellington Housing Corporation

Statement of Cash Flows

For the year ended December 31	2021 \$	2020 \$
Cash provided by (used in):		
Operating activities:		
Excess of revenue over expenses	533,020	911,744
Items not involving cash:		
Amortization	226,158	166,934
Loss on disposal of tangible capital assets	20,293	132,696
Net change in non-cash working capital items	(85,388)	427,414
Net cash provided by operating activities	694,083	1,638,788
Cash flows from investing activities		
Purchase of tangible capital assets	(677,876)	(1,776,472)
Increase in portfolio investments	(15,709)	(6,267)
Net cash used in investing activities	(693,585)	(1,782,739)
Cash flows from financing activities		
Long-term debt repaid	(132,355)	(130,993)
Net cash used in financing activities	(132,355)	(130,993)
Net change in cash and cash equivalents	(131,857)	(274,944)
Cash and cash equivalents, beginning of year	987,164	1,262,108
Cash and cash equivalents, end of year	855,307	987,164

The accompanying notes are an integral part of these financial statements

Wellington Housing Corporation

Notes to the Financial Statements

For the year ended December 31, 2021

1. AUTHORITY AND PURPOSE

The Wellington Housing Corporation (the "Corporation") is incorporated with share capital under the Ontario Business Corporations Act to provide, operate and construct housing accommodation primarily for persons of low and moderate income.

The Corporation operates the following non-profit property under Parts VI and VII of the Housing Services Act (HAS): 440 King Street East, Mount Forest, ON.

The Corporation's shares are 100% owned by the County of Wellington. The County is also the Service manager for the Corporation. The Corporation is exempt from tax under the Federal Income Tax Act.

2. SIGNIFICANT ACCOUNTING POLICIES

As an entity controlled by a local government, the Corporation is required to follow PSA standards. The financial statements have been prepared in accordance with public sector accounting standards.

(a) Basis of accounting

The Corporation follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned. Expenses are recognized as they are incurred and are measurable as a result of receipt of goods or services and/or the creation of a legal obligation to pay.

(b) Tangible capital assets

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land, is amortized on a straight line basis over their estimated useful lives as follows:

Wellington Housing Corporation
Notes to the Financial Statements
For the year ended December 31, 2021

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Major Asset Classification	Component Breakdown	Useful Life - Years
Land		N/A
Buildings	Structure	15 to 50
	Exterior	20 to 40
	Interior	15 to 40
	Site Elements	10 to 30
	Leasehold Improvements	Lease Term
Infrastructure	Parking Lots - Asphalt	20
	Parking Lots - Gravel	10
Furniture & Fixtures		15
Technology & Communications		5

(c) Contributions of tangible capital assets

All assets contributed to the Corporation are recorded at their fair value at the time of contribution. Revenue at an equal amount is recognized at the time of contribution.

(d) Government transfers

Government transfers are received from the Service Manager and the Province for the provision of social housing services, building construction and other capital expenditures. Government transfers are recognized as revenue in the financial statements when the transfer is authorized, any eligibility criteria are met and a reasonable estimate of the amount can be made except, when and to the extent that, stipulations by the transferor give rise to an obligation that meet the definition of a liability. Government transfers that meet the definition of a liability are recorded as deferred revenue on Statement of Financial Position and recognized as revenue on Statement of Operations as the liability is extinguished.

(e) Rental Revenue

Rental and other revenue is recognized at the time the services are provided.

Wellington Housing Corporation
Notes to the Financial Statements
For the year ended December 31, 2021

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(f) Investments

Investments consist of equity and bond funds and are carried at cost. Losses are recognized when the decline in market value is other than temporary. Gains and losses on investments are recorded when the investment is sold and interest is recorded when received or receivable.

(g) Cash and cash equivalents

Cash and cash equivalents include short-term investments with a term to maturity of 90 days or less at acquisition.

(h) Use of estimates

The preparation of financial statements, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements, and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

3. CASH AND CASH EQUIVALENTS AND PORTFOLIO INVESTMENTS

Total cash and cash equivalents of \$855,307 (2020 - \$987,164) are reported on the Statement of Financial Position at cost.

Total bond and equity investments of \$103,096 (2020 - \$87,387) are reported on the Statement of Financial Position at cost and have a market value of \$123,689 (2020 - \$104,202).

4. ACCOUNTS RECEIVABLE

Accounts receivable recorded on the Statement of Financial Position are composed of the following:

	2021	2020
	\$	\$
GST/HST Receivable	59,654	117,774
Rent, net of allowance \$2,982 (2020 - \$2,982)	1,490	5,040
Provincial Subsidy	90,000	90,000
Deposit Receivable	-	6,000
Total	151,144	218,814

Wellington Housing Corporation
Notes to the Financial Statements
For the year ended December 31, 2021

5. MORTGAGE PAYABLE

The mortgage payable is held by the Canadian Mortgage and Housing Corporation at an interest rate of 0.67% with monthly installments of \$11,262 (2020 - \$11,262) principal and interest and due August 2024.

The mortgage payable is secured by real estate and chattels owned by the Corporation with a carrying value of \$4,504,750 (2020 - \$4,073,325).

Total interest on the mortgage payable which is reported on the Statement of Operations is \$2,868 (2020 - \$4,917).

Principal payments required on mortgage payable for the next three years are due as follows:

	Principal \$
2022	133,168
2023	134,062
2024	90,070
Total	357,300

Wellington Housing Corporation
Notes to the Financial Statements
For the year ended December 31, 2021

6. TANGIBLE CAPITAL ASSETS

Tangible capital assets are identified by asset type. The cost of tangible capital assets, their accumulated amortization and net book value are disclosed in the following schedule:

Cost					
Cost		Balance at December 31, 2020	Additions	Disposals	Balance at December 31, 2021
Land		\$ 304,679	\$ -	\$ -	\$ 304,679
Buildings		\$ 4,093,828	\$ 628,089	\$ (91,295)	\$ 4,630,622
Infrastructure	Parking Lot	\$ 282,380	\$ 64,382	\$ -	\$ 346,762
Furniture & Fixtures		\$ 54,226	\$ -	\$ (38,991)	\$ 15,235
Capital Work-in-Progress		\$ 17,452	\$ 2,857	\$ (17,452)	\$ 2,857
Total		\$ 4,752,565	\$ 695,328	\$ (147,738)	\$ 5,300,155
Amortization					
Accumulated Amortization		Balance at December 31, 2020	Disposals	Amortization Expense	Balance at December 31, 2021
Land		\$ -	\$ -	\$ -	\$ -
Buildings		\$ (590,256.00)	\$ 71,002	\$ (207,984)	\$ (727,238)
Infrastructure	Parking Lots	\$ (52,579.00)	\$ -	\$ (13,335)	\$ (65,914)
Furniture & Fixtures		\$ (36,405.00)	\$ 38,991	\$ (4,839)	\$ (2,253)
Total		\$ (679,240.00)	\$ 109,993	\$ (226,158)	\$ (795,405)
Net Book Value					
Net Book Value		Balance at December 31, 2020			Balance at December 31, 2021
Land		\$ 304,679			\$ 304,679
Buildings		\$ 3,503,572			\$ 3,903,384
Infrastructure	Parking Lots	\$ 229,801			\$ 280,848
Furniture & Fixtures		\$ 17,821			\$ 12,982
Capital Work-in-Progress		\$ 17,452			\$ 2,857
Total		\$ 4,073,325			\$ 4,504,750

Wellington Housing Corporation
Notes to the Financial Statements
For the year ended December 31, 2021

7. CONTINGENCIES AND COMMITMENTS

In 2019, Wellington Housing Corporation entered into a contribution agreement with The Corporation of the County of Wellington (the "County") to construct and operate a 4 unit affordable housing project on the 440 King Street, Mount Forest site. The County provided \$900,000 in a forgivable loan for the Project. The loan and any accrued interest (8% per annum) are forgivable after 25 years as long as all conditions of the agreement have been met during this term. The terms of the forgivable loan include that the Corporation is to construct and operate the Project as affordable housing units for a term of twenty-five years. As per the agreement, funding of \$450,000 was disbursed in 2019 as the initial milestone of having a signed contribution agreement in place was met. Additional funding \$450,000 was disbursed in 2020 upon completion of structural framing and confirmation of occupancy.

8. ACCUMULATED SURPLUS

Accumulated surplus shows on the Statement of Financial Position is analyzed below:

As at December 31	2021 (\$)	2020 (\$)
Surplus:		
Invested in Tangible Capital Assets	4,504,750	4,073,325
Invested in Capital Fund	87,626	422,883
Mortgage Payable	(357,300)	(489,655)
Total Surplus	4,235,076	4,006,553
Reserves set aside by the Corporation Board for:		
WHC Capital Reserve	917,927	613,430
	917,927	613,430
Accumulated Surplus	5,153,003	4,619,983

Wellington Housing Corporation
Notes to the Financial Statements
For the year ended December 31, 2021

9. BUDGET DATA

The budget data presented in these financial statements is based upon the 2021 operating and capital budgets approved by County of Wellington Council on January 28, 2021. Amortization was not contemplated on development of the budget and, as such, has not been included. The chart below reconciles the approved budget to the budget figures reported in these financial statements.

	2021 Budget (\$)	2020 Budget (\$)
Revenues		
Operating budget	970,200	942,000
Capital budget	638,000	508,000
Less:		
Transfers from other funds	(638,000)	(508,000)
Total revenues	970,200	942,000
Expenses		
Operating budget	970,200	942,000
Capital budget	638,000	508,000
Less:		
Transfer to other funds	(400,000)	(400,000)
Capital expenses	(638,000)	(508,000)
Debt principal repayments	(132,200)	(127,000)
Total expenses	438,000	415,000
Annual Surplus	532,200	527,000

10. IMPACT OF COVID-19

On March 11, 2020, the World Health Organization declared the Coronavirus COVID-19 (COVID-19) outbreak a pandemic. The pandemic has resulted in significant financial, market and societal impacts in Canada and around the world.

The ultimate duration and magnitude of the COVID-19 pandemic's impact on the Corporation's operations and financial position is not known at this time.

These impacts could include a decline in future cash flows, changes to the value of assets and liabilities, and the use of accumulated surpluses to sustain operations. An estimate of the financial effect of the pandemic on the Corporation is not practicable at this time.

County of Wellington Trust Funds
Financial Statements
For the year ended December 31, 2021



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INDEPENDENT AUDITORS' REPORT

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the County of Wellington

We have audited the financial statements of the Trust Funds The Corporation of the County of Wellington (the Entity), which comprise:

- the statement of financial position as at December 31, 2021
- the statement of operations for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2021, and its results of operations, for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

KPMG LLP, an Ontario limited liability partnership and member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. KPMG Canada provides services to KPMG LLP.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants, Licensed Public Accountants

Waterloo, Canada

May 26, 2022

County of Wellington
Trust Funds – Statement of Financial Position
As at December 31, 2021

	Comfort Money	County Wellness Centre	Safe Communities	2021	2020
	\$	\$	\$	\$	\$
Financial Assets					
Cash and Bank	49,716	8,995	44,553	103,264	122,848
Liabilities					
Accounts Payable	-	-	-	-	-
Balance	49,716	8,995	44,553	103,264	122,848

County of Wellington
Trust Funds - Statement of Operations
For the year ended December 31, 2021

	Comfort Money	County Wellness Centre	Safe Communities	2021	2020
	\$	\$	\$	\$	\$
Balance at the beginning of the year	46,112	5,052	71,684	122,848	129,754
Source of Funds:					
Deposits	158,415	15,003	440	173,858	195,141
Use of Funds					
Withdrawals	154,811	11,060	27,571	193,442	202,048
Balance at the end of the year	49,716	8,995	44,553	103,264	122,847

Notes to the Trust Fund Financial Statements
For the Year Ended December 31, 2021

1. ACCOUNTING POLICIES

These trust funds have not been consolidated with the financial statements of the County of Wellington (the "County").

These financial statements reflect the financial activity and financial position of funds held in trust by the County for residents of the Wellington Terrace Long Term Care Home (Comfort Money), for County staff who are the members of the County Wellness Centre and for the Wellington County Safe Communities Committee.

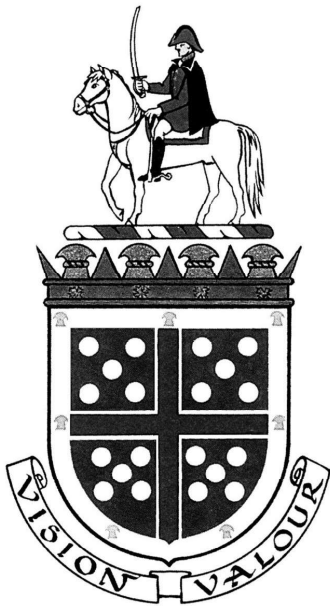
In October 2012 the Safe Communities Trust fund was established. These funds are held in trust by the County for use by the Wellington County Safe Communities Committee.

Funds held in trust are maintained in separate bank accounts by the County on behalf of the Wellington Terrace residents and Safe Communities Committee. Net County Wellness Centre membership proceeds are maintained in the County's general bank account. Interest is credited to the funds and allocated to the Wellington Terrace residents, County Wellness Centre members and Wellington County Safe Communities Committee on the basis of their individual balances in the fund.

THE COUNTY OF WELLINGTON

**ADMINISTRATION, FINANCE
AND HUMAN RESOURCES
COMMITTEE**

**CORPORATE FINANCIAL
STATEMENTS**



April 30, 2022



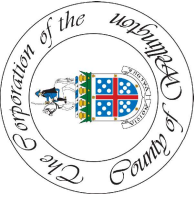
County of Wellington
General Revenue & Expenditure
Statement of Operations as of
30 Apr 2022

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Property Taxation	\$116,401,800	\$0	\$27,425,635	24%	\$88,976,165
Grants and Subsidies	\$926,300	\$231,575	\$463,150	50%	\$463,150
Sales Revenue	\$19,600	\$0	\$0	0%	\$19,600
Other Revenue	\$4,775,000	\$24,742	\$1,639,579	34%	\$3,135,421
Internal Recoveries	\$35,000	\$1,945	\$9,341	27%	\$25,659
Total Revenue	\$122,157,700	\$258,262	\$29,537,704	24%	\$92,619,996
Expenditures					
Supplies, Material, Equipment	\$30,100	\$594	\$4,963	16%	\$25,137
Purchased Services	\$2,405,200	\$477,188	\$948,154	39%	\$1,457,046
Insurance and Financial	\$1,395,100	\$(447)	\$246,199	18%	\$1,148,902
Total Expenditures	\$3,830,400	\$477,335	\$1,199,315	31%	\$2,631,085
NET OPERATING COST / (REVENUE)	\$(118,327,300)	\$219,073	\$(28,338,389)	24%	\$(89,988,911)
Debt and Transfers					
Transfers from Reserves	\$(700,000)	\$0	\$(700,000)	100%	\$0
Transfer to Reserves	\$4,925,000	\$0	\$1,725,000	35%	\$3,200,000
Total Debt and Transfers	\$4,225,000	\$0	\$1,025,000	24%	\$3,200,000
NET COST (REVENUE)	\$(114,102,300)	\$219,073	\$(27,313,389)	24%	\$(86,788,911)



County of Wellington
County Council
Statement of Operations as of
30 Apr 2022

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Expenditures					
Salaries, Wages and Benefits	\$996,800	\$81,492	\$320,233	32%	\$676,567
Supplies, Material, Equipment	\$74,800	\$5,716	\$7,722	10%	\$67,078
Purchased Services	\$232,800	\$12,540	\$44,729	19%	\$188,071
Insurance and Financial	\$10,700	\$1,257	\$4,894	46%	\$5,806
Total Expenditures	\$1,315,100	\$101,006	\$377,578	29%	\$937,522
NET OPERATING COST / (REVENUE)	\$1,315,100	\$101,006	\$377,578	29%	\$937,522
NET COST (REVENUE)	\$1,315,100	\$101,006	\$377,578	29%	\$937,522



County of Wellington

County Council

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2022

05-May-2022

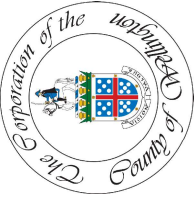
LIFE-TO-DATE ACTUALS

	Approved Budget	April Actual	Current Year	Previous Years	Total	% of Budget	Remaining Budget
Council Chambers Sound System	\$100,000	\$0	\$0	\$0	\$0	0 %	\$100,000
Total County Council	\$100,000	\$0	\$0	\$0	\$0	0 %	\$100,000



County of Wellington
Office of the CAO/Clerk
Statement of Operations as of
30 Apr 2022

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
User Fees and Charges	\$600	\$0	\$15	2%	\$585
Sales Revenue	\$20,000	\$0	\$0	0%	\$20,000
Other Revenue	\$24,200	\$1,867	\$7,464	31%	\$16,736
Internal Recoveries	\$1,585,700	\$132,142	\$528,567	33%	\$1,057,133
Total Revenue	\$1,630,500	\$134,009	\$536,045	33%	\$1,094,455
Expenditures					
Salaries, Wages and Benefits	\$4,540,200	\$345,140	\$1,285,857	28%	\$3,254,343
Supplies, Material, Equipment	\$170,300	\$9,543	\$32,913	19%	\$137,387
Purchased Services	\$1,880,700	\$69,733	\$929,666	49%	\$951,034
Insurance and Financial	\$142,000	\$6,288	\$120,307	85%	\$21,693
Internal Charges	\$2,100	\$96	\$167	8%	\$1,933
Total Expenditures	\$6,735,300	\$430,800	\$2,368,910	35%	\$4,366,390
NET OPERATING COST / (REVENUE)	\$5,104,800	\$296,791	\$1,832,865	36%	\$3,271,935
Debt and Transfers					
Transfers from Reserves	\$(105,000)	\$0	\$0	0%	\$(105,000)
Transfer to Reserves	\$450,000	\$0	\$450,000	100%	\$0
Total Debt and Transfers	\$345,000	\$0	\$450,000	130%	\$(105,000)
NET COST (REVENUE)	\$5,449,800	\$296,791	\$2,282,865	42%	\$3,166,935



County of Wellington

Office of the CAO/Clerk

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2022

04-May-2022

LIFE-TO-DATE ACTUALS

	Approved Budget	April Actual	Current Year	Previous Years	Total	% of Budget	Remaining Budget
Technical Services							
2021 Main Core Switches	\$150,000	\$0	\$66,741	\$2,360	\$69,101	46%	\$80,899
2021 Wifi Unit Replacement	\$100,000	\$0	\$11,212	\$75,112	\$86,324	86%	\$13,676
A/C Cooling 138 Wyndham St	\$80,000	\$0	\$0	\$0	\$0	0%	\$80,000
Archive Storage Replacement	\$35,000	\$21,615	\$22,353	\$215	\$22,567	64%	\$12,433
Back up Server Replacement	\$35,000	\$0	\$0	\$0	\$0	0%	\$35,000
Desktop Modernization	\$85,000	\$0	\$58,003	\$0	\$58,003	68%	\$26,997
Fire Suppression Data Centre	\$65,000	\$0	\$0	\$0	\$0	0%	\$65,000
Server Replacement	\$60,000	\$0	\$0	\$0	\$0	0%	\$60,000
Subtotal Technical Services	\$610,000	\$21,615	\$158,308	\$77,687	\$235,995	39%	\$374,005
Application Services							
HR Information Management Syst	\$225,000	\$0	\$93,874	\$0	\$93,874	42%	\$131,126
JDE: Visa / Expense Management	\$75,000	\$0	\$0	\$0	\$0	0%	\$75,000
Microsoft Office 365	\$450,000	\$59,835	\$59,835	\$0	\$59,835	13%	\$390,165
Subtotal Application Services	\$750,000	\$59,835	\$153,709	\$0	\$153,709	20%	\$596,291
Total Office of the CAO/Clerk	\$1,360,000	\$81,450	\$312,017	\$77,687	\$389,704	29%	\$970,296



County of Wellington
Treasury
Statement of Operations as of
30 Apr 2022

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Other Revenue	\$1,800	\$0	\$0	0%	\$1,800
Internal Recoveries	\$581,200	\$48,433	\$193,733	33%	\$387,467
Total Revenue	\$583,000	\$48,433	\$193,733	33%	\$389,267
Expenditures					
Salaries, Wages and Benefits	\$2,199,300	\$188,664	\$725,306	33%	\$1,473,994
Supplies, Material, Equipment	\$50,500	\$1,978	\$5,157	10%	\$45,343
Purchased Services	\$538,000	\$35,565	\$237,152	44%	\$300,848
Insurance and Financial	\$205,800	\$5,102	\$22,088	11%	\$183,712
Internal Charges	\$3,000	\$100	\$307	10%	\$2,693
Total Expenditures	\$2,996,600	\$231,408	\$990,010	33%	\$2,006,590
NET OPERATING COST / (REVENUE)	\$2,413,600	\$182,975	\$796,277	33%	\$1,617,323
Debt and Transfers					
Transfers from Reserves	\$(308,200)	\$0	\$0	0%	\$(308,200)
Transfer to Reserves	\$175,000	\$0	\$175,000	100%	\$0
Total Debt and Transfers	\$(133,200)	\$0	\$175,000	(131%)	\$(308,200)
NET COST (REVENUE)	\$2,280,400	\$182,975	\$971,277	43%	\$1,309,123



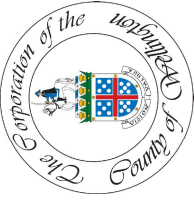
County of Wellington
Human Resources
Statement of Operations as of
30 Apr 2022

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$65,000	\$0	\$0	0%	\$65,000
Other Revenue	\$25,200	\$2,100	\$8,400	33%	\$16,800
Internal Recoveries	\$996,200	\$83,016	\$332,069	33%	\$664,131
Total Revenue	\$1,086,400	\$85,116	\$340,469	31%	\$745,931
Expenditures					
Salaries, Wages and Benefits	\$1,618,700	\$138,357	\$524,111	32%	\$1,094,589
Supplies, Material, Equipment	\$146,500	\$3,809	\$16,145	11%	\$130,355
Purchased Services	\$750,800	\$37,826	\$335,713	45%	\$415,087
Transfer Payments	\$95,000	\$0	\$0	0%	\$95,000
Insurance and Financial	\$308,400	\$2,445	\$231,603	75%	\$76,797
Internal Charges	\$1,500	\$28	\$277	18%	\$1,223
Total Expenditures	\$2,920,900	\$182,465	\$1,107,849	38%	\$1,813,051
NET OPERATING COST / (REVENUE)	\$1,834,500	\$97,349	\$767,380	42%	\$1,067,120
Debt and Transfers					
Transfers from Reserves	\$(582,000)	\$(13,214)	\$(270,922)	47%	\$(311,078)
Total Debt and Transfers	\$(582,000)	\$(13,214)	\$(270,922)	47%	\$(311,078)
NET COST (REVENUE)	\$1,252,500	\$84,135	\$496,458	40%	\$756,042



County of Wellington
Property Services
Statement of Operations as of
30 Apr 2022

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Licenses, Permits and Rents	\$1,245,800	\$123,323	\$445,996	36%	\$799,804
User Fees and Charges	\$158,000	\$7,792	\$21,554	14%	\$136,446
Other Revenue	\$34,100	\$3,417	\$12,378	36%	\$21,722
Internal Recoveries	\$855,500	\$71,292	\$285,167	33%	\$570,333
Total Revenue	\$2,293,400	\$205,823	\$765,095	33%	\$1,528,305
Expenditures					
Salaries, Wages and Benefits	\$1,212,400	\$100,476	\$413,568	34%	\$798,832
Supplies, Material, Equipment	\$223,800	\$28,256	\$63,294	28%	\$160,506
Purchased Services	\$965,400	\$125,685	\$374,499	39%	\$590,901
Insurance and Financial	\$71,300	\$2,009	\$55,552	78%	\$15,749
Minor Capital Expenses	\$54,500	\$0	\$2,605	5%	\$51,895
Internal Charges	\$2,600	\$864	\$1,212	47%	\$1,388
Total Expenditures	\$2,530,000	\$257,289	\$910,729	36%	\$1,619,271
NET OPERATING COST / (REVENUE)	\$236,600	\$51,465	\$145,634	62%	\$90,966
Debt and Transfers					
Debt Charges	\$291,300	\$0	\$38,153	13%	\$253,147
Transfers from Reserves	\$(22,000)	\$0	\$0	0%	\$(22,000)
Transfer to Reserves	\$748,200	\$0	\$650,000	87%	\$98,200
Total Debt and Transfers	\$1,017,500	\$0	\$688,153	68%	\$329,347
NET COST (REVENUE)	\$1,254,100	\$51,465	\$833,786	66%	\$420,314



County of Wellington

Property Services

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2022

05-May-2022

LIFE-TO-DATE ACTUALS

	Approved Budget	April Actual	Current Year	Previous Years	Total	% of Budget	Remaining Budget
2021 Building Condition Audits	\$47,000	\$0	\$0		\$0	0%	\$47,000
22 Property Building Retrofits	\$135,000	\$0	\$0		\$0	0%	\$135,000
25-27 Douglas: Windows	\$100,000	\$0	\$0		\$0	0%	\$100,000
Admin Centre: Atrium Rehab	\$30,000	\$0	\$0		\$0	0%	\$30,000
Admin Centre: Fire Panel	\$25,000	\$0	\$0		\$0	0%	\$25,000
Admin Centre: Hot Water Boiler	\$200,000	\$0	\$0		\$0	0%	\$200,000
Admin Centre: Lighting Upgrade	\$40,000	\$0	\$0		\$0	0%	\$40,000
Admin Centre: Pave Corner Lot	\$40,000	\$0	\$0		\$0	0%	\$40,000
County Space Needs Study	\$100,000	\$0	\$0		\$0	0%	\$100,000
Court House: Hot Water Boiler	\$375,000	\$0	\$0		\$0	0%	\$375,000
Court House: HVAC Upgrades	\$180,000	\$0	\$7,815	\$7,815	\$7,815	4%	\$172,185
Court House: Interior Upgrade	\$51,000	\$0	\$16,612	\$16,612	\$16,612	33%	\$34,388
Court House: Lighting Upgrade	\$40,000	\$0	\$0		\$0	0%	\$40,000
Court House: Plumbing Fixtures	\$30,000	\$0	\$0		\$0	0%	\$30,000
COVID Air Quality Upgrades	\$570,000	\$0	\$51	\$562,123	\$562,174	99%	\$7,826
COVID HVAC Upgrades	\$400,000	\$0	\$0	\$170,709	\$170,709	43%	\$229,291
Gaol: Facility Improvement	\$50,000	\$0	\$0	\$39,105	\$39,105	78%	\$10,895
Gaol: HVAC Upgrades	\$25,000	\$0	\$0	\$0	\$0	0%	\$25,000
Gaol: Lighting Upgrade	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
Total Property Services	\$2,488,000	\$0	\$51	\$796,364	\$796,415	32 %	\$1,691,585



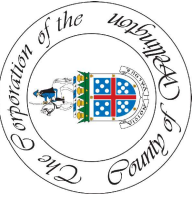
County of Wellington
Grants & Contributions
Statement of Operations as of
30 Apr 2022

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Expenditures					
Transfer Payments	\$86,400	\$0	\$77,000	89%	\$9,400
Total Expenditures	\$86,400	\$0	\$77,000	89%	\$9,400
NET OPERATING COST / (REVENUE)	\$86,400	\$0	\$77,000	89%	\$9,400
Debt and Transfers					
Debt Charges	\$376,300	\$0	\$(19,573)	(5%)	\$395,873
Transfers from Reserves	\$(3,000)	\$0	\$0	0%	\$(3,000)
Total Debt and Transfers	\$373,300	\$0	\$(19,573)	(5%)	\$392,873
NET COST (REVENUE)	\$459,700	\$0	\$57,427	12%	\$402,273



County of Wellington
POA Administration
Statement of Operations as of
30 Apr 2022

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Municipal Recoveries	\$273,900	\$70,930	\$92,333	34%	\$181,567
Total Revenue	\$273,900	\$70,930	\$92,333	34%	\$181,567
NET OPERATING COST / (REVENUE)	\$(273,900)	\$(70,930)	\$(92,333)	34%	\$(181,567)
Debt and Transfers					
Transfer to Reserves	\$80,000	\$0	\$80,000	100%	\$0
Total Debt and Transfers	\$80,000	\$0	\$80,000	100%	\$0
NET COST (REVENUE)	\$(193,900)	\$(70,930)	\$(12,333)	6%	\$(181,567)



County of Wellington

POA Administration

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2022

04-May-2022

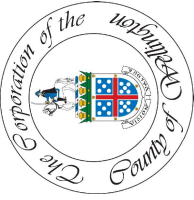
LIFE-TO-DATE ACTUALS

	Approved Budget	April Actual	Current Year	Previous Years	Total	% of Budget	Remaining Budget
2021 POA Replacements	\$63,000	\$0	\$0	\$38,277	\$38,277	61%	\$24,723
2022 POA Replacements	\$112,000	\$0	\$0	\$0	\$0	0%	\$112,000
Total POA Administration	\$175,000	\$0	\$0	\$38,277	\$38,277	22 %	\$136,723



County of Wellington
Land Ambulance
Statement of Operations as of
30 Apr 2022

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Licenses, Permits and Rents	\$66,700	\$0	\$0	0%	\$66,700
Total Revenue	\$66,700	\$0	\$0	0%	\$66,700
Expenditures					
Purchased Services	\$0	\$0	\$65	0%	\$(65)
Transfer Payments	\$5,109,700	\$1,059,627	\$1,453,221	28%	\$3,656,479
Total Expenditures	\$5,109,700	\$1,059,627	\$1,453,286	28%	\$3,656,414
NET OPERATING COST / (REVENUE)	\$5,043,000	\$1,059,627	\$1,453,286	29%	\$3,589,714
Debt and Transfers					
Transfer to Reserves	\$666,700	\$0	\$600,000	90%	\$66,700
Total Debt and Transfers	\$666,700	\$0	\$600,000	90%	\$66,700
NET COST (REVENUE)	\$5,709,700	\$1,059,627	\$2,053,286	36%	\$3,656,414



County of Wellington

Land Ambulance

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2022

04-May-2022

LIFE-TO-DATE ACTUALS

	Approved Budget	April Actual	Current Year	Previous Years	Total	% of Budget	Remaining Budget
County Led Projects							
Amb Station Feasibility Study	\$100,000	\$0	\$0	\$16,078	\$16,078	16%	\$83,922
Erin Ambulance Station	\$500,000	\$0	\$0	\$1,526	\$1,526	0%	\$498,474
Subtotal County Led Projects	\$600,000	\$0	\$0	\$17,604	\$17,604	3%	\$582,396
City Led Projects							
2020 Amb Facilities & Studies	\$105,000	\$0	\$0	\$78,082	\$78,082	74%	\$26,918
2020 Ambulance Equipment	\$15,000	\$0	\$0	\$15,000	\$15,000	100%	\$0
2020 Replacement Ambulances	\$160,000	\$0	\$0	\$91,608	\$91,608	57%	\$68,392
2021 Amb Facilities & Studies	\$15,000	\$0	\$0	\$0	\$0	0%	\$15,000
2021 Ambulance Equipment	\$50,000	\$0	\$0	\$2,771	\$2,771	6%	\$47,230
2021 Ambulance IT Replacements	\$81,000	\$0	\$0	\$68,678	\$68,678	85%	\$12,322
2021 Replacement Ambulances	\$300,000	\$0	\$0	\$0	\$0	0%	\$300,000
2022 Amb Facilities & Studies	\$55,000	\$0	\$0	\$0	\$0	0%	\$55,000
2022 Ambulance Equipment	\$45,000	\$0	\$0	\$0	\$0	0%	\$45,000
2022 Ambulance IT Replacements	\$70,000	\$0	\$0	\$0	\$0	0%	\$70,000
2022 Replacement Ambulances	\$150,000	\$0	\$0	\$0	\$0	0%	\$150,000
Subtotal City Led Projects	\$1,046,000	\$0	\$0	\$256,138	\$256,138	24%	\$789,862
Total Land Ambulance	\$1,646,000	\$0	\$0	\$273,743	\$273,743	17%	\$1,372,257



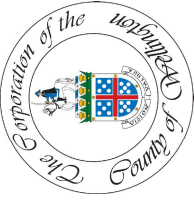
County of Wellington
Public Health Unit
Statement of Operations as of
30 Apr 2022

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Expenditures					
Salaries, Wages and Benefits	\$0	\$4,536	\$88,979	0%	\$(88,979)
Purchased Services	\$0	\$1,259	\$27,663	0%	\$(27,663)
Transfer Payments	\$2,483,400	\$620,843	\$1,241,685	50%	\$1,241,715
Insurance and Financial	\$0	\$164	\$1,823	0%	\$(1,823)
Total Expenditures	\$2,483,400	\$626,801	\$1,360,150	55%	\$1,123,250
NET OPERATING COST / (REVENUE)	\$2,483,400	\$626,801	\$1,360,150	55%	\$1,123,250
Debt and Transfers					
Debt Charges	\$345,900	\$0	\$(7,955)	(2%)	\$353,855
Total Debt and Transfers	\$345,900	\$0	\$(7,955)	(2%)	\$353,855
NET COST (REVENUE)	\$2,829,300	\$626,801	\$1,352,195	48%	\$1,477,105



County of Wellington
Roads and Engineering
Statement of Operations as of
30 Apr 2022

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Municipal Recoveries	\$1,142,900	\$255,092	\$615,253	54%	\$527,647
User Fees and Charges	\$358,000	\$10,846	\$54,357	15%	\$303,643
Sales Revenue	\$420,000	\$10,318	\$99,035	24%	\$320,965
Other Revenue	\$0	\$0	\$140	0%	\$(140)
Internal Recoveries	\$1,974,400	\$111,383	\$996,874	50%	\$977,526
Total Revenue	\$3,895,300	\$387,639	\$1,765,658	45%	\$2,129,642
Expenditures					
Salaries, Wages and Benefits	\$6,666,500	\$443,753	\$2,475,866	37%	\$4,190,634
Supplies, Material, Equipment	\$6,061,800	\$210,782	\$3,516,375	58%	\$2,545,425
Purchased Services	\$2,957,600	\$124,560	\$501,923	17%	\$2,455,677
Insurance and Financial	\$674,800	\$10,331	\$588,821	87%	\$85,979
Minor Capital Expenses	\$480,000	\$0	\$9,123	2%	\$470,877
Internal Charges	\$1,816,700	\$109,103	\$984,237	54%	\$832,463
Total Expenditures	\$18,657,400	\$898,529	\$8,076,345	43%	\$10,581,055
NET OPERATING COST / (REVENUE)	\$14,762,100	\$510,889	\$6,310,687	43%	\$8,451,413
Debt and Transfers					
Debt Charges	\$1,865,400	\$0	\$824,187	44%	\$1,041,213
Transfers from Reserves	\$(1,732,000)	\$0	\$0	0%	\$(1,732,000)
Transfer to Reserves	\$17,650,000	\$0	\$17,000,000	96%	\$650,000
Total Debt and Transfers	\$17,783,400	\$0	\$17,824,187	100%	\$(40,787)
NET COST (REVENUE)	\$32,545,500	\$510,889	\$24,134,874	74%	\$8,410,626



County of Wellington

Roads and Engineering

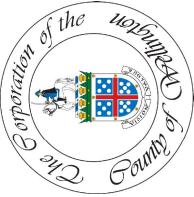
Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2022

04-May-2022

LIFE-TO-DATE ACTUALS

	Approved Budget	April Actual	Current Year	Previous Years	Total	% of Budget	Remaining Budget
Roads General							
Arthur Shop	\$9,200,000	\$18,293	\$23,107	\$69,280	\$92,387	1%	\$9,107,613
Erin / Brucedale Shop	\$125,000	\$20,352	\$20,352	\$71,547	\$91,899	74%	\$33,101
Roads Equipment 2021	\$2,525,000	\$0	\$529,389	\$1,530,802	\$2,060,191	82%	\$464,809
Roads Equipment 2022	\$2,270,000	\$0	\$696,574	\$0	\$696,574	31%	\$1,573,426
Roads Radio Replacement	\$250,000	\$0	\$50,880	\$0	\$50,880	20%	\$199,120
Route Patrol Hardware Upgrade	\$110,000	\$0	\$17,567	\$63,393	\$80,960	74%	\$29,040
Various Facility Improv 2022	\$100,000	\$0	\$0	\$0	\$0	0%	\$100,000
Subtotal Roads General	\$14,580,000	\$38,645	\$1,337,869	\$1,735,021	\$3,072,891	21%	\$11,507,109
Engineering							
2020 Mill and Pavé	\$754,000	\$0	\$0	\$559,672	\$559,672	74%	\$194,328
2021 Pavement Condition Study	\$325,000	\$0	\$17,808	\$45,792	\$63,600	20%	\$261,400
2021 Pavement Preservation	\$3,225,000	\$0	\$0	\$2,949,401	\$2,949,401	91%	\$275,599
2021 Retaining Wall Inv & Cond	\$250,000	\$0	\$0	\$0	\$0	0%	\$250,000
2022 Pavement Preservation	\$2,000,000	\$7,530	\$7,530	\$0	\$7,530	0%	\$1,992,470
2022 Warranty Works	\$100,000	\$188	\$16,155	\$0	\$16,155	16%	\$83,845
Culvert Condition Study	\$50,000	\$0	\$0	\$2,962	\$2,962	6%	\$47,038
Speed Management	\$200,000	\$0	\$12,364	\$0	\$12,364	6%	\$187,636
WR 109, Bridge Work Strategy	\$346,600	\$8,096	\$29,686	\$252,370	\$282,056	81%	\$64,544
Subtotal Engineering	\$7,250,600	\$15,814	\$83,543	\$3,810,197	\$3,893,740	54%	\$3,356,860
Growth Related Construction							
Transportation Master Plan	\$290,000	\$0	\$15,413	\$265,768	\$281,180	97%	\$8,820
WR 124 at WR 32 Intersection	\$1,135,000	\$14,589	\$64,933	\$254,568	\$319,501	28%	\$815,499
WR 18 at WR 26 Intersection	\$100,000	\$0	\$14,498	\$34,694	\$49,193	49%	\$50,808
WR 7 @ 1st Line Roundabout	\$150,000	\$0	\$0	\$42,518	\$42,518	28%	\$107,482
WR124, Whitelaw Int to E of 32	\$50,000	\$0	\$0	\$7,410	\$7,410	15%	\$42,590
Subtotal Growth Related Constructi	\$1,725,000	\$14,589	\$94,844	\$604,957	\$699,801	41%	\$1,025,199



County of Wellington

Roads and Engineering

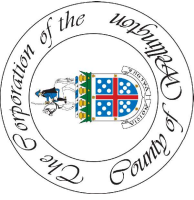
Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2022

04-May-2022

LIFE-TO-DATE ACTUALS

	Approved Budget	April Actual	Current Year	Previous Years	Total	% of Budget	Remaining Budget
Roads Construction							
WR 124, Land & Utility GET Rd1	\$4,000,000	\$0	\$0	\$0	\$0	0%	\$4,000,000
WR 18, Mill to Elora PS St Swr	\$100,000	\$0	\$0	\$0	\$0	0%	\$100,000
WR 25, WR 52 to WR 42, 7 km	\$10,750,000	\$0	\$0	\$3,123,322	\$3,123,322	29%	\$7,626,679
WR 32, WR 33 to Con 2, 2.5 km	\$200,000	\$0	\$5,571	\$100,217	\$105,789	53%	\$94,211
WR 42 at WR 24 Intersection	\$825,000	\$0	\$0	\$0	\$0	0%	\$825,000
WR 45, Road/Slope @ WR 12	\$1,170,000	\$0	\$0	\$40,587	\$40,587	3%	\$1,129,413
WR 5, WR 123 to Lett St Minto	\$1,600,000	\$0	\$0	\$0	\$0	0%	\$1,600,000
WR 50, Third Line to WR 24	\$6,625,000	\$0	\$0	\$6,097,679	\$6,097,679	92%	\$527,321
WR 52, WR 124 to 9th Line	\$100,000	\$0	\$0	\$0	\$0	0%	\$100,000
WR18 Geddes St Elora, RtnngWall	\$125,000	\$0	\$0	\$40,995	\$40,995	33%	\$84,005
Subtotal Roads Construction	\$25,495,000	\$0	\$5,571	\$9,402,800	\$9,408,371	37%	\$16,086,629



County of Wellington

Roads and Engineering

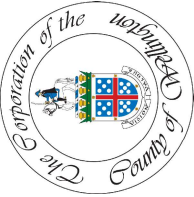
Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2022

04-May-2022

LIFE-TO-DATE ACTUALS

	Approved Budget	April Actual	Current Year	Previous Years	Total	% of Budget	Remaining Budget
Bridges							
2022 Various Bridge Patches	\$250,000	\$0	\$0	\$0	\$0	0%	\$250,000
Steel Bridge Condition Survey	\$200,000	\$0	\$0	\$0	\$0	0%	\$200,000
WR 109, CR Bridge 4, B109133	\$50,000	\$0	\$0	\$34,329	\$34,329	69%	\$15,671
WR 109,CR Bridge 10 B109134	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
WR 109,CR Bridge 6 B109132	\$49,400	\$0	\$0	\$34,874	\$34,874	71%	\$14,526
WR 11, Flax Bridge B011025 Rep	\$150,000	\$9,251	\$18,377	\$47,627	\$66,003	44%	\$83,997
WR 12, Bridge B012000 Replace	\$100,000	\$0	\$0	\$0	\$0	0%	\$100,000
WR 16, Penfold Bridge, B016038	\$980,000	\$0	\$1,352	\$95,368	\$96,719	10%	\$883,281
WR 17, Bridge B017114, Rehab	\$550,000	\$1,630	\$14,217	\$45,749	\$59,965	11%	\$490,035
WR 17, Bridge B017115, Rehab	\$350,000	\$0	\$0	\$0	\$0	0%	\$350,000
WR 17, Creekbank Bridge Rehab	\$750,000	\$0	\$12,118	\$0	\$12,118	2%	\$737,882
WR 18, Carroll Creek B018090	\$650,000	\$0	\$0	\$0	\$0	0%	\$650,000
WR 34, Bridge B034123, Rehab	\$150,000	\$7,374	\$19,421	\$45,654	\$65,075	43%	\$84,925
WR 35, Paddock Bridge, B035087	\$200,000	\$3,101	\$11,613	\$78,745	\$90,358	45%	\$109,642
WR 36, Bridge B036086, Replace	\$75,000	\$0	\$0	\$3,564	\$3,564	5%	\$71,436
WR 36, Bridge B036122, Replace	\$125,000	\$0	\$0	\$57,020	\$57,020	46%	\$67,980
WR 38, Bridge B038113, Replace	\$100,000	\$0	\$0	\$0	\$0	0%	\$100,000
WR 42, Bridge B042111, Rehab	\$150,000	\$0	\$0	\$0	\$0	0%	\$150,000
WR 7, Bosworth Bridge, B007028	\$3,200,000	\$3,448	\$23,859	\$189,039	\$212,898	7%	\$2,987,102
WR 7, Bridge B007071, Rehab	\$220,000	\$8,275	\$25,580	\$40,599	\$66,178	30%	\$153,822
WR 7, Elora Gorge Xing B007059	\$175,000	\$0	\$1,074	\$16,864	\$17,938	10%	\$157,062
Subtotal Bridges	\$8,524,400	\$33,079	\$127,609	\$689,430	\$817,038	10%	\$7,707,362
Culverts							
2022 Municipal Drains	\$100,000	\$323,580	\$323,638	\$0	\$323,638	324%	-\$223,638
2022 Various Culvert Needs	\$200,000	\$58,207	\$65,086	\$0	\$65,086	33%	\$134,914
WR 109, Clvrt C109142, Replace	\$150,000	\$0	\$0	\$0	\$0	0%	\$150,000
WR 12, Culvert C12127, Replace	\$1,225,000	\$1,427	\$13,558	\$91,809	\$105,367	9%	\$1,119,633
WR 18, Culvert C180210, Liner	\$350,000	\$970	\$2,488	\$109,405	\$111,893	32%	\$238,107
Subtotal Culverts	\$2,025,000	\$384,184	\$404,771	\$201,214	\$605,985	30%	\$1,419,015



County of Wellington

Roads and Engineering

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2022

04-May-2022

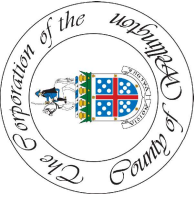
LIFE-TO-DATE ACTUALS

	Approved Budget	April Actual	Current Year	Previous Years	Total	% of Budget	Remaining Budget
Roads Resurfacing							
WR 123, Palm to Teviotdale	\$100,000	\$0	\$0	\$36,765	\$36,765	37%	\$63,235
WR 17, ROW to Floradale Rd 1.5	\$700,000	\$0	\$0	\$0	\$0	0%	\$700,000
WR 18, Fergus to Dufferin PH 1	\$2,880,000	\$0	\$0	\$2,398,787	\$2,398,787	83%	\$481,213
WR 22, WR 26 to 300m S of WR24	\$5,120,000	\$19,987	\$40,776	\$1,688,237	\$1,729,012	34%	\$3,390,988
WR 38, Guelph to Hwy 6, 3.7 km	\$1,600,000	\$0	\$19,139	\$0	\$19,139	1%	\$1,580,861
WR 7, Hwy 6 to WR 51	\$1,700,000	\$0	\$15,381	\$0	\$15,381	1%	\$1,684,619
WR 7, Rothsay to WR 11, 5.2 km	\$50,000	\$0	\$0	\$28,238	\$28,238	56%	\$21,762
WR 86, Wallenstein	\$2,000,000	\$0	\$0	\$0	\$0	0%	\$2,000,000
Subtotal Roads Resurfacing	\$14,150,000	\$19,987	\$75,296	\$4,152,027	\$4,227,323	30%	\$9,922,677
Total Roads and Engineering	\$73,750,000	\$506,298	\$2,129,503	\$20,595,646	\$22,725,150	31%	\$51,024,850



County of Wellington
Solid Waste Services
Statement of Operations as of
30 Apr 2022

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$1,734,600	\$12,670	\$12,523	1%	\$1,722,077
Licenses, Permits and Rents	\$19,100	\$0	\$29,669	155%	\$(10,569)
User Fees and Charges	\$3,436,200	\$266,379	\$960,004	28%	\$2,476,196
Sales Revenue	\$814,500	\$21,476	\$124,712	15%	\$689,788
Internal Recoveries	\$734,000	\$60,950	\$244,224	33%	\$489,776
Total Revenue	\$6,738,400	\$361,476	\$1,371,131	20%	\$5,367,269
Expenditures					
Salaries, Wages and Benefits	\$2,846,300	\$252,963	\$929,297	33%	\$1,917,003
Supplies, Material, Equipment	\$1,200,700	\$89,540	\$200,294	17%	\$1,000,406
Purchased Services	\$9,025,300	\$650,756	\$1,972,422	22%	\$7,052,878
Insurance and Financial	\$265,300	\$13,210	\$168,037	63%	\$97,263
Internal Charges	\$733,300	\$60,956	\$243,833	33%	\$489,467
Total Expenditures	\$14,070,900	\$1,067,425	\$3,513,883	25%	\$10,557,017
NET OPERATING COST / (REVENUE)	\$7,332,500	\$705,949	\$2,142,752	29%	\$5,189,748
Debt and Transfers					
Transfers from Reserves	\$(240,300)	\$0	\$0	0%	\$(240,300)
Transfer to Reserves	\$1,550,000	\$0	\$1,550,000	100%	\$0
Total Debt and Transfers	\$1,309,700	\$0	\$1,550,000	118%	\$(240,300)
NET COST (REVENUE)	\$8,642,200	\$705,949	\$3,692,752	43%	\$4,949,448



County of Wellington

Solid Waste Services

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2022

04-May-2022

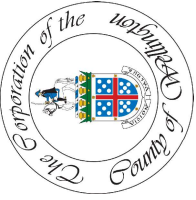
LIFE-TO-DATE ACTUALS

	Approved Budget	April Actual	Current Year	Previous Years	Total	% of Budget	Remaining Budget
SWS Administration							
Waste Management Strategy	\$300,000	\$0	\$0	\$192,118	\$192,118	64 %	\$107,882
Subtotal SWS Administration	\$300,000	\$0	\$0	\$192,118	\$192,118	64%	\$107,882
Equipment							
2018 SWS Equipment	\$850,000	\$0	\$0	\$591,955	\$591,955	70 %	\$258,045
2021 SWS Equipment	\$90,000	\$0	\$0	\$47,920	\$47,920	53 %	\$42,080
2022 SWS Equipment	\$290,000	\$0	\$0	\$0	\$0	0 %	\$290,000
Subtotal Equipment	\$1,230,000	\$0	\$0	\$639,876	\$639,876	52%	\$590,125
Landfill and Transfer Stations							
Elora Waste Facility Upgrade	\$1,000,000	\$0	\$0	\$0	\$0	0 %	\$1,000,000
Riverstown Compliance Mitigati	\$500,000	\$0	\$0	\$1,984	\$1,984	0 %	\$498,016
Riverstown: Leachate Syst Dev	\$2,600,000	\$0	\$0	\$131,029	\$131,029	5 %	\$2,468,971
Riverstown: New Cell Dev Ph I	\$100,000	\$0	\$0	\$72,749	\$72,749	73 %	\$27,251
Riverstown: Pre Excavation PH2	\$100,000	\$0	\$0	\$0	\$0	0 %	\$100,000
Rothsay Waste Facility Upgrade	\$550,000	\$0	\$0	\$0	\$0	0 %	\$550,000
Subtotal Landfill and Transfer Statio	\$4,850,000	\$0	\$0	\$205,762	\$205,762	4%	\$4,644,238
Closed Sites							
Elora Transfer clsd Nichol LF	\$1,300,000	\$0	\$0	\$1,124,271	\$1,124,271	86 %	\$175,729
Subtotal Closed Sites	\$1,300,000	\$0	\$0	\$1,124,271	\$1,124,271	86%	\$175,729
Total Solid Waste Services	\$7,680,000	\$0	\$0	\$2,162,026	\$2,162,026	28 %	\$5,517,974



County of Wellington
Planning
Statement of Operations as of
30 Apr 2022

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$405,000	\$0	\$0	0%	\$405,000
Municipal Recoveries	\$290,000	\$19,040	\$64,190	22%	\$225,810
User Fees and Charges	\$957,000	\$147,610	\$349,810	37%	\$607,190
Other Revenue	\$0	\$0	\$452	0%	\$(452)
Total Revenue	\$1,652,000	\$166,650	\$414,452	25%	\$1,237,548
Expenditures					
Salaries, Wages and Benefits	\$2,317,000	\$192,986	\$731,923	32%	\$1,585,078
Supplies, Material, Equipment	\$54,500	\$2,246	\$5,926	11%	\$48,574
Purchased Services	\$918,900	\$15,755	\$47,172	5%	\$871,728
Transfer Payments	\$725,000	\$212,500	\$212,500	29%	\$512,500
Insurance and Financial	\$40,000	\$3,523	\$12,974	32%	\$27,026
Internal Charges	\$6,600	\$335	\$1,828	28%	\$4,772
Total Expenditures	\$4,062,000	\$427,345	\$1,012,323	25%	\$3,049,677
NET OPERATING COST / (REVENUE)	\$2,410,000	\$260,695	\$597,872	25%	\$1,812,128
Debt and Transfers					
Transfer to Capital	\$23,000	\$0	\$23,000	100%	\$0
Total Debt and Transfers	\$23,000	\$0	\$23,000	100%	\$0
NET COST (REVENUE)	\$2,433,000	\$260,695	\$620,872	26%	\$1,812,128



County of Wellington

04-May-2022

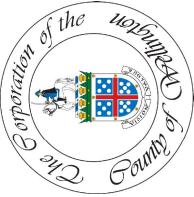
Planning Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending April 30, 2022

LIFE-TO-DATE ACTUALS						
	Approved Budget	April Actual	Current Year	Previous Years	Total	Remaining Budget
Planning and Trails						
Official Plan / MCR Update	\$645,000	\$0	\$19,881	\$248,936	\$268,817	\$376,183
Subtotal Planning and Trails	\$645,000	\$0	\$19,881	\$248,936	\$268,817	\$376,183
Climate Change Initiatives						
Corporate EV Infrastructure	\$80,000	\$0	\$0	\$0	\$0	\$80,000
Green Development Standards	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Regional EV Charging Network	\$70,000	\$6,778	\$16,239	\$0	\$16,239	\$53,762
Subtotal Climate Change Initiatives	\$250,000	\$6,778	\$16,239	\$0	\$16,239	\$233,762
Total Planning	\$895,000	\$6,778	\$36,120	\$248,936	\$285,055	\$609,945



County of Wellington
Green Legacy
Statement of Operations as of
30 Apr 2022

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Sales Revenue	\$2,000	\$200	\$2,172	109%	\$(172)
Other Revenue	\$1,500	\$2,495	\$2,835	189%	\$(1,335)
Total Revenue	\$3,500	\$2,695	\$5,007	143%	\$(1,507)
Expenditures					
Salaries, Wages and Benefits	\$647,900	\$76,340	\$203,794	31%	\$444,106
Supplies, Material, Equipment	\$99,500	\$11,394	\$17,780	18%	\$81,720
Purchased Services	\$85,300	\$5,949	\$9,579	11%	\$75,721
Insurance and Financial	\$24,600	\$1,213	\$16,602	67%	\$7,998
Internal Charges	\$5,600	\$0	\$0	0%	\$5,600
Total Expenditures	\$862,900	\$94,896	\$247,755	29%	\$615,145
NET OPERATING COST / (REVENUE)	\$859,400	\$92,201	\$242,748	28%	\$616,652
Debt and Transfers					
Transfer to Reserves	\$30,000	\$0	\$30,000	100%	\$0
Total Debt and Transfers	\$30,000	\$0	\$30,000	100%	\$0
NET COST (REVENUE)	\$889,400	\$92,201	\$272,748	31%	\$616,652



County of Wellington

Green Legacy

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2022

04-May-2022

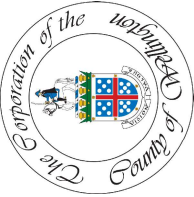
LIFE-TO-DATE ACTUALS

	Approved Budget	April Actual	Current Year	Previous Years	Total	% of Budget	Remaining Budget
Green Legacy Van Replacement	\$45,000	\$0	\$0		\$0	0%	\$45,000
Stirn Nursery Capital Retrofit	\$50,000	\$0	\$0		\$0	0%	\$50,000
Total Green Legacy	\$95,000	\$0	\$0		\$0	0 %	\$95,000



County of Wellington
Emergency Management
Statement of Operations as of
30 Apr 2022

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Expenditures					
Salaries, Wages and Benefits	\$414,600	\$34,858	\$131,208	32%	\$283,392
Supplies, Material, Equipment	\$10,900	\$1,470	\$21,010	193%	\$(10,110)
Purchased Services	\$198,500	\$26,023	\$178,668	90%	\$19,832
Transfer Payments	\$151,200	\$0	\$0	0%	\$151,200
Insurance and Financial	\$10,900	\$727	\$7,451	68%	\$3,449
Internal Charges	\$0	\$0	\$27	0%	\$(27)
Total Expenditures	\$786,100	\$63,078	\$338,363	43%	\$447,737
NET OPERATING COST / (REVENUE)	\$786,100	\$63,078	\$338,363	43%	\$447,737
NET COST (REVENUE)	\$786,100	\$63,078	\$338,363	43%	\$447,737



County of Wellington

Emergency Management

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2022

04-May-2022

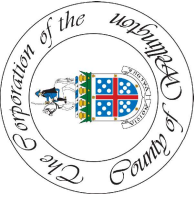
LIFE-TO-DATE ACTUALS

	Approved Budget	April Actual	Current Year	Previous Years	Total	% of Budget	Remaining Budget
EM Portable / Mobile Radio Rep	\$30,000	\$0	\$412	\$22,150	\$22,562	75%	\$7,438
Generator Replacement Program	\$75,000	\$0	\$0	\$0	\$0	0%	\$75,000
Replace Paging Site Batteries	\$35,000	\$0	\$0	\$0	\$0	0%	\$35,000
Total Emergency Management	\$140,000	\$0	\$412	\$22,150	\$22,562	16 %	\$117,438



County of Wellington
Police Services
Statement of Operations as of
30 Apr 2022

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$139,300	\$11,096	\$11,096	8%	\$128,204
Licenses, Permits and Rents	\$129,800	\$10,475	\$42,225	33%	\$87,575
Fines and Penalties	\$52,000	\$13,401	\$26,380	51%	\$25,620
User Fees and Charges	\$80,000	\$0	\$0	0%	\$80,000
Other Revenue	\$16,000	\$203	\$759	5%	\$15,241
Total Revenue	\$417,100	\$35,175	\$80,460	19%	\$336,640
Expenditures					
Salaries, Wages and Benefits	\$149,800	\$12,719	\$50,055	33%	\$99,745
Supplies, Material, Equipment	\$61,400	\$1,500	\$10,552	17%	\$50,848
Purchased Services	\$577,800	\$90,208	\$236,578	41%	\$341,222
Transfer Payments	\$17,311,000	\$1,451,521	\$5,813,363	34%	\$11,497,637
Insurance and Financial	\$15,800	\$193	\$9,574	61%	\$6,226
Minor Capital Expenses	\$22,000	\$0	\$0	0%	\$22,000
Internal Charges	\$1,600	\$86	\$494	31%	\$1,106
Total Expenditures	\$18,139,400	\$1,556,225	\$6,120,615	34%	\$12,018,785
NET OPERATING COST / (REVENUE)	\$17,722,300	\$1,521,050	\$6,040,155	34%	\$11,682,145
Debt and Transfers					
Debt Charges	\$220,800	\$0	\$77,819	35%	\$142,981
Transfers from Reserves	\$(22,000)	\$0	\$0	0%	\$(22,000)
Transfer to Reserves	\$150,000	\$0	\$150,000	100%	\$0
Total Debt and Transfers	\$348,800	\$0	\$227,819	65%	\$120,981
NET COST (REVENUE)	\$18,071,100	\$1,521,050	\$6,267,974	35%	\$11,803,126



County of Wellington

Police Services

Capital Work-in-Progress Expenditures By Departments
All Open Projects For The Period Ending April 30, 2022

04-May-2022

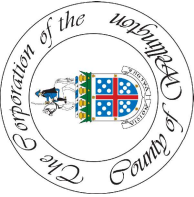
LIFE-TO-DATE ACTUALS

	Approved Budget	April Actual	Current Year	Previous Years	Total	% of Budget	Remaining Budget
Facility Improvements							
Rockwood OPP: Air Conditioning	\$30,000	\$36,634	\$36,634	\$0	\$36,634	122%	-\$6,634
Subtotal Facility Improvements	\$30,000	\$36,634	\$36,634	\$0	\$36,634	122%	-\$6,634
Equipment and Technology							
Tactical Equipment	\$25,000	\$0	\$16,867	\$0	\$16,867	67%	\$8,133
Subtotal Equipment and Technology	\$25,000	\$0	\$16,867	\$0	\$16,867	67%	\$8,133
Total Police Services	\$55,000	\$36,634	\$53,500	\$0	\$53,500	97%	\$1,500



County of Wellington
Museum & Archives at WP
Statement of Operations as of
30 Apr 2022

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$51,100	\$0	\$0	0%	\$51,100
Licenses, Permits and Rents	\$52,100	\$5,194	\$9,114	17%	\$42,986
User Fees and Charges	\$80,100	\$2,095	\$60,372	75%	\$19,728
Sales Revenue	\$10,200	\$4,606	\$9,895	97%	\$305
Other Revenue	\$0	\$5,925	\$6,766	0%	\$(6,766)
Total Revenue	\$193,500	\$17,821	\$86,147	45%	\$107,353
Expenditures					
Salaries, Wages and Benefits	\$1,586,600	\$133,594	\$497,247	31%	\$1,089,353
Supplies, Material, Equipment	\$168,400	\$14,476	\$26,710	16%	\$141,690
Purchased Services	\$457,100	\$37,244	\$128,467	28%	\$328,633
Transfer Payments	\$0	\$4,925	\$5,425	0%	\$(5,425)
Insurance and Financial	\$57,500	\$737	\$29,120	51%	\$28,380
Internal Charges	\$10,000	\$140	\$6,335	63%	\$3,665
Total Expenditures	\$2,279,600	\$191,117	\$693,304	30%	\$1,586,296
NET OPERATING COST / (REVENUE)	\$2,086,100	\$173,296	\$607,157	29%	\$1,478,943
Debt and Transfers					
Transfer to Reserves	\$427,000	\$0	\$400,000	94%	\$27,000
Total Debt and Transfers	\$427,000	\$0	\$400,000	94%	\$27,000
NET COST (REVENUE)	\$2,513,100	\$173,296	\$1,007,157	40%	\$1,505,943



County of Wellington

Museum & Archives at WP

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2022

04-May-2022

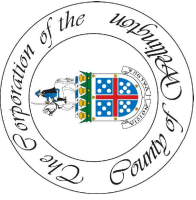
LIFE-TO-DATE ACTUALS

	Approved Budget	April Actual	Current Year	Previous Years	Total	% of Budget	Remaining Budget
Facility Improvements							
Artifact Storage Building Reno	\$250,000	\$0	\$0	\$0	\$0	0%	\$250,000
Barn Paddock and Playground	\$160,000	\$0	\$0	\$0	\$0	0%	\$160,000
WCMA Flat Roof	\$200,000	\$0	\$0	\$0	\$0	0%	\$200,000
WP Barn Repointing	\$100,000	\$0	\$0	\$2,786	\$2,786	3%	\$97,214
Subtotal Facility Improvements	\$710,000	\$0	\$0	\$2,786	\$2,786	0%	\$707,214
Programming							
Medicine Garden and Pavilion	\$250,000	\$3,166	\$3,166	\$0	\$3,166	1%	\$246,834
Poultry House Restoration	\$25,000	\$0	\$143	\$6,619	\$6,763	27%	\$18,237
Subtotal Programming	\$275,000	\$3,166	\$3,309	\$6,619	\$9,929	4%	\$265,071
Wellington Place							
Charles Allan Way Rehab	\$340,000	\$0	\$0	\$0	\$0	0%	\$340,000
Commons Development	\$100,000	\$0	\$0	\$10,387	\$10,387	10%	\$89,613
Groves Hospital Grant	\$3,882,000	\$4,275	\$6,087	\$2,568,141	\$2,574,228	66%	\$1,307,772
Subtotal Wellington Place	\$4,322,000	\$4,275	\$6,087	\$2,578,528	\$2,584,616	60%	\$1,737,384
Total Museum & Archives at WP	\$5,307,000	\$7,441	\$9,397	\$2,587,933	\$2,597,330	49%	\$2,709,670



County of Wellington
Library Services
Statement of Operations as of
30 Apr 2022

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$148,500	\$0	\$0	0%	\$148,500
Municipal Recoveries	\$30,000	\$0	\$0	0%	\$30,000
Licenses, Permits and Rents	\$50,000	\$12,223	\$13,329	27%	\$36,671
User Fees and Charges	\$23,400	\$1,562	\$3,087	13%	\$20,313
Sales Revenue	\$8,100	\$442	\$1,636	20%	\$6,464
Other Revenue	\$0	\$379	\$732	0%	\$(732)
Total Revenue	\$260,000	\$14,605	\$18,784	7%	\$241,216
Expenditures					
Salaries, Wages and Benefits	\$4,947,000	\$423,731	\$1,572,308	32%	\$3,374,692
Supplies, Material, Equipment	\$975,000	\$58,093	\$304,525	31%	\$670,475
Purchased Services	\$1,208,100	\$107,707	\$519,807	43%	\$688,293
Insurance and Financial	\$116,900	\$6,836	\$61,620	53%	\$55,280
Internal Charges	\$3,000	\$1,249	\$4,865	162%	\$(1,865)
Total Expenditures	\$7,250,000	\$597,616	\$2,463,124	34%	\$4,786,876
NET OPERATING COST / (REVENUE)	\$6,990,000	\$583,010	\$2,444,340	35%	\$4,545,660
Debt and Transfers					
Debt Charges	\$506,600	\$0	\$127,455	25%	\$379,145
Transfers from Reserves	\$(128,000)	\$0	\$0	0%	\$(128,000)
Transfer to Capital	\$120,000	\$0	\$120,000	100%	\$0
Transfer to Reserves	\$360,000	\$0	\$360,000	100%	\$0
Total Debt and Transfers	\$858,600	\$0	\$607,455	71%	\$251,145
NET COST (REVENUE)	\$7,848,600	\$583,010	\$3,051,795	39%	\$4,796,806



County of Wellington

Library Services

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2022

04-May-2022

LIFE-TO-DATE ACTUALS

	Approved Budget	April Actual	Current Year	Previous Years	Total	% of Budget	Remaining Budget
Facility Improvements							
2022 Library Capital Retrofits	\$80,000	\$0	\$0	\$0	\$0	0%	\$80,000
Aboyne Branch HVAC Replacement	\$30,000	\$0	\$0	\$0	\$0	0%	\$30,000
Erin Branch: New Construction	\$1,550,000	\$0	\$0	\$3,155	\$3,155	0%	\$1,546,845
Hillsburgh Branch: Sidewalk	\$30,000	\$0	\$0	\$0	\$0	0%	\$30,000
Marden Branch: Replace HVAC	\$40,000	\$0	\$0	\$0	\$0	0%	\$40,000
Subtotal Facility Improvements	\$1,730,000	\$0	\$0	\$3,155	\$3,155	0%	\$1,726,845
Programming							
2022 Branch Improvements FF&E	\$45,000	\$2,183	\$2,183	\$0	\$2,183	5%	\$42,817
Courier Van Replacement	\$75,000	\$0	\$0	\$0	\$0	0%	\$75,000
Subtotal Programming	\$120,000	\$2,183	\$2,183	\$0	\$2,183	2%	\$117,817
Total Library Services	\$1,850,000	\$2,183	\$2,183	\$3,155	\$5,337	0%	\$1,844,663



County of Wellington
Ontario Works
Statement of Operations as of
30 Apr 2022

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$24,032,900	\$1,814,973	\$7,040,357	29%	\$16,992,543
Municipal Recoveries	\$3,195,800	\$246,741	\$868,250	27%	\$2,327,550
Other Revenue	\$0	\$0	\$109	0%	\$(109)
Internal Recoveries	\$83,000	\$2,096	\$15,936	19%	\$67,064
Total Revenue	\$27,311,700	\$2,063,811	\$7,924,652	29%	\$19,387,048
Expenditures					
Salaries, Wages and Benefits	\$6,850,100	\$529,725	\$2,035,356	30%	\$4,814,744
Supplies, Material, Equipment	\$164,800	\$11,819	\$44,109	27%	\$120,692
Purchased Services	\$463,400	\$30,051	\$111,236	24%	\$352,164
Social Assistance	\$19,553,800	\$1,433,619	\$5,582,675	29%	\$13,971,125
Transfer Payments	\$478,400	\$0	\$88,633	19%	\$389,767
Insurance and Financial	\$109,300	\$9,446	\$32,049	29%	\$77,251
Minor Capital Expenses	\$10,000	\$0	\$0	0%	\$10,000
Internal Charges	\$1,331,300	\$105,787	\$430,772	32%	\$900,528
Total Expenditures	\$28,961,100	\$2,120,447	\$8,324,830	29%	\$20,636,270
NET OPERATING COST / (REVENUE)	\$1,649,400	\$56,637	\$400,178	24%	\$1,249,222
Debt and Transfers					
Transfers from Reserves	\$(280,000)	\$0	\$0	0%	\$(280,000)
Total Debt and Transfers	\$(280,000)	\$0	\$0	0%	\$(280,000)
NET COST (REVENUE)	\$1,369,400	\$56,637	\$400,178	29%	\$969,222



County of Wellington
Children's Early Years
Statement of Operations as of
30 Apr 2022

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$23,693,900	\$1,960,285	\$6,262,235	26%	\$17,431,665
Municipal Recoveries	\$3,025,200	\$285,388	\$965,611	32%	\$2,059,589
User Fees and Charges	\$1,261,000	\$120,412	\$443,674	35%	\$817,326
Other Revenue	\$0	\$0	\$5,846	0%	\$(5,846)
Internal Recoveries	\$330,700	\$28,311	\$111,749	34%	\$218,951
Total Revenue	\$28,310,800	\$2,394,396	\$7,789,115	28%	\$20,521,685
Expenditures					
Salaries, Wages and Benefits	\$8,615,500	\$652,080	\$2,548,295	30%	\$6,067,205
Supplies, Material, Equipment	\$561,500	\$54,517	\$115,933	21%	\$445,567
Purchased Services	\$799,100	\$87,365	\$220,560	28%	\$578,540
Social Assistance	\$18,695,500	\$1,639,668	\$5,020,213	27%	\$13,675,287
Insurance and Financial	\$149,100	\$13,346	\$51,301	34%	\$97,799
Minor Capital Expenses	\$12,500	\$0	\$0	0%	\$12,500
Internal Charges	\$1,315,600	\$110,280	\$438,978	33%	\$876,622
Total Expenditures	\$30,148,800	\$2,557,256	\$8,395,280	28%	\$21,753,520
NET OPERATING COST / (REVENUE)	\$1,838,000	\$162,860	\$606,165	33%	\$1,231,835
Debt and Transfers					
Transfers from Reserves	\$(60,600)	\$0	\$0	0%	\$(60,600)
Total Debt and Transfers	\$(60,600)	\$0	\$0	0%	\$(60,600)
NET COST (REVENUE)	\$1,777,400	\$162,860	\$606,165	34%	\$1,171,235



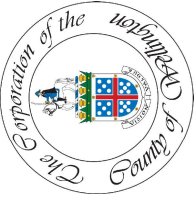
County of Wellington
Social Housing
Statement of Operations as of
30 Apr 2022

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$13,302,700	\$2,581,420	\$9,758,268	73%	\$3,544,432
Municipal Recoveries	\$14,045,200	\$1,287,931	\$4,615,725	33%	\$9,429,475
Licenses, Permits and Rents	\$5,727,000	\$503,651	\$1,896,239	33%	\$3,830,761
User Fees and Charges	\$18,200	\$5,084	\$8,301	46%	\$9,899
Other Revenue	\$351,800	\$23,608	\$90,344	26%	\$261,456
Internal Recoveries	\$207,400	\$9,137	\$110,797	53%	\$96,603
Total Revenue	\$33,652,300	\$4,410,831	\$16,479,674	49%	\$17,172,626
Expenditures					
Salaries, Wages and Benefits	\$4,839,400	\$378,941	\$1,423,869	29%	\$3,415,531
Supplies, Material, Equipment	\$581,200	\$56,353	\$118,606	20%	\$462,594
Purchased Services	\$6,289,800	\$583,604	\$2,000,871	32%	\$4,288,929
Social Assistance	\$23,714,800	\$3,402,200	\$13,051,625	55%	\$10,663,175
Transfer Payments	\$264,100	\$66,022	\$132,044	50%	\$132,056
Insurance and Financial	\$376,200	\$27,222	\$293,656	78%	\$82,544
Internal Charges	\$929,600	\$68,619	\$350,566	38%	\$579,035
Total Expenditures	\$36,995,100	\$4,582,961	\$17,371,237	47%	\$19,623,863
NET OPERATING COST / (REVENUE)	\$3,342,800	\$172,129	\$891,562	27%	\$2,451,238
Debt and Transfers					
Transfers from Reserves	\$(135,000)	\$0	\$0	0%	\$(135,000)
Transfer to Reserves	\$1,600,000	\$97,920	\$1,753,663	110%	\$(153,663)
Total Debt and Transfers	\$1,465,000	\$97,920	\$1,753,663	120%	\$(288,663)
NET COST (REVENUE)	\$4,807,800	\$270,049	\$2,645,225	55%	\$2,162,575



County of Wellington
County Affordable Housing
Statement of Operations as of
30 Apr 2022

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$176,100	\$0	\$0	0%	\$176,100
Licenses, Permits and Rents	\$1,261,500	\$116,074	\$436,988	35%	\$824,512
User Fees and Charges	\$22,000	\$2,535	\$7,955	36%	\$14,045
Total Revenue	\$1,459,600	\$118,609	\$444,943	30%	\$1,014,657
Expenditures					
Salaries, Wages and Benefits	\$104,300	\$7,536	\$29,054	28%	\$75,246
Supplies, Material, Equipment	\$65,300	\$9,240	\$15,403	24%	\$49,897
Purchased Services	\$622,500	\$50,503	\$185,832	30%	\$436,668
Insurance and Financial	\$31,500	\$143	\$30,489	97%	\$1,011
Internal Charges	\$96,100	\$8,008	\$32,036	33%	\$64,064
Total Expenditures	\$919,700	\$75,429	\$292,814	32%	\$626,886
NET OPERATING COST / (REVENUE)	\$(539,900)	\$(43,180)	\$(152,129)	28%	\$(387,771)
Debt and Transfers					
Debt Charges	\$176,100	\$0	\$(4,908)	(3%)	\$181,008
Transfer to Reserves	\$1,563,800	\$0	\$1,250,000	80%	\$313,800
Total Debt and Transfers	\$1,739,900	\$0	\$1,245,092	72%	\$494,808
NET COST (REVENUE)	\$1,200,000	\$(43,180)	\$1,092,963	91%	\$107,037



County of Wellington

Social Services

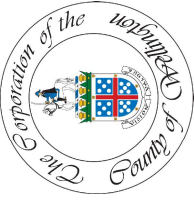
Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2022

04-May-2022

LIFE-TO-DATE ACTUALS

	Approved Budget	April Actual	Current Year	Previous Years	Total	% of Budget	Remaining Budget
Ontario Works							
129 Wyndham Generator Upgrade	\$80,000	\$0	\$0	\$0	\$0	0%	\$80,000
129 Wyndham: Interior Upgrades	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
129-133 Wyndham, Stone Work	\$170,000	\$0	\$36,603	\$112,069	\$148,672	87%	\$21,328
138 Wyndham: Fire Alarm System	\$30,000	\$0	\$0	\$0	\$0	0%	\$30,000
138 Wyndham: HVAC Replacements	\$475,000	\$0	\$0	\$0	\$0	0%	\$475,000
Subtotal Ontario Works	\$805,000	\$0	\$36,603	\$112,069	\$148,672	18%	\$656,328
Children's Early Years							
Rockwood Child Care Grant	\$210,000	\$0	\$0	\$0	\$0	0%	\$210,000
Subtotal Children's Early Years	\$210,000	\$0	\$0	\$0	\$0	0%	\$210,000
Social Housing							
2022 Housing Building Retrofit	\$325,000	\$16,940	\$46,614	\$0	\$46,614	14%	\$278,386
2022 Various Attic Insulation	\$45,000	\$0	\$0	\$0	\$0	0%	\$45,000
229 Dublin Modernize Elevator	\$10,000	\$0	\$0	\$0	\$0	0%	\$10,000
229 Dublin Recaulking	\$90,000	\$0	\$0	\$0	\$0	0%	\$90,000
232 Delhi Lights/Ceiling/Recrc	\$5,000	\$0	\$0	\$0	\$0	0%	\$5,000
32 Hadati Make Up Air Unit	\$350,000	\$1,018	\$1,018	\$0	\$1,018	0%	\$348,982
33 Marl Lighting/Clng/Recrc	\$295,000	\$0	\$0	\$0	\$0	0%	\$295,000
33 Marlborough Window Replace	\$380,000	\$0	\$0	\$313,827	\$313,827	83%	\$66,173
411 Waterloo Parking Lot	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
450 Ferrier Corridor Rehab	\$85,000	\$0	\$0	\$0	\$0	0%	\$85,000
500 Ferrier Window Replace	\$290,000	\$0	\$0	\$176,464	\$176,464	61%	\$113,536
51 John Metal Roof Install	\$240,000	\$0	\$0	\$0	\$0	0%	\$240,000
56 Mill St Windows and Doors	\$100,000	\$0	\$0	\$0	\$0	0%	\$100,000
576 Woolwich Kitchen Refurbish	\$650,000	\$8,823	\$8,823	\$11,592	\$20,414	3%	\$629,586
65 Delhi Renovations	\$0	\$0	-\$1,454	\$100,187	\$98,733	0%	-\$98,733
Algonquin / Ferndale Siding	\$595,000	\$6,065	\$6,065	\$0	\$6,065	1%	\$588,935
Algonquin/Ferndale Site Dev P2	\$10,000	\$0	\$0	\$0	\$0	0%	\$10,000
Applewood / Sunset Roofing Rep	\$810,000	\$0	\$0	\$0	\$0	0%	\$810,000
Applewood / Sunset Site Dev	\$500,000	\$0	\$26,471	\$8,395	\$34,866	7%	\$465,134
COCHI Community Housing Init	\$2,465,000	\$0	\$90,340	\$1,645,023	\$1,735,363	70%	\$729,637
Mohawk Delaware Replace Deck	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
OPHI Ont Priorities Housing In	\$3,951,600	\$0	\$241,042	\$1,555,525	\$1,796,566	45%	\$2,155,034
Palm 4Plex Windows Doors Sdng	\$75,000	\$0	\$0	\$0	\$0	0%	\$75,000



County of Wellington

Social Services

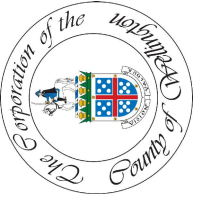
Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2022

04-May-2022

LIFE-TO-DATE ACTUALS

	Approved Budget	April Actual	Current Year	Previous Years	Total	% of Budget	Remaining Budget
Vancouver / Edmonton Full Reno	\$110,000	\$14,551	\$68,708	\$0	\$68,708	62%	\$41,292
Various Full Fire Alarm Replac	\$750,000	\$7,052	\$7,052	\$371,111	\$378,163	50%	\$371,837
Willow/Dawson Shingle Replace	\$170,000	\$0	\$0	\$0	\$0	0%	\$170,000
Subtotal Social Housing	\$12,401,600	\$54,448	\$494,678	\$4,182,123	\$4,676,801	38%	\$7,724,799
Affordable Housing							
165 - 169 Gordon Lock Changes	\$110,000	\$0	\$0	\$0	\$0	0%	\$110,000
165 - 169 Gordon Roofing	\$100,000	\$0	\$0	\$0	\$0	0%	\$100,000
165 Gordon Air Conditioning	\$1,700,000	\$0	\$0	\$70,168	\$70,168	4%	\$1,629,832
169 Gordon St FOB System	\$40,000	\$0	\$0	\$5,114	\$5,114	13%	\$34,886
2022 Affd Housing Retrofits	\$70,000	\$7,669	\$7,669	\$0	\$7,669	11%	\$62,331
Land Purchase	\$3,500,000	\$507	\$44,516	\$1,712	\$46,227	1%	\$3,453,773
Subtotal Affordable Housing	\$5,520,000	\$8,175	\$52,184	\$76,993	\$129,178	2%	\$5,390,822
Total Social Services	\$18,936,600	\$62,623	\$583,465	\$4,371,186	\$4,954,651	26 %	\$13,981,949



County of Wellington

Social Services

Capital Work-in-Progress Expenditures By Departments (WHC)

All Open Projects For The Period Ending April 30, 2022

05-May-2022

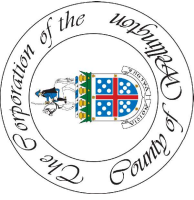
LIFE-TO-DATE ACTUALS

	Approved Budget	April Actual	Current Year	Previous Years	Total	% of Budget	Remaining Budget
2022 440 King St Retrofits	\$40,000	\$0	\$0	\$0	\$0	0 %	\$40,000
440 King St Site Improvements	\$1,023,000	\$0	\$0	\$935,082	\$935,082	91 %	\$87,918
Total Social Services	\$1,063,000	\$0	\$0	\$935,082	\$935,082	88 %	\$127,918



County of Wellington
Long-Term Care Homes
Statement of Operations as of
30 Apr 2022

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$11,334,800	\$970,655	\$4,501,255	40%	\$6,833,545
User Fees and Charges	\$4,817,800	\$349,604	\$1,392,514	29%	\$3,425,286
Sales Revenue	\$69,400	\$3,794	\$19,070	27%	\$50,330
Other Revenue	\$25,000	\$224	\$6,899	28%	\$18,101
Total Revenue	\$16,247,000	\$1,324,276	\$5,919,738	36%	\$10,327,262
Expenditures					
Salaries, Wages and Benefits	\$18,970,500	\$1,806,572	\$6,802,034	36%	\$12,168,466
Supplies, Material, Equipment	\$1,582,900	\$149,752	\$491,275	31%	\$1,091,625
Purchased Services	\$1,307,200	\$154,889	\$440,364	34%	\$866,836
Insurance and Financial	\$364,900	\$32,838	\$160,010	44%	\$204,890
Internal Charges	\$995,500	\$83,021	\$332,491	33%	\$663,009
Total Expenditures	\$23,221,000	\$2,227,073	\$8,226,174	35%	\$14,994,826
NET OPERATING COST / (REVENUE)	\$6,974,000	\$902,796	\$2,306,436	33%	\$4,667,564
Debt and Transfers					
Debt Charges	\$1,849,700	\$0	\$779,666	42%	\$1,070,034
Transfers from Reserves	\$(246,200)	\$0	\$0	0%	\$(246,200)
Transfer to Reserves	\$250,000	\$0	\$250,000	100%	\$0
Total Debt and Transfers	\$1,853,500	\$0	\$1,029,666	56%	\$823,834
NET COST (REVENUE)	\$8,827,500	\$902,796	\$3,336,102	38%	\$5,491,398



County of Wellington

Long-Term Care Homes

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2022

04-May-2022

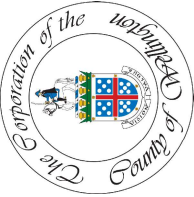
LIFE-TO-DATE ACTUALS

	Approved Budget	April Actual	Current Year	Previous Years	Total	% of Budget	Remaining Budget
Facility Improvements							
2022 WT Building Retrofits	\$55,000	\$10,725	\$15,473	\$0	\$15,473	28%	\$39,527
COVID - 19 WT Humidity Levels	\$415,000	\$160,272	\$196,397	\$17,808	\$214,205	52%	\$200,795
Servery Flooring	\$55,000	\$0	\$0	\$0	\$0	0%	\$55,000
Subtotal Facility Improvements	\$525,000	\$170,997	\$211,870	\$17,808	\$229,678	44%	\$295,322
Equipment and Technology							
2022 Nursing Equip Replacement	\$100,000	\$0	\$0	\$0	\$0	0%	\$100,000
Nutrition Services Equipment	\$25,000	\$0	\$0	\$0	\$0	0%	\$25,000
Terrace Cell Booster	\$40,000	\$6,106	\$39,381	\$0	\$39,381	98%	\$619
Terrace WiFi Replacement	\$45,000	\$0	\$0	\$0	\$0	0%	\$45,000
Wireless Phone Replacements	\$75,000	\$0	\$0	\$0	\$0	0%	\$75,000
WT Dishwasher Replacement	\$60,000	\$0	\$11,189	\$34,903	\$46,092	77%	\$13,908
Subtotal Equipment and Technology	\$345,000	\$6,106	\$50,570	\$34,903	\$85,473	25%	\$259,527
Continuum of Care							
Phase I Continuum of Care	\$1,000,000	\$0	\$0	\$411,884	\$411,884	41%	\$588,116
Subtotal Continuum of Care	\$1,000,000	\$0	\$0	\$411,884	\$411,884	41%	\$588,116
Total Long-Term Care Homes	\$1,870,000	\$177,103	\$262,440	\$464,595	\$727,035	39 %	\$1,142,965



County of Wellington
Economic Development
Statement of Operations as of
30 Apr 2022

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$528,000	\$0	\$0	0%	\$528,000
User Fees and Charges	\$104,200	\$350	\$24,088	23%	\$80,112
Total Revenue	\$632,200	\$350	\$24,088	4%	\$608,112
Expenditures					
Salaries, Wages and Benefits	\$840,500	\$65,578	\$246,912	29%	\$593,588
Supplies, Material, Equipment	\$143,300	\$2,479	\$65,047	45%	\$78,253
Purchased Services	\$797,200	\$14,057	\$142,733	18%	\$654,467
Transfer Payments	\$462,500	\$82,500	\$127,500	28%	\$335,000
Insurance and Financial	\$15,200	\$1,267	\$4,279	28%	\$10,921
Internal Charges	\$8,000	\$34	\$34	0%	\$7,966
Total Expenditures	\$2,266,700	\$165,916	\$586,505	26%	\$1,680,195
NET OPERATING COST / (REVENUE)	\$1,634,500	\$165,566	\$562,416	34%	\$1,072,084
Debt and Transfers					
Transfer to Reserves	\$400,000	\$0	\$400,000	100%	\$0
Total Debt and Transfers	\$400,000	\$0	\$400,000	100%	\$0
NET COST (REVENUE)	\$2,034,500	\$165,566	\$962,416	47%	\$1,072,084



County of Wellington

Economic Development

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2022

04-May-2022

LIFE-TO-DATE ACTUALS

	Approved Budget	April Actual	Current Year	Previous Years	Total	% of Budget	Remaining Budget
Rural Broadband Improvements	\$1,600,000	\$0	\$0	\$0	\$0	0 %	\$1,600,000
Total Economic Development	\$1,600,000	\$0	\$0	\$0	\$0	0 %	\$1,600,000



COUNTY OF WELLINGTON

COMMITTEE REPORT

To: Chair and Members of the Administration, Finance and Human Resources Committee
From: Ken DeHart, County Treasurer
Date: Tuesday, May 17, 2022
Subject: **2023 Budget Timetable**

Background:

The process for developing the 2023-2032 ten-year plan will begin shortly at the staff level. It is proposed that each of the standing Committees, Boards and Council review the preliminary ten-year operating and capital plan in November. The detailed budgets and updated ten-year plan will then be prepared in December and reviewed by the Committees and Boards in January. In keeping with past years' practice, a special meeting of County Council to review the budget in its entirety is proposed for January 9, 2022.

Proposed user fees and charges for 2023 will be submitted to Committees and Boards for review and approval in November 2022. This will allow by-laws to be passed for any fee changes effective January 1, 2023.

The proposed timetable for the 2023 budget and ten-year plan update is attached.

Recommendation:

That the attached 2023 Budget process timetable be approved.

Respectfully submitted,

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

Ken DeHart, CPA, CGA
County Treasurer

COUNTY OF WELLINGTON
2023 BUDGET AND 10 YEAR PLAN SCHEDULE

Description	Deadline/Date
Treasury staff update 10 year plan model and salary model	Summer 2022
Departments submit major 10 year operating budget items, draft 10 year capital forecast and proposed 2023 user fees to Treasury	September 9, 2022
Staff Advisory Committee review of preliminary 10 year plan	Mid October 2022
Preliminary 10 year plan completed	Late October 2022
Staff develop detailed 2023 operating budgets	October - November 2022
Preliminary 10 year plan and 2023 user fees reviewed by all Standing Committees and Boards	November 2022
AF and HR Committee review of preliminary 10 year plan and 2023 user fees	November 29, 2022
County Council adopts 2023 user fees and receives 10 year plan for information	December 1, 2022
CAO & Department Head review of budgets	December 2022
H A P P Y N E W Y E A R	
Special meeting of County Council to review the 10 year plan and 2023 budget	January 9, 2023
Committee and Board review and approval of 2023 budgets and 10 year plan	January 2023
AF&HR review of budget and 10 year plan and recommendation to Council	January 17, 2023
Council review and approval of 2023 budget and final 10 year projection	January 26, 2023



COUNTY OF WELLINGTON

COMMITTEE REPORT

To: Chair and Members of the Administration, Finance and Human Resources Committee
From: Ken DeHart, County Treasurer
Date: Tuesday, May 17, 2022
Subject: County Debenture Issue Dated June 2, 2022

Background:

On April 28, 2022 County Council authorized the syndicate of National Bank Financial Inc. (NBF - lead) and RBC Dominion Securities Inc. (secondary) to place a debenture issue for the County and for the Townships of Centre Wellington and Guelph/Eramosa. An upper limit of \$13.325 million (\$Cdn) was established. The Townships of Centre Wellington and Guelph/Eramosa have passed the necessary by-laws authorizing participation in the issue.

The actual amount required was determined to be \$13.325 million and on May 3, 2022 the issue was priced. Issue details are as follows:

Participant	Type of Debenture	Term	Amount	Average cost of borrowing
County of Wellington	Instalment and Refundable	10 years, based on a 20-year amortization – \$3,325,000 of the principal amount is refundable at the end of the 10 th year for a term not to exceed an additional 10 years	\$6,500,000	3.896%
Township of Centre Wellington	Instalment	10 years	\$6,000,000	3.751%
Township of Guelph/Eramosa	Instalment	10 years	\$825,000	3.751%
		Total	\$13,325,000	3.833%

The average cost of borrowing includes commission. Comparable borrowing costs from previous County straight 10 year term issues were 2.255% (November 30, 2021), 3.093% (May 30, 2018), 2.116% (November 30, 2016), and 2.418% (November 4, 2015). Comparable borrowing costs from previous County 10 year term issues with a balloon payment were 2.465% (November 30, 2021).

Proceeds from the County portion of the issue will be used to fund the growth related portion of the Arthur Garage Construction (\$6,500,000).

The debenture issuance process requires certain documents to be signed by the Clerk and Treasurer of participating municipalities. In addition, the necessary debenture by-law has been prepared and will be brought forward for approval by County Council on May 26, 2022. The settlement date is June 2, 2022 at which point the Townships of Centre Wellington and Guelph/Eramosa will receive their funds.

Attachment:

- Case Study: County of Wellington – C\$13.325 million Instalment Debentures

Recommendation:

That the County Clerk and Treasurer be directed to prepare the debenture by-law and sign all necessary documents pertaining to the County debenture issue dated June 2, 2022.

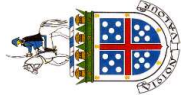
Respectfully submitted,

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

NBF Case Study

County of Wellington - C\$13,325,000 1-10 year Serial & Refundable Debentures



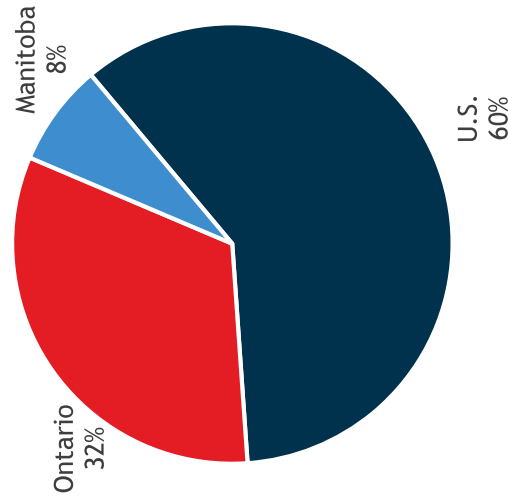
SUMMARY TERMS

Pricing date:	May 3, 2022
Settlement date:	June 2, 2022 (T+21)
Deal Size:	C\$13,325,000
Maturity:	June 2, 2023-2032
Coupon:	2.80%-3.85%
Term:	1-10 Year Serial
Rating:	S&P: AA+
Spreads vs. Canada:	5yr +67.5 bps (ONT+15 bps) 10yr +95.0 bps (ONT+17 bps)
All-in Cost of Borrowing	3.833%
NBF Role:	Lead
Distribution Method:	NBF placed on behalf of the syndicate

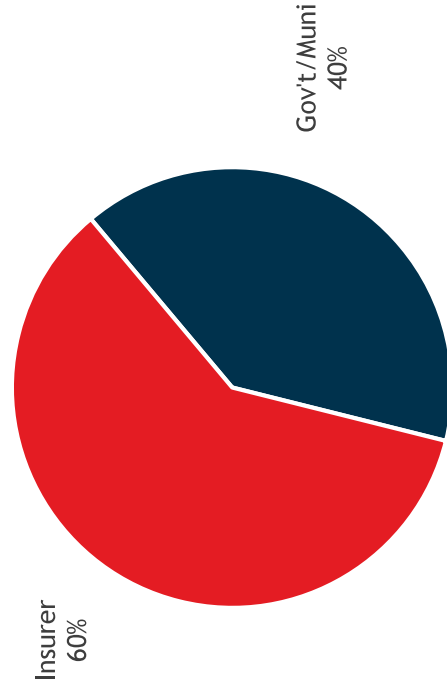
HIGHLIGHTS

- Deal marks another successful transaction for the County and its first deal in the debt capital markets in 2022
 - The deal marks the fourth municipal serial issue of 2022
- The issuer was able to price a deal in an extremely challenging market environment
 - Fed raised rates the day after the deal was priced
 - Further central bank rate hikes also expected later in the year
 - Russian invasion of Ukraine continues to impact market conditions
- The County managed to price its deal amid a session with other supply traffic from the Provinces of Ontario and Quebec
- The County's flexibility on timing enabled the deal to be marketed and priced within one day - an extremely rare and impressive feat in the current market environment which is a testament to the County's strong credit rating, and ability to be nimble when approaching the market
- Distributed to 4 different institutional investors with one insurer buying the bulk of the deal

DISTRIBUTION BY GEOGRAPHY



DISTRIBUTION BY INVESTOR TYPE



Source: NBF



COUNTY OF WELLINGTON

COMMITTEE REPORT

To: Chair and Members of the Administration, Finance and Human Resources Committee
From: Ken DeHart, County Treasurer
Date: Tuesday, May 17, 2022
Subject: Elora South Inc Tax Increment Equivalent Grant (TIEG) Request

Background:

This report is intended to provide Committee with an understanding of the financial implications of a Tax Increment Equivalent Grant (TIEG) for the entire Elora South expansion project, by way of entering into a Financial Assistance Agreement with the Township of Centre Wellington.

Pearle Hospitality, known as Elora South Inc., submitted an application for property tax assistance and filed a TIEG request with the Township of Centre of Wellington. Township Council has approved the TIEG application and are preparing to enter into a formal TIEG Agreement with Elora South Inc.

Now that all local approvals are in place, Elora South Inc. and the Township request that the County examine the possibility of offering its own tax increment equivalent grant to this development project. Under the Planning Act, it is the responsibility of the local municipality to work with applicants and monitor the project in all legal conforming aspects set out in their Agreement. The County's responsibility is to provide financial assistance under its own CIP/TIEG programme upon approval of County Council.

County Economic Development staff have reviewed and evaluated Elora South's application for financial assistance within the guidelines of the County's Community Improvement Programme (CIP). Their evaluation determines that the Elora South development is eligible for financial assistance and have confirmed the project meets all five criteria stated under the CIP. The Economic Development staff recommendation is to endorse the application and bring the matter to Council for approval.

The County's CIP contains a Tax Increment Equivalent Grant (TIEG) programme. A TIEG is a grant equal to the full amount, or a portion of the amount, of the estimated property tax increase after the property is redeveloped. The increase in taxes (or the tax increment) may be calculated by subtracting the municipal portion of the property taxes prior to reassessment from the municipal portion of the property taxes after reassessment. Grants are typically provided for a period of 3 to 10 years; however, the maximum value of the grant is limited to the total value of eligible costs invested into the development as defined by the Planning Act. A TIEG can stimulate investment by effectively deferring part of the increase in taxation associated with reassessment through grants that are equivalent to a portion of the resulting property tax increase.

Financial Analysis of Potential Tax Incentives for the Elora South Development

Elora South Inc. has submitted one application for TIEG assistance. The project spans two properties which are identified in Table 1 of Schedule A, and comprises six phases to be constructed over a 15 year period. The phases include multiple structures with many having multiple uses and tax classifications. Until each phase is inspected by the Municipal Property Assessment Corporation (MPAC) and assessed for property tax purposes, annual TIEG calculations will be estimates only.

The Township of Centre Wellington has provided the County with some figures and assumptions for the proposed development including the pre-project assessed value and property taxes as well as assumptions made for the post-project assessed value for the entire development (all figures using 2016 assessed values and 2021 tax rates). County staff have further developed this analysis to breakdown the amount of the grant calculation for both the Township and the County portion. County grants exclude residential apartments and condominiums.

Table 1, Schedule A shows that the pre-project assessment of the original (2) properties is \$2,220,000 resulting in annual municipal property taxes in 2021 of \$31,462 (Township \$10,874; County \$20,588). The Township is assuming that assessment values will climb to \$130,976,791 after the entire development has been completed. Table 2, Schedule A, shows that resulting eligible annual property taxes using 2021 rates would be \$819,021 (Township \$487,868; County \$331,153). This results in combined incremental municipal taxes of \$787,559 for the entire development. All tax estimates in Schedule A represent eligible portions only and exclude all residential tax components for the County, and all Education property tax and/or any Special Area Rates where applicable.

The proposed grant from the County will be for a five year term, with grants amounting to 100% of incremental taxes in year 1, dropping by 20% each year until taxes return to the full amount in the sixth year – excluding any residential development components. This amounts to a total grant amount of \$931,695 over five years. Table 3, Schedule A, provides a detailed breakdown of annual grant amounts as if the entire project was completed at the same time (using 2021 tax rates).

The Township has approved a grant of 80% of incremental taxes for 10 years on all property class improvements. This amounts to a total grant value of \$3,815,952 over 10 years.

TIEG agreements are structured so that property owners must pay all taxes for the current year and not have the tax account in arrears before making a requesting for an annual TIEG rebate. The Township will verify the tax account status and provide an invoice to Wellington County for the County's share of the TIEG annually.

Recommendation:

That a tax increment equivalent grant for Elora South Inc development be approved for eligible commercial improvements for a duration of five years; and

That the incentives amount to 100% of the tax increment in year one; 80% in year two; 60% in year three; 40% in year four; and 20% in year five; while returning to full taxation in year six; and

That staff be directed to enter into a Financial Assistance Agreement with the Township of Centre Wellington for the Elora South Inc Tax Increment Equivalent Grant application.

Respectfully submitted,



Ken DeHart, CPA, CGA
County Treasurer

Schedule A
Elora South Inc Tax Increment Equivalent Grant (TIEG) Amounts
Summary of Current and Proposed Future Assessment and Municipal Tax Estimates

TABLE ONE

Current Assessed Values (2016 Base Year CVA) and Current Municipal Taxes (2021 Tax Rates)

Roll #	Original Property Details	Class	Assessed Value	Current Taxation		
				Township	County	Total
11.14500	24 Carlton Place	Commercial	1,970,000	9,649	18,270	27,919
11.14508	30 Carlton Place	Commercial	250,000	1,225	2,318	3,543
Total			2,220,000	10,874	20,588	31,462

TABLE TWO

Estimated Future Assessed Values (2016 Base Year CVA) and Estimated Municipal Taxes (2021 Tax Rates)

Phase	Improvement Description (valuation estimates by MPAC based on data provided by Elora South Inc)	MPAC Assessment Estimates (2016 \$)			Estimated Annual Eligible 2021 Taxation		
		Residential	Commercial	Total	Township *	County * (Commercial Only)	Total
A	Condo	60,905,000	-	60,905,000	200,079	-	200,079
B	Flat Iron Building	6,649,000	978,757	7,627,757	26,637	9,077	35,714
C	Walser Building	-	1,593,262	1,593,262	7,804	14,776	22,580
D	Hotel	23,355,000	19,021,000	42,376,000	169,890	176,400	346,290
E	Commercial	-	7,081,034	7,081,034	34,683	65,669	100,352
F/G	Parking Garage, Comm/Residential	4,360,000	7,033,738	11,393,738	48,775	65,231	114,006
Total		95,269,000	35,707,791	130,976,791	487,868	331,153	819,021

* TIEG amounts include Residential & Commercial Tax for Township portion

* TIEG amounts for County exclude Residential taxes which are not eligible under CIP

Estimated Annual Municipal Tax Increases Eligible under TIEG Programme

Eligible Annual Tax Increment (all phases)		
Township	County	Total
476,994	310,565	787,559

TABLE THREE

Estimated Total Grant Amount Over 10 - 5 Years (2021 Tax Rates)

(If All Phases Were Completed in 2021)

Township (Residential and Commercial)			County (Commercial Only)			Total TIEG
Year	Taxation Increment	TIEG Percentage	TIEG Estimate	Taxation Increment	TIEG Percentage	TIEG Estimate
1	476,994	80%	381,595	310,565	100%	310,565
2	476,994	80%	381,595	310,565	80%	248,452
3	476,994	80%	381,595	310,565	60%	186,339
4	476,994	80%	381,595	310,565	40%	124,226
5	476,994	80%	381,595	310,565	20%	62,113
6	476,994	80%	381,595	310,565	0%	-
7	476,994	80%	381,595	310,565	0%	-
8	476,994	80%	381,595	310,565	0%	-
9	476,994	80%	381,595	310,565	0%	-
10	476,994	80%	381,595	310,565	0%	-
Total	4,769,940		3,815,952	3,105,650		931,695

Tax increments calculated using 2021 tax rates and 2016 estimated assessed values as provided by MPAC.



COUNTY OF WELLINGTON

COMMITTEE REPORT

To: Chair and Members of the Administration, Finance and Human Resources Committee
From: Brendan Ridgeway – Manager of Human Resources – Employee Services
Date: May 17, 2022
Subject: Joint Accessibility Advisory Committee Meeting Minutes from May 2022

Background:

The County of Wellington Joint Accessibility Advisory Committee (AAC) provides advice to the County and member municipalities on a wide range of municipal processes to help make public services and facilities accessible to everyone.

Recommendation:

“THAT the minutes from the May 5, 2022 County of Wellington Joint Accessibility Advisory Committee meeting be received for information.”

Respectfully submitted,

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

Brendan Ridgeway
Manager of Human Resources – Employee Services

Attachments:

- May 5, 2022 Joint AAC Meeting Minutes



Corporation of the County of Wellington

Joint Accessibility Advisory Committee Minutes

May 5, 2022

Microsoft Teams Meeting

- Present:** Warden Kelly Linton
Councillor Mary Lloyd (Chair)
Matthew Bulmer
Giverny Charlebois
Nancy Dietrich
Robin Fletcher
Bethany Parkinson
Gerald Townsend
Lorri Wright
- Regrets:** Heather Small
Irene Van Eenoo
Councillor James Seeley
Michele Richardson, Assistant Director of Human Resources
- Guest:** Jeff Bunn, Township of Puslinch
Emily Embrey and Briana Zur, Age-Friendly Communities
- Staff:** Christine Carbone, HR Assistant
Brendan Ridgeway, Manager of Human Resources – Employee Services
Samantha Pantin, Disability Management Coordinator

-
1. **Call to Order**
At 1:30 pm, the Chair called the meeting to order.
 2. **Declaration of Pecuniary Interest**
There were no declarations of pecuniary interest.
 3. **Staff Member Introduction: Samantha Pantin – Disability Management Coordinator**

Samantha Pantin was introduced as the County's new Disability Management Coordinator. In her role she will also be supporting the Accessibility Advisory Committee.

4. **Age-Friendly Communities Presentation**

The Committee received a presentation from Emi Embrey and Briana Zur on the concept of an Age-Friendly Community.

An Age-Friendly Community is recognized by the World Health Organization (WHO) as a community that is setup to help seniors live safely, enjoy good health and stay involved in their community. Features of Age-Friendly Communities include but are not limited to: outdoor areas and public buildings that are pleasant, safe and accessible, housing that is affordable and well-designed for seniors, roads and walkways that are accessible and kept in good condition, available health and community support services, and opportunities for seniors to be socially active.

The Committee heard about the Age-Friendly Community Committee in the City of Waterloo and how a similar approach could work in the Wellington County.

Recommendation:

It was suggested that the Committee continue to discuss and explore the concept of an Age-Friendly Community Committee covering all of Wellington County.

5. **2022 Municipal Election**

The Committee reviewed from the Township of Puslinch their policies and procedures for the upcoming Municipal election. Feedback was sought as to how to improve or enhance the policies from an accessibility perspective.

The Committee was encouraged to share any additional feedback with Jeff Dunn, Deputy Clerk from the Township of Puslinch.

Recommendation:

It was suggested and discussed that the design of polling stations should take into account those with hearing impairments and to consider such features as the impact of plexiglass barriers, lighting, background noise, and distancing. Robin Fletcher from the Committee is to send specific recommendations in this area, and these recommendations will be shared with the Member Municipalities as well as the Committee.

Member Municipalities are welcome to share their Municipal election policies and procedures with the Committee so that accessibility-related feedback can be given.

6. **County of Wellington Accessibility Fund Incentive Programme Update**

It was noted that there have been no requests for funding received to date in 2022. Councillor Lloyd will remind Member Municipalities that the fund is available to them.

7. **2021 Accessibility Compliance Report**

The County's 2021 Accessibility Compliance Report was reviewed. As a result of the compliance report, the Multi-Year Accessibility Plan has been updated to outline the County's procedure for preventative and emergency maintenance of the accessible elements in County buildings, and for dealing with temporary disruptions when accessible elements are not in working order.

8. **Accessibility Advisory Committee Information on the County's Wellington Advertiser Page**

The Committee has a standing feature twice per year on the County's page of the Wellington Advertiser. Ideas were discussed for what to advertise for the upcoming feature in Fall 2022.

9. **Adjournment**

At 2:30 pm, the Chair adjourned the meeting. Next meeting to be held on Thursday, September 8, 2022, or at the call of the Chair.

Councillor Mary Lloyd
Chair
County of Wellington
Joint Accessibility Advisory Committee

Making Our Community Age-Friendly

Presentation to
County of Wellington
Accessibility Advisory Committee
May 5th, 2022

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Centre Wellington Advisory Committees

- Fulfil a variety of mandates and make recommendations to Council.
- Most advisory committees include members of the public, as well as members of Council.
- Volunteering to serve on an Advisory Committee is one of the many ways residents can get involved in their community.
- Council relies on Advisory Committees to provide recommendations on pertinent issues throughout the municipality, and draws on the expertise of citizen volunteer members.

Centre Wellington Vital Signs 2019

- Arts and Culture
- Gap Between Rich & Poor
- Belonging and Leadership
- Housing
- Environment
- Health

WHO – Active Ageing: A Policy Framework

“...the process of optimizing opportunities for health, participation and security in order to enhance quality of life as people age.”

(WHO, 2002, p. 12)

- Inclusive of all ages
- Considers the interaction between environmental conditions (including social factors, that affect how well individuals age)
- Recognizes that older people are not a homogeneous group (individual diversity increases with age)

WHO Global Network for Age-friendly Cities and Communities

- **Established in 2010** to connect cities, communities and organizations worldwide with the common vision of making their community a great place to grow old in.
- **Mission** of the Network is to stimulate and enable cities and communities around the world to become increasingly age-friendly.

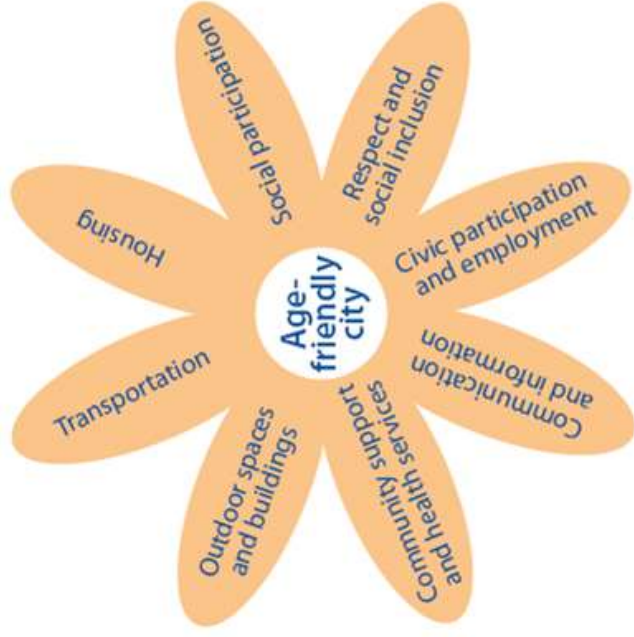
Core Features of Age-Friendly Cities

- Recognize wide range of capacities and resources among older people
- Anticipate and respond flexibly to ageing-related needs and preferences
- Protect the most vulnerable
- Promote inclusion in and contribution to all areas of community life
- Promote diversity

Ministry for Seniors and Accessibility (MSAA)

- The MSAA funds and supports the **Ontario Age-Friendly Communities AFC Outreach Program** as a leader in Ontario for AFC knowledge-exchange and networking.
- **The AFC Outreach Program** is managed by the [Centre for Studies in Aging and Health](#) in partnership with Queen's University.

Key domains of World Health Organization (WHO) AFCs



Eight Age-friendly Domains guide the work of the age-friendly committee.

Addresses everything from trying to ensure transportation options are accessible for all ages and abilities, to promoting inclusive communities, and equitable housing options.

Key Features of an Age- Friendly Community

Pleasant, secure and
physically accessible
outdoor spaces and
public buildings.

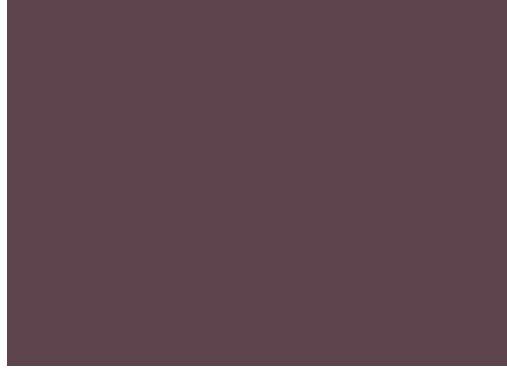
Well-designed,
affordable and sure
housing choices.

Well-maintained and
accessible roads and
walkways.

Affordable and
accessible public
transportation.

Secure
neighbourhoods.

Respectful
relationships.



What AFCs Need to Succeed

from Dr. Jane Barrett, Secretary General International Federation of Aging (IFA)

- Structure framework
- Inclusive Community
- On-going development – not static; comes and goes in waves (i.e. where are older people after COVID?)
- Federal and Provincial Funding
- Cultural compatibility (bringing together marginalized groups)
- Intergenerational support
- Engagement with groups who represent diverse populations

WHO SHOULD BE PART OF THE COMMITTEE?

From *Lisa Brancaccio, Knowledge Broker* [*The Centre for Studies in Aging & Health at Providence Care*](#)

- Groups commonly engaged in AFC work include:
 - older adults
 - municipal staff
 - councils on aging
 - public health
 - senior's centres
 - libraries
 - banks
 - Alzheimer societies
 - business leaders
 - university/college faculty organizations
 - others

FRAMEWORK FOR A SUCCESSFUL AFC

Partnership and Strategic Alignment

- Assess community needs
- Create an environment that enables- find the right leaders and bring like-minded people together
- Encourage public participation/collaboration to provide a local voice to policy and planning
- Utilize **AFC Community Planning Toolkit**
- Review AFC Planning Questions, Diverse Population Addendum
- Evaluation should be integrated into development plan
- Develop an Action Plan

History of AFC in Waterloo, ON: A Case Example

Initial Mayor's Advisory Committee:

- Mayor
- Senior city planner
- Community agencies representatives
- Geriatrician/Health Care Professional (OT)
- Senior representatives
- Academics/researchers

Membership has evolved over the years to a multi-agency standing committee and includes senior city staff



Age-Friendly Waterloo

Mission

With the World Health Organization's (WHO) age-friendly city designation, multiple stakeholders come together to address common goals or issues so that the City of Waterloo is a place where all residents can age safely, enjoy good health and participate fully in an age-friendly community.



Advocacy: Building on Existing Strategies

- Waterloo was in midst of developing strategic plan for 2010-2013
- Focus already on “community wellness, to provide best environment for those who live, play, do business or work in Waterloo”
- “Create opportunities for all citizens to participate, feel welcome, safe and included”

Ageing Well Directory, Housing Directory

Bus Route Correspondence with GRT

Regional Council for the Community Pavilion (on Father David Bauer Dr.)

Social Isolation Guide

Waterloo Wellness Calendar

ADVOCACY WORK

Waterloo Accomplishments to Date

- Yearly Mayor's intergenerational forum to raise awareness of AFC, review work, forward planning
- WHO Global Age-Friendly Network: Designation 2011
- Ministry of Citizenship and Immigration Age-Friendly Communities Recognition Award 2018
- Collaborations with University of Waterloo School of Planning and School of Public Health; grants awarded, Bridges Project, Healthline
- Inclusion in the 2019-2022 Strategic Plan under the pillar Equity, Inclusion & Belonging ("Address the needs of an aging population through responsive development, programming, and communication strategies")
- Use of an Age-Friendly lens: Developing decision-making tool

Keys to Waterloo's Success

- Strong support of the Mayor and City staff
- Committee of volunteers who work passionately to touch and enrich the lives of others
- Residents of the City of Waterloo who are embracing the initiative to ensure that Waterloo is an Age-Friendly City
- Collaboration with other community stakeholders

HELPFUL WEBSITES

- Profiles of AFC initiatives in the province: <https://sagelink.ca/age-friendly-communities-ontario/>
- OASIS: Older adult-driven model of aging in place, located in naturally occurring retirement communities (NORCs): <https://www.oasis-aging-in-place.com/>
- Canada HomeShare: Intergenerational housing solution by the National Initiative for the Care of the Elderly (NICE): <https://www.canadahomeshare.com/>
- WHO Website: <https://extranet.who.int/agefriendlyworld/age-friendly-practices/>
- AFC Planning Guide: <https://www.ontario.ca/page/creating-more-inclusive-ontario-age-friendly-community-planning-guide-municipalities-and-community>
- AFC Planning Toolkit: <https://files.ontario.ca/msaa-age-friendly-community-planning-toolkit-en-2021-01-01.pdf>
- Centre Wellington's Strategic Plan: <https://www.centrewellington.ca/en/township-services/resources/Documents/CW-Strat.pdf>

Township of Puslinch Memo

To: Accessibility Advisory Committee

From: Jeff Bunn, Deputy Clerk

Date: April 20, 2022

Subject: 2022 Municipal Election

The purpose of this memorandum is to provide information and seek feedback from the County of Wellington Accessibility Advisory Committee related to the Township of Puslinch 2022 Municipal Election policies and procedures, facility audits, and website.

In particular, the Township is seeking the feedback of the Accessibility Advisory Committee on the following documents/webpages:

- Policy No. 2014-002 – Accessible Election Policy
- Accessibility Procedures
- Draft Accessible Voting/Audio Vote Tabulator Procedures
- Voting Station Review – Accessibility Audit Checklist
- Election webpages associated with www.puslinch.ca/2022election

The Township welcomes any additional feedback the committee may have to help achieve a more accessible 2022 Municipal Election.

POLICIES AND PROCEDURES

Policy No. 2014-002 – Accessible Election Policy

Attached to this memorandum is a copy of Policy No. 2014-002 – Accessible Election Policy. This policy affirms the Township's commitment to ensuring all persons with disabilities are given equal opportunities to the goods and services offered by the Township. The Policy specifically highlights the use of assistive devices, support persons, service animals, an accessible feedback process, availability of documents in alternative formats, the use of notice of service disruptions and accessibility training for election staff.

Accessibility Procedures

Attached to this memorandum is a copy of the Township's Accessibility Procedures. The procedures describe all the accessibility requirements outlined under the Municipal

Elections Act, 1996, the Ontarians with Disabilities Act, 2001 and the Accessibility for Ontarians with Disabilities Act, 2005.

Election staff will ensure reasonable efforts are made to provide election information and services in a manner that respects the independence and dignity of persons with disabilities. Equal opportunity shall be given to all persons to use, benefit and obtain election information and services.

The delivery of election information and services to persons with disabilities shall be:

- emphasized through mandatory election training
- made accessible by the use of service animals, support persons, assistive devices, unless otherwise prohibited by law
- a component of the standard Election practice

The Procedures go into greater detail about how the Township will implement many of the accessible features and awareness throughout the election process.

Draft Accessible Voting/Audio Vote Tabulator Procedures

As in past elections, the Township will be offering assistive accessible voting technology for electors who request an accessible ballot. Draft Procedures for use of the technology have been created (attached to this memorandum) and will be included in the Township's Procedures for the Use of Vote Tabulators.

FACILITY AUDITS

Voting Station Review – Accessibility Audit Checklist

Section 45 (2) of the Municipal Elections Act states “in establishing the locations of voting places, the clerk shall ensure that each voting place is accessible to electors with disabilities.” As in previous years, the Township has used a checklist (attached to this memorandum) to assist with facilitating voting location accessibility audits.

COMMUNICATIONS

www.puslinch.ca/2022election

The Township has established a dedicated set of webpages to provide the public with information related to the 2022 Municipal Election (link provided above). These webpages provide specific information for voters, candidates and third-party advertisers. While the Township is able to conduct an electronic accessibility scan of the webpages, it would be helpful to have members of the Accessibility Advisory Committee conduct a “real life”

accessibility review of the pages and provide any feedback on where improvements may be made to increase the readability and overall accessibility of the pages.

In addition to the website, the Township also uses print media (i.e., newspaper ads), social media (i.e., Facebook and Twitter), as well as electronic and static marquee signs to advertise information relating to the municipal election. If there are any other suggested mediums that the Township should consider exploring, please provide those ideas for further discussions.

Department: Administration
Date: August, 2014
Subject: ACCESSIBLE ELECTION POLICY

Policy Statement:

The Corporation of the Township of Puslinch (hereinafter referred to as the Township) is dedicated to improving accessibility, removing barriers for people with disabilities and meeting the requirements in all Standards and Regulations set within the *Accessibility for Ontarians with Disabilities Act, 2005* (hereinafter referred to as the AODA) and the *Municipal Elections Act, as amended*.

The Township, through the development of policies and procedures will endorse accessibility and ensure the needs of those with disabilities are accommodated. Consideration will be given to ensure all policies and procedures support independence, dignity, integration and equal opportunity. All services shall be delivered in a timely manner required of the nature of the service and if special accommodations need to be made.

Scope:

This policy is applicable to all Township staff and individuals hired for election purposes.

Purpose:

This policy, in accordance with the AODA and all Standards and Regulations and the *Municipal Elections Act, as amended*, demonstrates commitment to ensuring all persons with disabilities are given equal opportunities to the goods and services offered by the Township.

The established procedures shall ensure compliance by recognizing the use of assistive devices, support persons, service animals, an accessible feedback process, availability of documents in an alternate format, notice of service disruptions and applicable accessibility training.

The Township shall incorporate accessibility criteria and features when procuring or acquiring goods, services or facilities, except where it is not practicable to do so.

Reference and Related Documents:

Accessible Standards for Customer Service & use of Assistive Devices – Corporate Policy & Procedure

Accessible Election –Corporate Procedure

Subject: ACCESSIBLE ELECTION

Purpose Statement:

The procedures describe all the accessibility requirements outlined under the *Municipal Elections Act, 1996*, the *Ontarians with Disabilities Act, 2001* and the *Accessibility for Ontarians with Disabilities Act, 2005*.

Election staff will ensure reasonable efforts are made to provide election information and services in a manner that respects the independence and dignity of persons with disabilities. Equal opportunity shall be given to all persons to use, benefit and obtain election information and services.

The delivery of election information and services to persons with disabilities shall be:

- emphasized through mandatory election training
- made accessible by the use of service animals, support persons, assistive devices, unless otherwise prohibited by law
- a component of the standard Election practice

Scope:

These procedures are applicable to all Election Staff performing works on behalf of the Township Clerk.

Definitions:

Barrier is defined by the Accessibility for Ontarians with Disabilities Act, 2005, and means anything that prevents a person with a disability from fully participating in all aspects of society because of his or her disability, including a physical barrier, an architectural barrier, information or communication barrier, an attitudinal barrier, a technological barrier, a policy or a practice.

Disability is defined by the *Accessibility for Ontarians with Disabilities Act, 2005*, and means:

- (a) any degree of physical disability, infirmity, malformation or disfigurement that is caused by bodily injury, birth defect or illness and, without limiting the generality of the foregoing, includes diabetes mellitus, epilepsy, a brain injury, any degree of paralysis, amputation, lack of physical co-ordination, blindness or visual impediment, deafness or hearing impediment, muteness or speech impediment, or physical reliance on a guide dog or other animal or on a wheelchair or other remedial appliance or device,
- (b) a condition of mental impairment or a developmental disability,

- (c) a learning disability, or a dysfunction in one or more of the processes involved in understanding or using symbols or spoken language,
- (d) a mental disorder, or
- (e) an injury or disability for which benefits were claimed or received under the insurance plan established under the *Workplace and Insurance Act, 1997*.

Service Animal as outlined in Ontario Regulation 429/07 is a service animal for a person with a disability if it is readily apparent that the animal is used by the person for reasons relating to his or her disability; or if the person provides a letter from a physician or nurse confirming that the person requires the animal for reasons relating to the disability.

Support Persons as outlined in Ontario Regulation 429/07 means a support person in relation to a person with a disability, another person who accompanies him or her in order to help with communication, mobility, personal care or medical needs or with access to goods or services.

Procedures:

1. Staff Training

All staff carrying out election duties will be trained to recognize and ensure that persons with disabilities are served in a manner that accommodates their needs.

Training will include:

1. How to interact and communicate with persons with various disabilities.
2. How to interact with persons with disabilities who use assistive devices or require the assistance of a service animal or support person.
3. How to use voting equipment and assistive devices to deliver election services.
4. What to do if a person is having difficulty accessing election information or services.

2. Staff Assistance

Election Information

Candidates and electors with disabilities will be able to receive information and copies of election documents in a format that takes into account their disability. The format may be agreed upon between the requester and the Township Clerk. Notice of this provision is located on the Township's Accessibility Webpage at www.puslinch.ca and is included in election notices placed in the local media.

Notice of Temporary Service Disruption

If there is a temporary disruption in the delivery of election information or services, Township Staff shall provide public notice on the Township's Election Webpage, at the

physical site of the disruption and when possible in the local media. The notice shall include the following information:

- reason for the disruption,
- expected duration of the disruption,
- if available, an alternative means of obtaining the service.

Every effort shall be made to provide alternative methods of providing the information or service to persons with disabilities.

Township Staff are available to assist with any issues that may arise with respect to providing a barrier-free election and can be reached by way of the following contact information:

Telephone: 519-763-1226

In Person: Municipal Offices
7404 Wellington Road 34
Puslinch, ON N0B 2J0

Email: elections@puslinch.ca

Mail: Township of Puslinch
7404 Wellington Road 34
Puslinch, ON N0B 2J0

3. Assistance to Candidates

Service Animals

Candidates and scrutineers are permitted to be accompanied by a service animal at all Voting Locations and other designated election locations.

Campaign Expenses

Expenses that are incurred by a candidate with a disability are directly related to the disability, and would not have been incurred but for the election to which the expenses relate, are excluded from the permitted spending limit for the candidate.

4. Assistance to Electors

Voting by Proxy

A person with a disability that is homebound or otherwise unable to go to a Voting Location may appoint another person to act as a voting proxy to cast a ballot on his or

her behalf. The appointment must be made on the prescribed form available at Township Municipal Offices. The person being appointed as a proxy will be required to take a statutory declaration before a Commissioner of Oaths. Township Staff can administer this oath (Municipal Offices, 7404 Wellington Rd 34, Puslinch, ON N0B 2J0). Once completed, the voting proxy may be exercised at any advance voting location or on Election Day. On Election Day the proxy must be exercised at a Location for whom the proxy is voting. The Voting Proxy Form will be available August 1, 2018.

Voting Locations

Information regarding Advance Voting opportunities and Election Day voting information will be available on the Township's election webpage at www.puslinch.ca.

Parking

Accessible parking spaces will be clearly marked and in full compliance with the Township's Parking By-law 5000-05. Routine checks will be made to ensure all entrances remain barrier free through the course of the day.

Entrance to the Voting Locations

All entrances to the Voting Location will be easy to access and barrier free. Every effort shall be made to ensure that the door into the Voting Location is wide enough for a wheelchair or scooter to pass through easily. The door hardware is to be accessible and operated by a person using a closed fist. If the doors are heavy, awkward to open or have handles that are in close reach, where possible they will be propped open in a safe manner, an alternative entrance will be provided, or election staff will be available to assist.

Interior Voting Area

Access to the interior voting area and voting booth shall be level and easily traversed. Any doormats or carpeting shall be level with the floor to prevent potential tripping hazards. All voting areas are to be well lit and seating made available.

Accessible Voting Booths

Accessible voting booths will be available at each Voting Location. Voting booths will be low in height and have a wide area to allow for individuals who use a wheelchair or scooter to vote independently and secretively. Magnifying sheets will be made available to assist an individual with low vision.

Accessible Voting Technologies – Advance Voting

The Advance Voting Location will be equipped with a ballot marking device for a voter with a disability. The Ballot Marker Device produces a human and machine readable marked paper ballot from a blank sheet of paper, completely indistinguishable from a paper ballot marked by hand. The voter uses headphones to hear a ballot presentation and a handheld controller can also be operated by assistive devices such as a sip and puff or hand and foot paddles, for voters who are unable to use their hands to press the selection buttons.

When a voter wishes to use the accessible voting features, the election worker positions the voter behind a privacy screen near the tabulator equipped with the ballot marking device. The election worker then inserts a blank sheet of ballot paper into the printer slot of the device and provides the voter with the headphones and the handheld controller.

The voter hears the audio ballot and uses the controller to adjust volume, speed of the audio presentation, move between contests, and select votes. The audio presentation will confirm votes selected for voter verification. When the vote has been made and confirmed all their vote selections they use the handheld controller to print their actual paper ballot. The printer device will automatically process the blank sheet of paper, printing the full ballot on the sheet complete with the vote markings selected by the voter.

The printed ballot is indistinguishable from a ballot marked by hand because the unit has a library of random handmade marking images which it prints on the ballot, so that the printed markings look just like marks made by hand with a pen. This feature ensures that if the paper ballots are later reviewed by election officials, they will not be able to determine which ballots were made by the Ballot Marker Device, thereby maintaining voter privacy.

The paper ballot printed by the Ballot Marker Device will emerge from the unit into a secrecy folder. The election worker will then insert the ballot into the tabulator.

While an accessible voting session is in process, the tabulator can simultaneously process paper ballots inserted by other voters, allowing the single tabulator to handle both voting channels and maintain the flow of voters.

Service Animals

Electors requiring service animals are permitted to be accompanied by a service animal at all voting locations.

Support Persons

Persons with disabilities may be accompanied by a support person within the Voting Location. In addition, an Election Official in each Voting Location can assist a voter. Prior to entering the voting booth, the Election Official shall, in conjunction with the person with

the disability, determine the extent to which they need assistance and the best way in which this assistance can be provided. Where a Voting Location is located in an institution or retirement home, the Election Official can attend on voters in their specific living areas or at their bedside to assist them to vote. All Election Officials are sworn to an oath of secrecy.

It is the responsibility of all Election Officials to make as many accommodations as needed to ensure an elector with a disability is able to cast a vote with comfort and ease.

5. Feedback Process & Additional Information

Feedback Process

Feedback regarding the manner in which the election services are provided to persons with disabilities may be submitted to Township Staff by the following methods:

Telephone: 519-763-1226

In Person: Municipal Offices
7404 Wellington Rd. 34, Puslinch, ON N0B 2J0

Email: elections@puslinch.ca

Mail: Municipal Offices
7404 Wellington Rd. 34, Puslinch, ON N0B 2J0

Website: www.puslinch.ca

In addition, the Township does offer an Accessible Customer Service Feedback Form located on the Township's website at www.puslinch.ca under the Bulletin and Events Page.

Once completed this form will be forwarded to Township Staff for action. In addition, staff working in the Township offices can complete the feedback form and submit feedback on behalf of the persons with a disability. Alternatively, the form may be printed and provided to the person for manual completion. Completed forms are date stamped and forwarded to Township staff who will respond to the candidate or elector directly within three (3) business days providing an anticipated action and timeframe for a full response, where appropriate.

The feedback process provides election staff with an opportunity to take corrective measures to prevent similar recurrences, address training needs, enhance service delivery and provide alternative methods of providing election information and services.

Additional Information

Administration Department

The Administration Department is located at the Municipal Offices (7404 Wellington Rd. 34, Puslinch, ON N0B 2J0). Administration staff can answer any questions you may have about running for office, the election in general or specific provisions for those persons with disabilities.

Election Website

The Township of Puslinch's Website is continuously updated to reflect the most recent developments and information. Visit the site for an up-to-date list of candidates and other important messages or events throughout the election year at www.puslinch.ca.

Ministry of Municipal Affairs and Housing – Election Website

This website contains information about municipal elections, the Province of Ontario 2018 Municipal Elections Candidates and Voters Guide and the Ministry's commitment to promote greater accessibility for voters and candidates with disabilities <http://www.mah.gov.on.ca/Page219.aspx>

Service Ontario – e-Laws

This website contains all current statutes including the Municipal Elections Act, 1996, the Ontarians with Disabilities Act, 2001 and the Accessibility for Ontarians with Disabilities Act, 2005, www.e-laws.gov.on.ca.

Reference and Related Documents:

Accessibility Policy

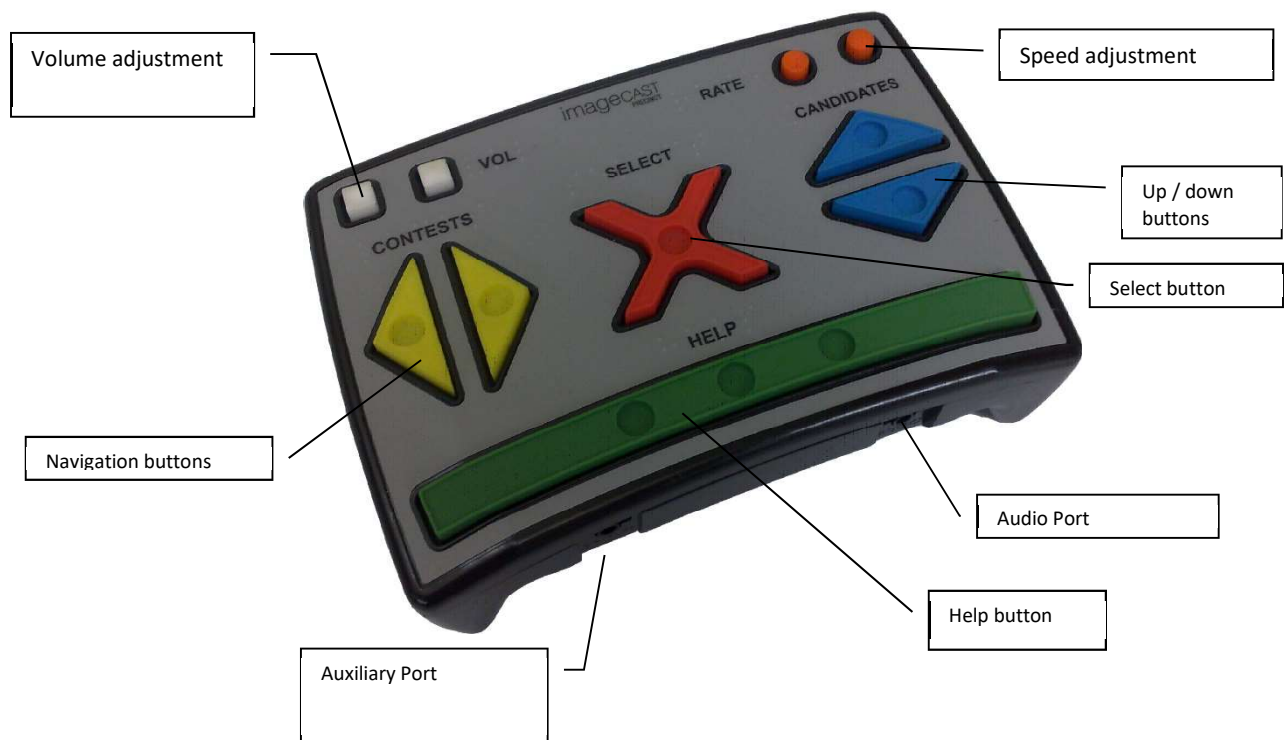
Draft – Accessible Voting/Audio Vote Tabulator Procedures

Audio Vote Tabulator Procedures at Advance Voting Location

- c) If a voter requests an accessible ballot, the Election Official shall position the voter near the Audio Vote Tabulator. The assistive devices are connected to the Vote Tabulator. The Election Official shall position the privacy screens around the voter to add further privacy. The Election Official shall then insert a blank sheet of ballot paper into the printer device, provide the voter with the headphones and hand held device (or alternatively, a set of hand/foot paddles or sip and puff device). The Election Official shall position the secrecy folder at the printer exit slot to receive the ballot as it is printed.
- d) In order to start the audio presentation, the Election Official responsible must press the security key to the security key pad on the Vote Tabulator.
- e) The on-screen menu of the Vote Tabulator will display a number of administrative options. “Accessible Voting” or “Audio Voting” shall be selected by the Election Official and then the appropriate ballot type (school support) shall be entered in order to indicate the type of ballot that the voter is eligible to receive.
- a) When the voter has made and confirmed all their vote selections, they will use the hand held device (or alternatively, a set of hand/foot paddles or sip and puff device) to command the Audio Ballot Marker Device to print their actual paper ballot. The Printer Device of the unit will automatically process the blank sheet of paper, printing the full ballot on the sheet complete with the vote markings selected by the voter. The paper ballot will emerge from the printer hidden under a covering and will be placed in a secrecy folder before removal. The Election Official will then place their initials and select the poll information on the ballot while it is within the secrecy folder and then insert the ballot into the input slot at the front of the Vote Tabulator, as per normal ballot processing as outlined in Section 11.
- b) If at any point an audio voting session must be cancelled, the Election Official shall perform the following steps:
 - i. Press the security key to the security key pad, to display the operator screen menu.
 - ii. Press **Accessible Voting or Audio Voting** button.
 - iii. Press **Yes or Cancel Audio** to stop the Accessible Voting Session.
- c) The audio voting session is then cancelled and the voter shall be provided with the opportunity to recommence the process or obtain a replacement ballot from the Election Official.
- d) The external ballot printer will be connected to the Vote Tabulator prior to powering on the Vote Tabulator (during voting location set up). Should

there be any problems with the printer, it shall be unplugged and plugged back in. If a problem persists, the Election Official shall contact the assigned Election Official and repairs will be undertaken or a new printer may be issued.

- e) While an accessible voting session is underway the Vote Tabulator can continue processing ballots of other voters.





2022 Municipal Election- Voting Station Review Accessibility Audit Checklist

Facility Name:

Facility Address:

Audit date:

Audit conducted by:

	Criteria	Y/N	Comments
	ENTRANCE		
	Is the main public entrance a barrier free accessible one? (ext. & int.)		
	If not, is there an alternative entrance that is accessible?		
	Is there signage directing to the alternative entrance?		
	Is the entrance well lit?		
	Is the entrance easy to see from the parking area?		
	PARKING LOT		
	Is there accessible parking available?		
	Are the accessible parking spots clearly marked with signs and parked on the pavement?		
	RAMPS - Location:		
	Are ramps provided as an alternative to stairs?		
	Is the slope of the ramp 1:20?		
	Are handrails provided on both sides of the ramp?		
	DOORS - Main Entrance		
	Do the doors have a minimum clear width of 860mm (34 in) as measured between the door stop and the edge of the door in the 90 degree open position?		
	Are automatic doors provided		
	If there is NO automatic door: Are lever handles or D-Shaped pulls provided?		
	Are the handles at an appropriate height		



	(mounted between 900mm (35in.)		
	Is there a manoeuvring space of 600mm (24in.) on both sides of the door?		
	FLOOR SPACE		
	Are the widths of corridors, hallways and paths wide enough (min 1.2m/4 ft.?		
	Is the path of travel free of furniture or equipment?		
	Is adequate headroom height of minimum 2.03m (6 ft. 8in.) provided? (protruding objects)		
	Is there space for wheelchair seating in the auditorium/ seating area(s)? (such as arena spectator, pool viewing area)		
	STAIRS - Location		
	Are the stair risers closed in?		
	Is there colour or texture contrasted tread nosing?		
	Handrails are provided on both sides of the stairs?		
	ELEVATORS - Location		
	Do the doors open wide enough to accommodate a person in a wheelchair; at least 915mm (36in)?		
	Do the doors stay open for at least 7 seconds?		
	Are the internal dimensions minimum 1.725m x 1.5m (5ft 8in x 5ft.)?		
	Are the buttons at an appropriate height (highest button no higher than 1.2m/4ft., lowest button at least 920mm/36in from the floor)?		
	Are the controls or floor buttons raised and done in Braille?		
	WASHROOMS		
	Are accessible stall(s) located within the current washroom facilities?		
	If not, is there an accessible washroom(s) available to both males and females?		



	Please indicate the style of entrance into the washrooms with the accessible stalls: Airport style, Automatic, Push door.		
	Is there a clear turning space of 1.83m (6ft.) in diameter outside the accessible stall?		
	Is the accessible stall or facility 1.83m x 1.83m (6ft. x 6ft.)?		
	Are grab bars mounted on the wall behind the urinal and on the side wall?		
	Is the toilet flush control automatic or located on the side where the individual would transfer from?		
	Are faucets, fixtures, dispensers and light switches at an appropriate height?		

ADDITIONAL COMMENTS:

Accessibility Fund Tracking Sheet				
Member Municipality	2019	2020	2021	2022
Township of Guelph Eramosa	\$30,000.00	-	-	2023
	Making asphalt recreation trail in Rockmosa Park to be accessible for all persons.			
Town of Erin	N/A	N/A	\$30,000.00	-
	Accessible upgrades to the Erin Community Centre, 14 Boland Drive in Erin.			
Town of Minto	\$10,000.00	\$10,000.00	\$10,000.00	
	Installation of accessible doors at the Town-owned Palmerston Lions Clubhouse.			
	Installation of accessible toilets at recreational facilities - mainly arenas.			
	Upgrade accessible entrance door at the Clifford Arena.			
Township of Centre Wellington	\$10,000.00	\$30,000	-	
	Installation of pedestrian audibles at the traffic light intersection of Gordon and Gzowski Streets in Fergus.			
	Accessibility improvements to intersection of St. David and St. Andrew Street in Fergus and the mid block crosswalk at Colborne Street and Steven Way in Elora.			
Township of Mapleton	\$10,000.00	\$5,000.00	\$10,000.00	
	These improvements include creating an accessible dressing room on the ground level of the Theatre, facilitate greater public accessibility to the men's and ladies' restrooms, and installing accessible lighting in the rear of the auditorium.			
	The funds requested for assisting with the cost of upgrading the existing Arena Washrooms at 68 Main Street West, Drayton			
Township of Puslinch	\$10,000.00	\$10,000.00	\$10,000.00	
	Space needs analysis and design of municipal office renovation.			
Township of Wellington North	\$10,000.00	\$10,000.00	\$10,000.00	
	The funds requested for assisting with the cost of the accessible upgrade to the Arthur OptiMrs Playground located at 158 Domville Street, Arthur			

STOPGAP FOUNDATION



StopGap Foundation is a Canadian charitable organization working to raise awareness about barriers that exist in our society. These barriers hold many people back from reaching their full potential.

StopGap's awareness raising programming is centered on building brightly painted deployable access ramps for single stepped locations. These ramps remove barriers and get communities talking about the importance of an accessible and inclusive society.

If you are interested in StopGap, please see your local municipality for possible funding opportunities.

Visit www.stopgap.ca to learn about programmes, volunteer opportunities or to donate.

**Equal access is a human right.
Together, we can ensure every person can access every space.**

As featured in the Wellington Advertiser on December 30, 2021.



Did you know that the County of Wellington has an Accessibility Advisory Committee?

The Accessibility Advisory Committee advises Municipal Councils on the identification, removal and prevention of barriers to people with disabilities.

We also advise on issues and concerns faced by people with disabilities and the means by which Councils can work towards the elimination of barriers in facilities owned or operated by the municipalities in the County.

If you have any questions about accessibility in the County, contact Christine Carbone, Human Resources Assistant at: christinec@wellington.ca.

As featured in Wellington Advertiser on March 10, 2022.



COUNTY OF WELLINGTON

COMMITTEE REPORT

To: Chair and Members of the Administration, Finance and Human Resources Committee
From: Susan Farrelly – Director of Human Resources
Date: May 17, 2022
Subject: 2021 Human Resources Annual Report

Background:

As identified in the Wellington County Strategic Action Plan, one of the County of Wellington's Top Five (5) Priority Activities for this term of Council is to continue to engage staff to craft a Wellington County Human Resource Plan. The Strategic Action of "People as a Priority" identified the creation of a Wellington County Human Resource Plan that could include several different components.

The attached report provides a review of the 2021 Human Resources activities and initiatives, as well as an outline of Human Resources priorities for 2022. The purpose of the annual Human Resource Plan is to develop a comprehensive report for County Council that will outline the breadth of the Human Resources activities and portfolio and provide important insight and information to County Council on a timely basis.

We thank the Warden and Wellington County Councillors for making this such an important priority in the County of Wellington Strategic Plan. This strategic initiative provides an opportunity to shine a light on the activities of the Human Resources Department in supporting all County employees, Departments and Divisions to ensure the highest quality of service and commitment can be provided to County residents.

Recommendation:

"THAT the report '2021 Human Resources Annual Report' be received for information."

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Susan Farrelly'.

Susan Farrelly
Director of Human Resources



2021 Human Resources Annual Report

The mission of the County of Wellington Human Resources (HR) Department is to attract, retain and develop a dynamic, diverse and respectful team working together to deliver excellent customer service to our community.

Honesty, integrity, fairness and the legislative framework are guiding factors that assist us in advancing the strategic goals of the County.

We believe strongly in the capacity for employees to excel and in the creation of a healthy and safe workplace.

We strive to ensure that our supportive work environment, total compensation package and wealth of opportunities continue to make the County of Wellington an “Employer of Choice.”

The Human Resources Department provides services in the following areas:

- Recruitment and Selection
- Employee Relations
- Learning and Development
- Benefits, Pension, Compensation and Job Evaluation
- Health, Safety and Wellness
- Labour Relations
- Human Resources Management (performance management and coaching)
- Strategic Management (policy development and workforce planning)

Wellington County Strategic Action Plan – Future Focused. People Invested.

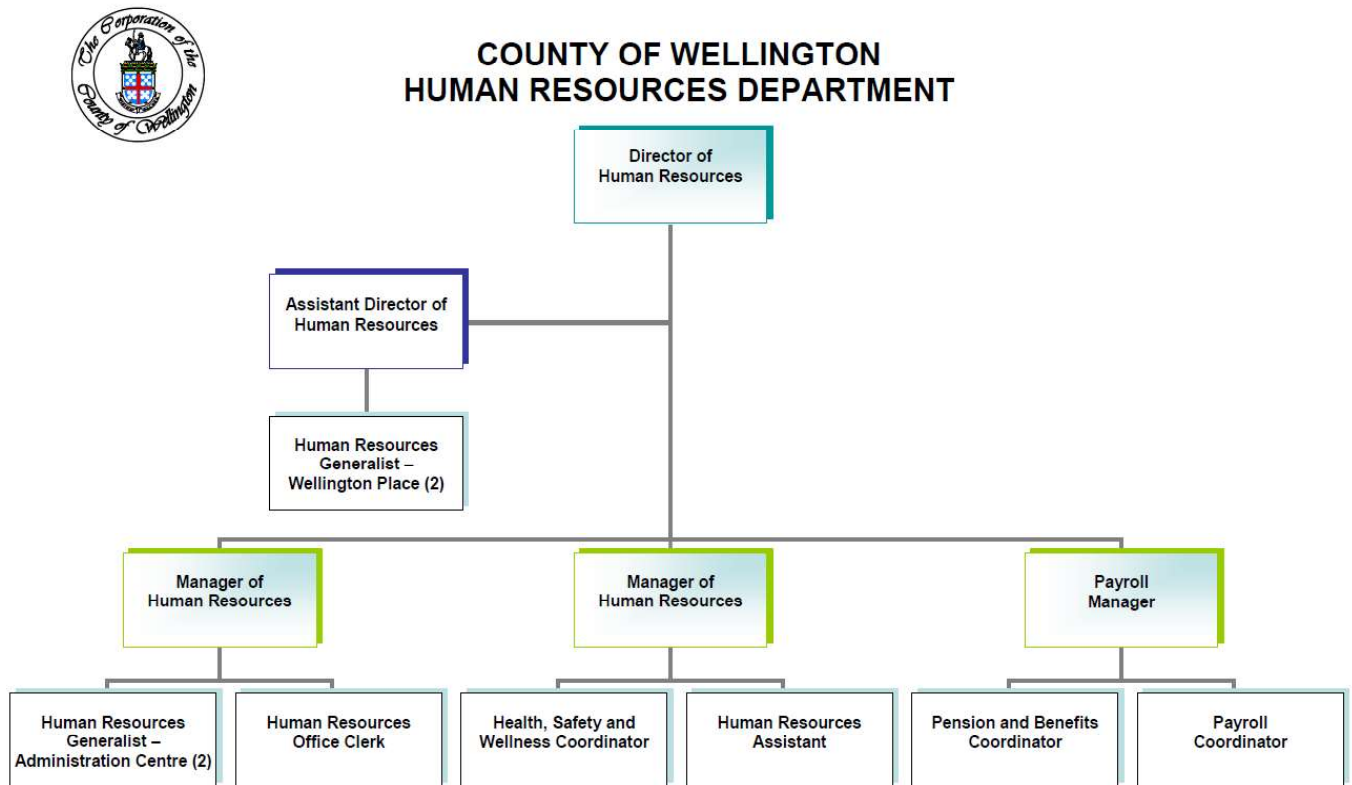
As identified in the Strategic Action Plan, one of County of Wellington’s Top five (5) Priority Activities for this term of Council is to continue to engage staff to craft a Wellington County Human Resource Plan. The Strategic Action of “People as a Priority” identified that the creation of the Wellington County Human Resource Plan could include components such as:

- a. Creating a Wellington County employee mental health and well-being support and training programme (i.e. Guarding Minds as an initiative). Once created, share as a model with the municipal and community partners.
- b. Defining, documenting and instilling the Wellington County corporate culture.

- c. Creating opportunities to build cultural diversity, openness and inclusion into the County's corporate culture.
- d. Developing the best methods to achieve optimal staff and Council engagement and communication.
- e. Succession planning and the engagement of young professionals through the use of internships and work placements.

Human Resources Department

In 2021, the Human Resources Department consisted of 14 employees with the organizational chart outlined below.



In 2021, we welcomed new HR team members Adam Mitro and Gabrielle Andres!



Adam Mitro – Human Resources Office Clerk

Adam has been a County of Wellington employee since 2016 working in the Roads Department in the positions as a Roads Student and as a Winter Radio Shift employee. Adam has a Bachelor of Arts degree from the University of Guelph and a diploma in Human Resources Management from Conestoga College. We are thrilled to welcome Adam into his first Human Resources position at the start of his HR career.



Gabrielle Andres – HR Summer Student

Gabby has been a County of Wellington employee since 2018, working previously as a Library Page and Library Student. Gabby works as a Terrace Aide at Wellington Terrace and she is currently attending Laurier University in the Bachelors of Business Administration Programme. Gabby was hired as HR student for the summer of 2021 to work on the County Culture Legacy project.

HR Celebrates Christmas at the County

Several HR Team members attended the County Christmas party. Some of our HR Team members in attendance included (L-R) Alessia Bottos – HR Generalist, Mandy Lee – Health, Safety and Wellness Coordinator, Shelley Sparks-Phillipps – HR Generalist, Kristen Horne – HR Generalist, and Emma Lahay – Pension and Benefits Coordinator at the County Christmas party in December 2021. Mandy represented HR on the Christmas Party Planning Committee!



Employee Information

The following chart displays the employee count for the County of Wellington with Full Time Equivalents (FTEs) by Department in 2021/2020/2019 with information Sourced from Treasury.

Department	2019		2020		2021	
	# Employees	# FTE	# Employees	# FTE	# Employees	# FTE
Engineering Services (includes Seasonals)	129	97.6	132	98.6	129	99.1
Human Resources	17	14.3	15	12.3	16	12.3
Library System	109	58.9	103	59.7	114	59.7
Museum and Archives	21	18.7	25	18.7	24	18.7
Office of the CAO	54	51.3	56	54.1	60	59
Planning and Development	34	29.1	36	29.1	36	29.6
Social Services	263	194.8	257	207.2	256	209.9
Treasury (includes Police)	23	17.5	25	18.2	22	19.4
Wellington Terrace	306	198.5	333	208.1	322	213.5
Totals	956	680.7	982	706	979	721.2

The average age of County employees in 2021 is 41 years of age, with the oldest employee being 93 years of age (Key Tenant) and the youngest employee being 14 years of age (Library Page).

2018	2019	2020	2021
42 years of age	42 years of age	41 years of age	41 years of age

COVID-19 Pandemic

As the COVID-19 Pandemic continued throughout 2021, so did the trend of employee demonstrations of resilience and strength in the face of ongoing uncertainty and adversity. There is no doubt that the COVID-19 Global Pandemic, impacted all of County of Wellington services and communities in a profound way.



The COVID-19 pandemic and its profound impact on our employees and on all residents of Wellington County, will never be forgotten. The workforce had to continue to pivot throughout 2021 and adapt to changes at all levels. Implementing workplace lockdowns, adapting to revised Health and Safety protocols, COVID-19 vaccination requirement roll-out, Ministry and Public Health requirement updates, changing Personal Protective Equipment (PPE) and screening requirements, while continuing the work of the County and supporting employee mental health at the same time, continued to be an ongoing reality throughout 2021.

Even the Duke of Wellington in the County Administration Building had to wear a mask!

The Human Resources Department continued to be central in the support of the County of Wellington's COVID-19 Pandemic response in the following ways:

- Coordinate and support the redeployment initiative for up to 25 employees to work at the Wellington-Dufferin-Guelph (WDG) Public Health COVID-19 vaccination clinics.
- Coordinate the redeployment of County employees to assist in other areas, such as at Wellington Terrace Long-term Care Home.
- Development and roll-out of a COVID-19 Vaccination Promotion Strategy.
- Development of a COVID-19 Vaccination requirement policy for the County of Wellington with roll-out and tracking County-wide.
- Ongoing updates and communication of COVID-19 Safety Protocols and screening requirements.
- Continued distribution of PPE for employees in conjunction with Purchasing.
- Worked with Communications on the updated signage relating to COVID-19 and screening protocols.
- Signed an updated Memorandum of Understanding with CUPE Local 973 for rapid redeployment of Social Services employees as needed.
- Hosted a virtual Town Hall meeting with Dr. Mercer – WDG Public Health, in conjunction with Communications for all employees on COVID-19 vaccinations.
- Provided and promoted wellness resources, mental health support, Sun Life benefits and Employee and Family Assistance Plan (EFAP) services.
- Supported employees in answering questions related to the County of Wellington sick time provisions, self-isolation requirements, or other related COVID-19 protocol, and guiding on time and attendance entry.
- Communicated about the Infectious Disease Emergency Leave (IDEL) and the Declared Emergency Leave and assisting employees in navigating these leaves.
- Communication, calculation and implementation of Government wage enhancement for Personal Support Workers (PSWs).

All of these tasks were conducted in addition to the Human Resource Department's regular requirements in supporting County of Wellington employees and spearheading strategic initiatives and projects. Through all of this, our team also completed several major projects and we had transitions within our Human Resources team as well.

Employee Relations

CUPE Local 973 – Social Services

CUPE Local 973 represents approximately 150 Full-time Social Services employees at the County of Wellington. We received six (6) CUPE grievances in 2021, compared to two (2) in 2020. A change in Union leadership occurred in 2021 with the retirement of previous CUPE Local 973 Vice-President Jane Reble. James Cassidy was selected to be the CUPE Local 973 Vice-President and Margaret Wrobel was selected as Union Steward. We thank Jane Reble for her service as a member of the CUPE Executive.

In 2021, we renewed the Memorandum of Agreement with CUPE Local 973 for a pilot project of an Alternative Work Arrangement which included flexible hours, reduced work-week and compressed time. The time frame for this renewal is for the period January 1, 2022 to December 31, 2023.

Also in 2021, we signed an updated Memorandum of Understanding with CUPE Local 973 for rapid redeployment of Social Services employees as needed.

Employee's Council – Wellington Terrace

In 2021, County Council approved the revised Terms of Reference document for Employee's Council. We value the Wellington Terrace Employee Council group and structure, as it is an important part of our Non-union Home for the Aged in providing input to the management of Wellington Terrace in matters affecting all represented employees to ensure a mutually respectful, fair and equitable workplace.

Employee's Council chose not to enter into negotiations with the County of Wellington in 2021.

Roads Employee Representatives

Annually in the Fall, a small group of Roads employees who are chosen as representatives by the employee group as a whole, meet with the County Engineer and Director of Human Resources to discuss working conditions and to put forward any requests. Over a series of meetings, enhancements to some current practices were agreed upon.

Solid Waste Services Employee Representative Group

In 2021, we had our inaugural meeting of the Solid Waste Services Employee Representative Group. The objective of this group is to provide a platform for Employee representatives to discuss issues that are of interest to employees in a constructive manner. This advisory group functions as a transparent communication channel between Employees, Management, and HR, and provides accountability that matters of interest or concern are discussed and addressed. This group works with Management and HR to ensure that employees' voices are heard and understood to help inform decisions and direction moving forward. Meetings will occur at a minimum of four times a year initially and may occur less frequently over time.

Employee Compensation

Economic Adjustments

County Council approved a 1.9% economic adjustment for employees paid off of the Non-union grid effective July 1, 2021. Due to the three-year negotiated Collective Agreement with CUPE Local 973, CUPE employees received a 1.9% economic adjustment effective January 1, 2021.

2021 Non-union Compensation Review

Marianne Love with ML Consulting was asked to complete a Non-union Compensation Review for the County of Wellington in 2021 to align with the five-year cycle of the full market review. This work included the following steps:

- Updating of all Non-union Position Descriptions representing approximately 200 positions; shared with Marianne Love.
- Ensuring the positions are placed appropriately on the pay bands based on job value and ensuring internal equity is maintained.
- Reviewing Pay Equity compliance for female dominant positions.
- Reviewing Market competitiveness by using the approved municipal market comparators selected based on defined criteria (i.e., size, geographic placement, organization design and scope of service).
- Ensuring alignment of the targeted 65th percentile of the competitive pay market for County of Wellington Non-union positions.
- Updating the Non-union Compensation Grid having regard to the 65th percentile, Pay Equity compliance and competitive placement with the external pay market.

As a result of this review, 10 pay grades out of the 20-Grade Non-union Compensation Grid were identified to be increased in order to meet the 65th percentile. As well, three positions were recommended to move to a higher pay grade based on job duties and market sensitivity. These changes were approved by Council and became effective January 1, 2022.

Pay Equity has been maintained and there were no additional Pay Equity adjustments identified. The anticipated gains from adopting the 2021 Non-union Compensation Review results include ensuring that Positions are fair, reasonable and competitive to market throughout the entire Non-union Compensation Grid. This has a direct and positive impact on our ability to attract and retain staff, both immediately and into the future. Adopting the study results also ensures that we are meeting our current pay policy of targeting the 65th percentile of the competitive pay market. It is important to note that annual economic adjustments of the grid, HR's regular and ongoing Job Evaluation maintenance of new and changed positions, as well as regular review of Pay Equity, has been key to ensuring the ongoing competitiveness of the grid.

Furthermore, in order to smooth costing impacts in future years as a result of the Non-union Compensation Review, Council approved the recommendation that the interval frequency of the Non-union Compensation Review be changed from a five-year review to a three-year review frequency moving forward. This is in keeping with evolving municipal pay practice and will ensure that fluctuations in the market will be captured sooner on a three-year cycle.

County Benefits plan with Sun Life Financial and AIG

The County of Wellington's employee group benefit programme is underwritten by Sun Life Financial. To ensure that programme costs remain competitive, every five years it is best practice to conduct a market survey of the plan. On the advice of our Benefits Consultant, Mosey & Mosey, a comprehensive market survey was conducted for all benefits (except the AD&D benefit as it is covered by the provider AIG) on the County's behalf in 2020.

As a result of the rate guarantees negotiated with Sun Life as part of this market review, the County's benefit rates were on rate guarantee for the 2021 year and are scheduled to renew on March 1, 2022,

with a 10% cap at the first renewal. The Life and Long-term Disability (LTD) benefit rates are guaranteed for 27 months until March 1, 2023 with a negotiated 15% cap at first renewal.

OMERS Pension Plan and County of Wellington Retirement Trends

OMERS finalized launching their new e-access system in 2021 which has allowed for eased administration of the OMERS pension plan for our payroll and benefits team.

There are 689 County of Wellington employees that are enrolled in the OMERS pension plan as of April 2022. This includes employees that are in the OMERS category of Continuous Full Time (CFT) whereby enrolment is mandatory. Employees that are in the OMERS category of Other-Than-Continuous-Full-Time (OTCFT) are also included, and enrolment is optional. In order to be eligible to join the OMERS pension plan under the OTCFT provisions, an employee must have worked a minimum of 700 hours and/or reached 35% of the Year's Maximum Pensionable Earnings (YMPE) in the preceding two calendar years.

With changes coming to the OMERS Plan in 2023, enrollment is expected to grow. In 2020, OMERS passed a plan change to remove the current eligibility requirement for non-full-time (NFT) employees to join the plan which comes in to effect January 1, 2023. This will allow all NFT employees who work for an OMERS employer, who are currently not OMERS members, to join the plan at any time on or after January 1, 2023.

Throughout 2021, there were 28 retirements at the County of Wellington. Wellington Terrace and Library Services accounted for 13 of the 28 retirements, with nine (9) and four (4) employees respectively. Otherwise, there is fairly even distribution across all departments. This is a significant increase from both 2019 and 2020 when there were nine (9) and 16 retirements respectively.

In the first half of 2022, there have been nine (9) retirement announcements, which is the same amount received at this time last year, so it is reasonable to assume a similar number of retirement announcements to be made in 2022.

Exit Survey Trends

We continue to offer exiting employees the opportunity to complete an Exit Survey and these are completed electronically or in-person. The Exit Surveys are shared with Scott Wilson – CAO, the employee's Department Head and the Director of HR. There are many heartwarming comments received on the Exit Surveys about colleagues who have made a difference with the specific question asked, "Please identify one or two employees at the County of Wellington that had a positive influence on your development and why." These comments are shared directly with the employees by the Department Head.

In 2021, there were 104 Exit surveys completed and below are five questions that were asked as part of the Exit surveys that have been selected to report on.

Satisfaction with Total Compensation

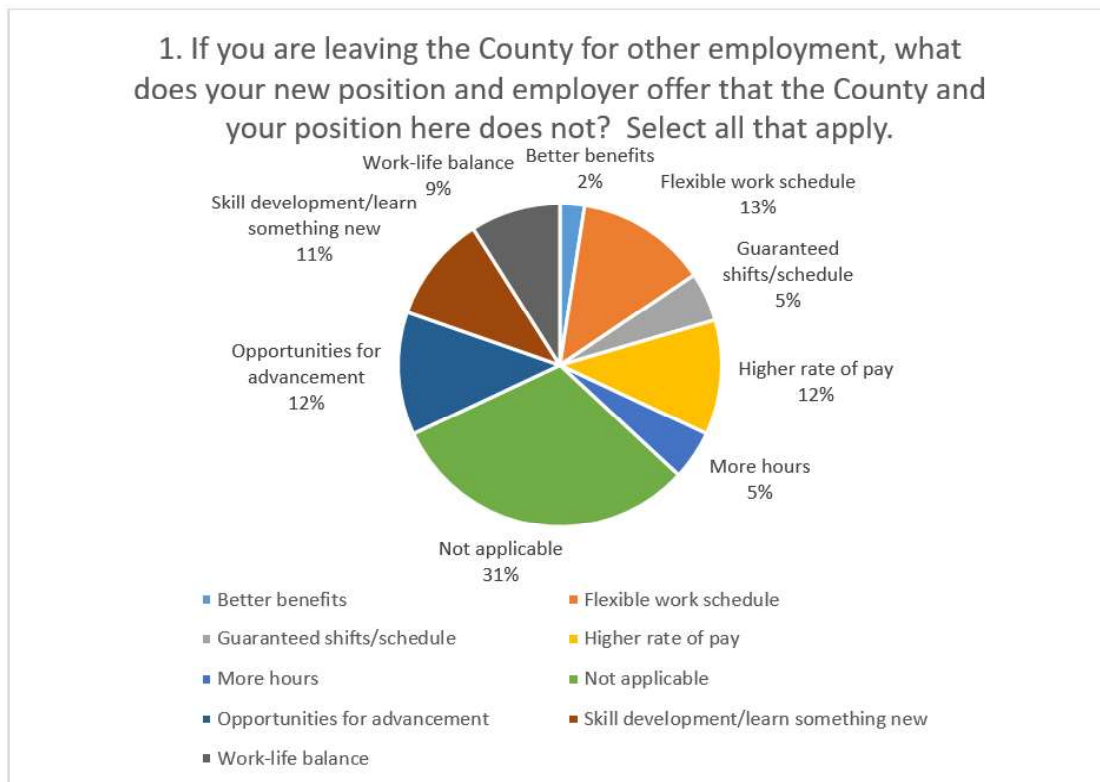
Type	Satisfied	Neutral	Dissatisfied
Benefits	76%	18%	6%
Sick Time	75%	18%	7%
Vacation	79%	11%	10%
Rate of Pay	83%	8%	9%

In 2020, over 80% of exiting employees indicated that they were satisfied with pay, benefits, sick time and vacation; therefore, the 2021 results show a slight decline in satisfaction of this area, which is similar to the 2019 results when there was slightly less than 80% of employees reporting satisfaction in this area overall.

In the Exit Survey we ask, “If you are leaving the County for other employment, what does your new position and employer offer that the County and your position here does not?” In 2021, the most frequently cited answers include: flexible work schedule, higher rate of pay and opportunities for advancement.

In 2020, the top responses were: more hours, opportunities for advancement, work-life balance, and higher pay. In 2019, the top answers were higher pay, more hours, and work-life balance, which were the same top three answers in 2018.

The 2021 results in this category reveal that having a flexible work schedule is becoming an attractive feature for employees, as well as the fact that employees are leaving for opportunities for advancement. Leaving for a higher rate of pay has been a consistent response over the last four years, pointing to the importance of having competitive rates of pay so that the County of Wellington is able to retain its employees and become the “Employer of Choice.”

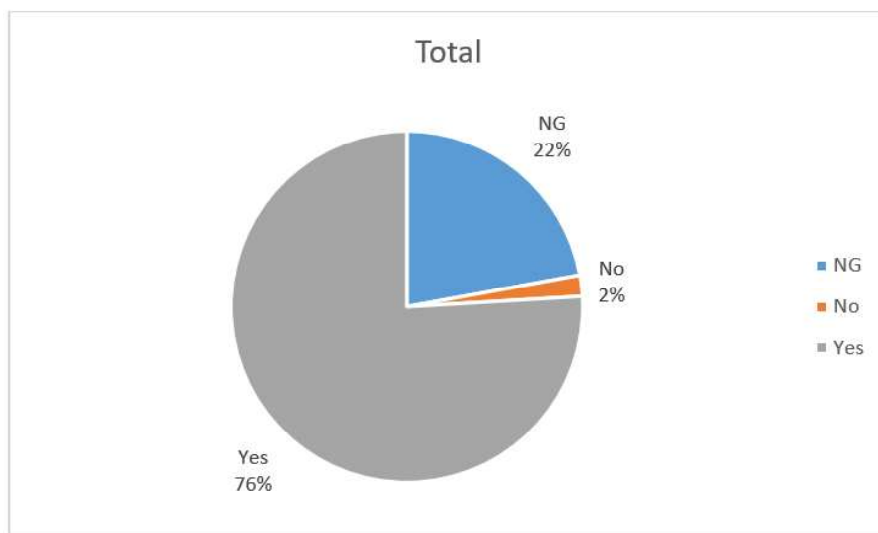


“How would you evaluate the overall relationship between yourself and your immediate supervisor/manager?”

Regarding employees’ relationships with their supervisor/manager, in 2021, there were 87% of employees who indicated their relationship with their immediate supervisor/manager was good or excellent, similar to 2020, when over 85% rated good or excellent. This is consistent with the results in both 2018 and 2019 whereby approximately 85% rated good or excellent in this category.

This is positive as employees continue to speak highly of their Managers and very rarely is a Manager noted as the reason for leaving.

“Would you describe the County of Wellington as a great place to work?”



Employees are also asked as part of the Exit Survey if the County is a great place to work, and in 2021, 76% of employees indicated Yes.

Positive comments continued to be received through the Exit Surveys with examples such as:

“I will forever recommend the County as an amazing place to work...”, “Everything about working at the County is great, people and the culture, tone Scott sets is truly unique and appreciated.”

“I would like to thank the County for the opportunity to work for them for so long. This has been a wonderful experience that has taught me so much! Everyone that I worked with and met through the County of Wellington was always so kind. I will miss working here!”

“Without question, this is the best employer and place I have worked in for many, many years!”

“I thoroughly enjoyed working at the Wellington Terrace. Great team!!!”

“Did you experience any harassment and/or discrimination during your employment?”

In 2021, 13% of exiting employees have indicated they have experienced this, in comparison to 10% of respondents in 2020, which was the same result that was received in 2019. In 2018, under 10% indicated that they had experienced this.

One change we are making is to distinguish in the exit survey if this behaviour is from members of the public or from colleagues, to help us gain further insight. It remains to be true that the very large majority of employees have a positive experience free from experiencing harassment/discrimination or disrespectful behaviour in the workplace.

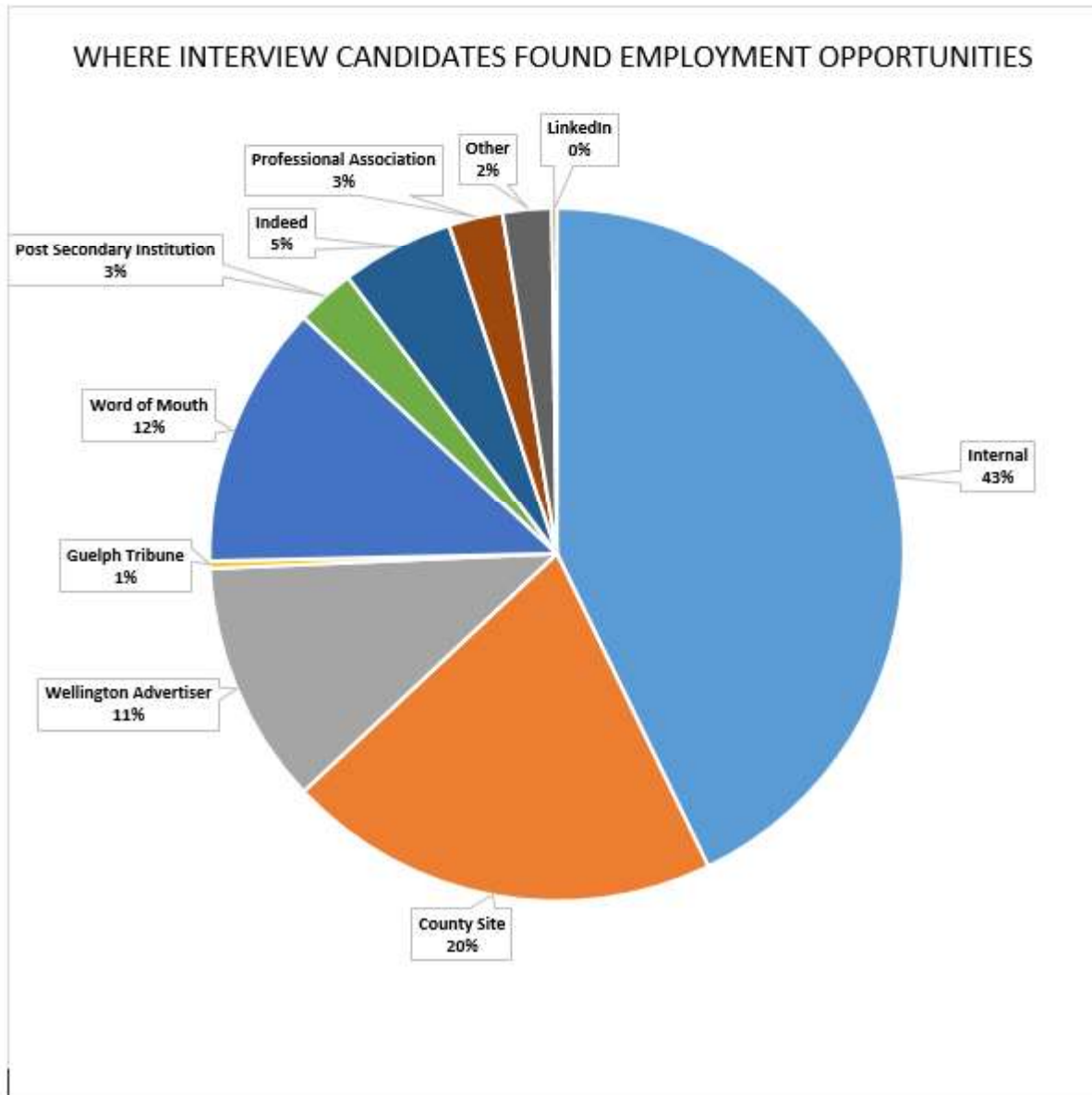
Recruitment and Selection

Where Interview Candidates Learned of Employment Opportunities with the County of Wellington

When candidates are short-listed and called for an interview, we document where they learned about the position that they have applied for. In 2021, 43% of all short-listed candidates were internal candidates, compared to 50% in 2020.

We continue to have great success in advertising our positions in the Wellington Advertiser and on the County of Wellington website, representing a combined total of 31% of short-listed candidates hearing about available positions, with 11% and 20% respectively. There was a 7% increase in the top qualified candidates becoming aware of positions through the County website from the previous year, illustrating the effectiveness of that job posting format.

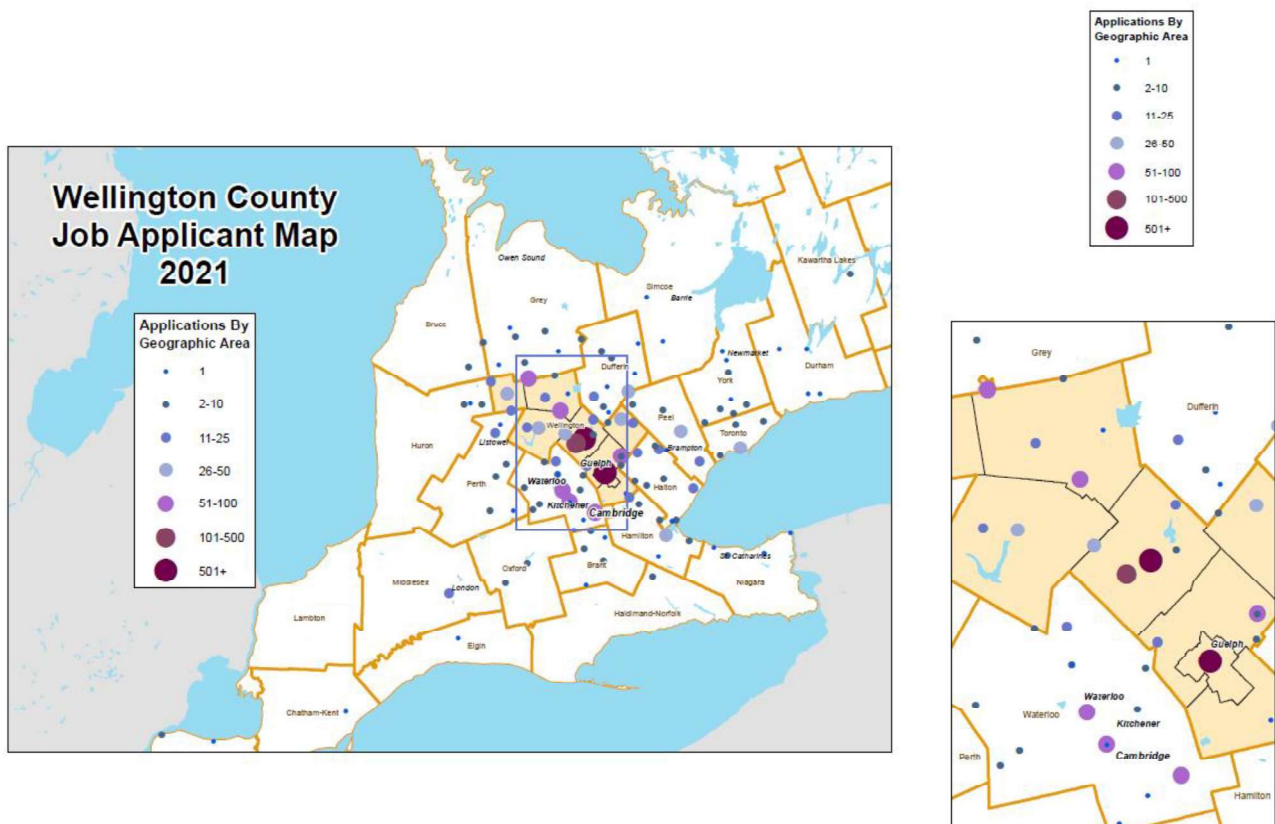
By asking the short-listed candidates where they are hearing about County job opportunities, we are targeting the most qualified candidates in this determination. Word-of-mouth also is one of the most cited ways candidates are hearing about opportunities at the County of Wellington.



Applicants by Location Mapping

We continue to track the location whereby candidates are applying from based on the address provided on their resume/cover letter to assist us with recruitment planning and target advertising. Year-over-year, we continue to see a trend with the majority of applicants living in the County of Wellington, Kitchener-Waterloo and Cambridge areas. Of interest in the 2021 mapping, there were less applicants from the Kitchener/Waterloo/Cambridge areas compared to the previous year with more concentration from the County of Wellington. Of the resumes received in 2021 where the address was provided, the location of the applicant showed:

88.2% = Ontario	11.2% = Not Given
0.5% = Out of Province	0.1% = International



Total Postings, Applications, Interviews

The number of job postings and interviews conducted in 2021 were the highest number we have ever experienced in the HR Department. There are a number of reasons for this increase, including (but not limited to) the factors outlined below:

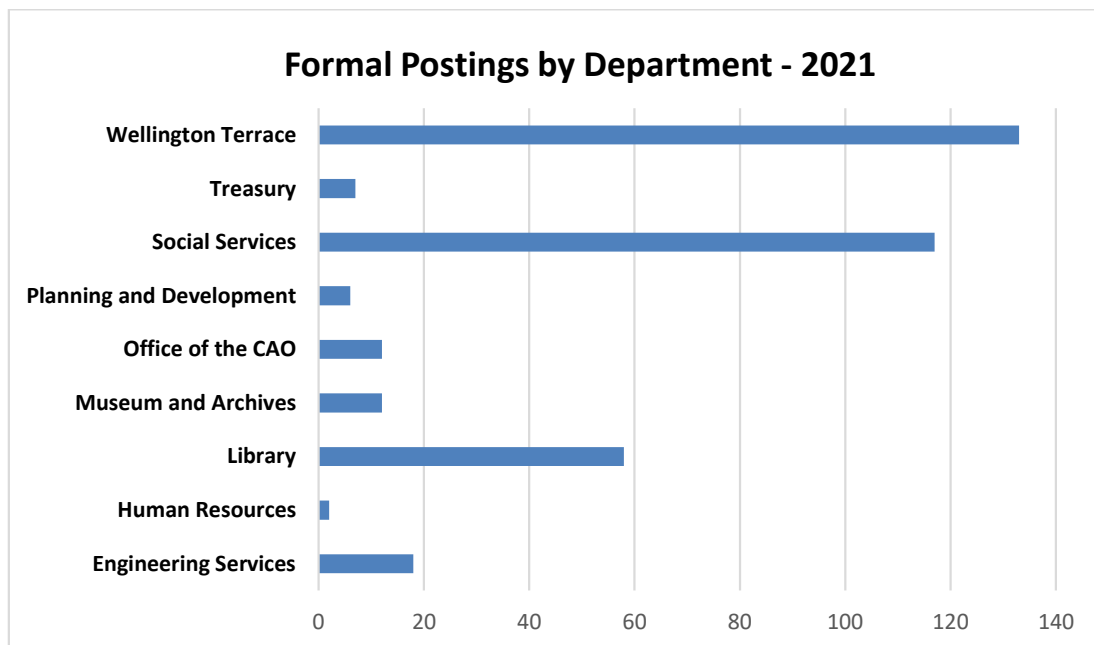
- Majority of recruitment was paused/limited until Fall 2020, so it represents impact into 2021 as not all would have started posting immediately.
- There was an increase in the numbers of employees leaving the County, as we have seen with the increase in retirements in 2020 as well as through employee attrition for other reasons.
- Recruitment due to temporary replacements as a result of a leave of absence. As an example, 54 County employees were off on a maternity/parental leave at some point in 2021.
- We had temporary additions of COVID-19 screener roles required in both Children's Early Years and at Wellington Terrace, resulting in additional postings required.
- Hiring of new positions that were approved as part of the 2021 budget.
- Internal movement of candidate career progression. As an example, 41% of library recruitment resulted in an external hire. The majority of recruitment resulted in internal movement. Top reasons for internal movement included a schedule that offers more hours, a change in status to be eligible for benefits or a different work location.
- Declined offers of employment or lack of successful candidates resulting in reposting required.

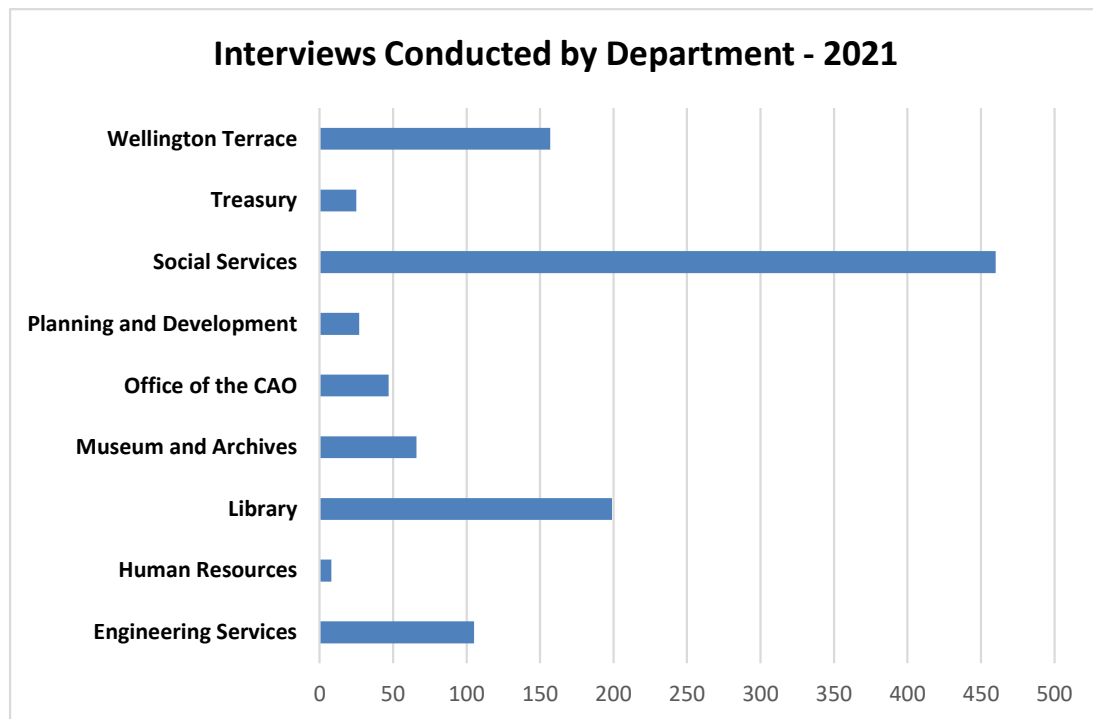
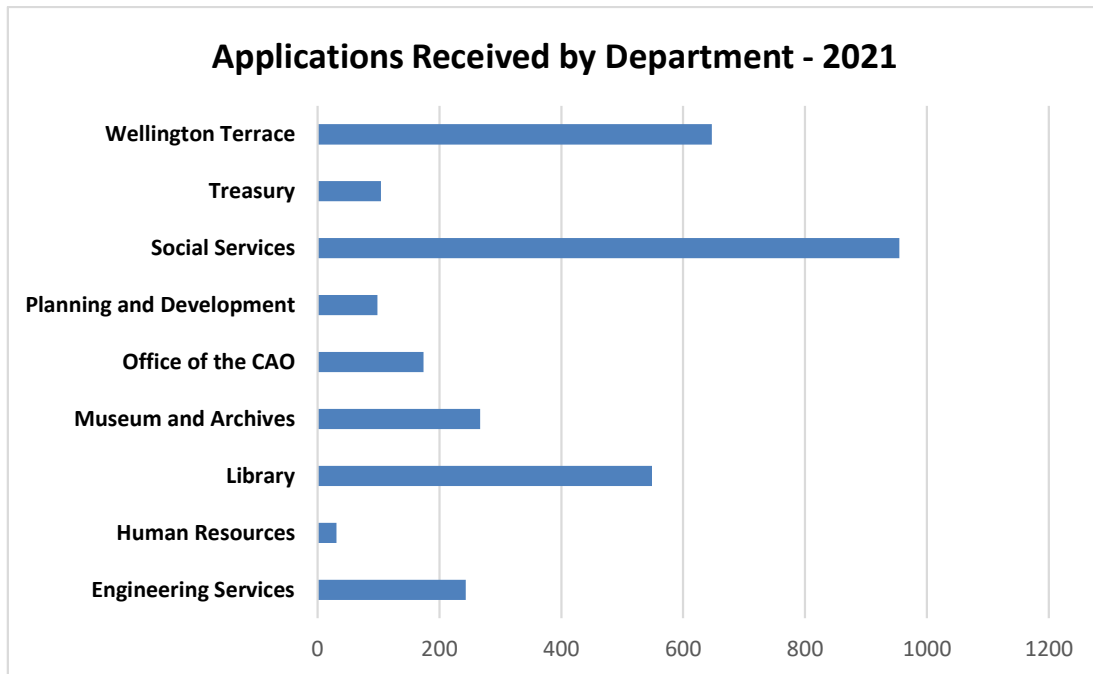
The following charts show the details relating to recruitment activity in 2021.

Year	Number of Formal Postings	Applications Received	Interviews Conducted
2021	366	3068	1094
2020	228	2751	689
2019	258	3816	852
2018	255	3587	869
2017	219	3735	739

Formal Postings by Department

The top three (3) Departments with the most postings in 2021 were Wellington Terrace, Social Services and Library Services. These are the Departments with the largest pool of Permanent Part-time and Casual employees, so having these Departments with the largest amount of postings is a continued trend from year-to-year.





Declined Offer of Employment

Towards the end of 2018, an increase started to be observed of our top chosen candidates declining offers of positions. In 2021, we started to track the numbers more closely, with the results and the reasons provided outlined below. This points to the competitiveness of recruitment and the need to continue to be strategic with our employee initiatives in order to remain the “Employer of Choice.”

2021 Declined Employment Offers	24	Top Reasons
Accepted Position Elsewhere	11	#1 Reason
Schedule	5	#2 Reason
Vaccination Policy	2	#3 Reason

HR Technology

The Human Resources (HR) department, along with Information Technology (IT), started a project in 2021 to select a vendor and to start the process for the implementation of a new Human Resources Information System (HRIS). In conjunction with Treasury, an application was made for a Provincial modernization grant for which we were successful in obtaining.

This new HRIS system will be launched in 2022, and it will be a single location for employees to access their personal, job and benefits information through any web browser or a mobile application. Once deployed, the new HRIS will provide access to core HR functions and requests, based on the profile as a manager or an employee. This system will also provide the streamlining of recruitment processes, a centralized learning management system for training, a format to view and download pay statements and T4s, and much more. For all employees, the direct access functionality will become a new way of interacting with HR, giving employees the flexibility, autonomy, and a sense of engagement for a better overall employee experience.

In 2021, the KRONOS Attendance software was implemented for Library Services as well as Maintenance – Administration, providing more streamlined scheduling, time recording and online employee access to their schedule and shift changes from any location.

Employee Training and Development

There were number of training initiatives provided in 2021. To highlight some of the training that was provided, New Hire Orientation was delivered virtually due to the COVID-19 pandemic, report-writing training through AMCTO was provided to the management group, de-escalation training was provided to employees within the Libraries and Museum and Archives, and substance use training was rolled out County-wide.

The County of Wellington is committed to promoting the ongoing education and training of its employees. For the annual \$20,000 Tuition Reimbursement Grant open to County employees, in 2021 there were 13 employees who received funding to further their education.

Health, Safety and Wellness

COVID-19 Pandemic Health and Safety

As expected, the pandemic has continued to be a significant focus of the Health and Safety portfolio. With the onset of COVID-19 Vaccinations becoming available in 2021, we worked quickly to create a COVID-19 vaccination strategy with an optional thermometer tracking of those employees who received

their doses, as well as weekly vaccination promotion emails. In June 2021, all new hires to the County of Wellington were required to show proof of double vaccination and in September 2021, a mandatory COVID-19 vaccination policy was put into place for all existing employees.

Throughout the year, regular updates to the COVID-19 Protocol policy, screening and PPE requirements have occurred with communication to all employees, as a result of the changing Ministry, Public Health and Provincial requirements.

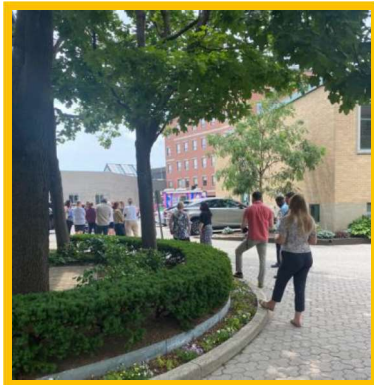
Joint Health and Safety Committees (JHSC)

There are now five (5) Joint Health and Safety Committees (JHSC) at the County of Wellington, as a result of an additional JHSC being established in 2021 at the County's request with Ministry of Labour approval, serving the Social Services Department with a multi-site agreement due to the unique nature of the working environments and clients served.

We commenced holding quarterly meetings with all of the JHSC Co-Chairs and with Scott Wilson – CAO and Susan Farrelly – Director of Human Resources to discuss emerging themes, activities and meeting minutes stemming from the JHSC meetings.

Here4Hope Partnership with Canadian Mental Health Association (CMHA) – Waterloo Wellington

In 2020, County Council approved the renewal of the three-year partnership with the Canadian Mental Health Association Waterloo Wellington (CMHA WW) to enable, continue to lead, and support the work of promoting life and preventing suicide in Wellington County. Regular reports are provided to AF&HR Committee and County Council on this partnership and its activities.



The Staff Recognition Sub-Committee's initiative of appreciating employees by having an ice cream truck visit various County locations in the summer was a huge hit. This is a photo of the long employee line up at the Administration complex and as the employees can attest – it was definitely worth the wait!

The Wellness Steering Committee set to work in 2021 to focus on the establishment of sub-committees and to focus efforts in the following areas:

- Health Promotion
- Diversity and Inclusion
- Staff Appreciation
- Mental Health and Suicide Prevention Training

Although the COVID-19 pandemic has impacted a number of the activities, the work continued in conjunction with Communications, Human Resources, and Cecilia-Marie Roberts – Suicide Prevention Lead with CMHA WW. Specific strides were made in 2021 by continuing to offer SafeTalk sessions when able, promoting a series of Mental Health and Wellness webinars, rolling out email communication along with the very successful Here4Hope campaign held in the Fall. The Terms of References were developed for each sub-committee and members were chosen throughout the County departments. An annual work plan was created for each of the sub-committees and presented to the Staff Advisory Committee in December 2021/January 2022 for the year-ahead.

County Culture Legacy Project

The County of Wellington Strategic Action Plan guiding the work for the remaining term of Council indicates under the section “People as the Main Priority of Wellington County” that although the County has a strong positive corporate culture, this corporate culture is not documented anywhere. It became clear through the information-gathering of the Strategic Planning exercise, as well as observed during the various working sessions, that the County Culture is indeed something that is very special, but there isn’t a tangible document or outline defining this. As a Strategic Action in the Plan, the need to identify, define, document and instill the Wellington County Corporate Culture is outlined.

In order to understand why the County Culture is the way that it is today, we must seek to understand the legacy and impact of those who have served before us. The intent is to capture the legacy individuals have left for others, the impact they have had on the County Culture, and the special way they had served during their time for the County of Wellington to pave the way for the County Culture as it is today. By understanding the past, we can understand the culture of the present, and the culture that will best serve the County of Wellington into the future.

An exciting project is underway to capture the County Culture, through a partnership between Human Resources, Communications and the Museum and Archives. Under the leadership of Andrea Ravensdale – Communications Manager, Jana Burns – Museum and Wellington Place Administrator, Molly Wright – Manager of Human Resources and Susan Farrelly – Director of HR, summer students are involved in this project to capture the stories of individuals and initiatives identified as being instrumental in forming the County’s Culture and whose story needs to be shared.

Working closely with Communications and Museum staff over the course of this project, the goal is to create a book to capture this history, as well as to create a video, highlighting various people and key components of the County Culture. The intent is this would be shared for onboarding of new County employees and Elected Officials and to have available on our website and to be viewed for generations to come.

The goal for completion of the County Culture project is November 2022, providing a lasting legacy of the existing Council in “identifying, defining, documenting and instilling the Wellington County Corporate Culture” as identified in the Strategic Plan.

The Year Ahead - 2022 Annual Human Resources Plan

Human Resources is evolving and changing to meet the needs of the County. Projects are continually re-evaluated and modified depending upon the County and Departmental priorities. Other considerations include employee availability and budget, among other factors. The following is a list of some of the projects, initiatives or priorities carried over from the previous year and/or new items planned for the coming year. This is not an exhaustive list and will be adjusted as new opportunities or priorities are identified and developed in response to corporate and employee needs.

- Human Resources Information System (HRIS) project implementation.
- Review and refresh of County interview and reference-checking processes.
- County-wide training on Mental Health and Wellness.
- County-wide retraining of Respectful Workplace and Workplace Violence Prevention Policies.
- Identification and roll-out of County-wide training on Diversity and Inclusion.
- Continuation of partnership and work with CMHA WW for Life Promotion and Suicide Prevention, including a Here4Hope community event in the Fall and continuing work of the Sub-Committees of Employee Recognition, Health Promotion and Diversity and Inclusion.
- Continuation of the COVID-19 Vaccination Promotion Strategy.
- Ongoing support of employee redeployment to the Wellington-Dufferin-Guelph Public Health COVID-19 Vaccination clinics.
- Monitoring and communicating evolving County-wide COVID-19 requirements and protocol.
- Hiring of new HR position of Disability Management Coordinator.
- Review of Performance Appraisal process and forms in consideration of an Employee Development Programme.
- Completion of the County Culture Legacy Project.