



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

May 16, 2023
County Administration Centre
Guthrie Room

Present: Warden Andy Lennox
Councillor Chris White (Chair)
Councillor Steve O'Neill
Councillor Earl Campbell
Councillor James Seeley

Also Present: Councillor Matthew Bulmer
Councillor Campbell Cork
Councillor Jeff Duncan

Staff: Jennifer Adams, County Clerk
Susan Aram, Deputy Treasurer
Ken DeHart, County Treasurer
Susan Farrelly, Director of Human Resources
Emma Lahay - Payroll Manager
Jackie Osti, Manager of Purchasing and Risk Management Services
Andrea Ravensdale, Communications Manager
Michele Richardson, Assistant Director of Human Resources
Cecilia Marie Roberts, Manager, Strategic Wellness Initiatives
Eden Weiss, Communications Officer
Scott Wilson, CAO
Molly Wright, Manager, Human Resources - Employee Development

1. Call to Order

At 1:00 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

1/5/23

Moved by: Councillor Campbell

Seconded by: Councillor Seeley

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

Carried

3.2 2022 Audited Financial Statements

2/5/23

Moved by: Councillor Seeley

Seconded by: Councillor Campbell

That the County of Wellington's audited financial statements for the period ending December 31, 2022, be approved.

Carried

4. Administration

4.1 Social Media Update and Discussion

3/5/23

Moved by: Warden Lennox

Seconded by: Councillor O'Neill

That the Administration, Finance and Human Resources Committee receive the Social Media Update and Discussion report for information.

Carried

5. Finance

5.1 Financial Statements as of April 30, 2023

4/5/23

Moved by: Councillor Seeley

Seconded by: Councillor Campbell

That the Corporate Financial Statements for the County of Wellington as of April 30, 2023 be approved.

Carried

5.2 GFOA 2021 Canadian Award for Financial Reporting

5/5/23

Moved by: Councillor Campbell

Seconded by: Warden Lennox

That the Government Finance Officers Association (GFOA) 2021 Canadian Award for Financial Reporting be received for information.

Carried

5.3 Kitchen Renovations – 131 and 133 Wyndham St. Residential Units

6/5/23

Moved by: Warden Lennox

Seconded by: Councillor Campbell

That the kitchen renovation project at 131 and 133 Wyndham Street North in Guelph, be awarded to Hartel Maintenance Inc., of Guelph, Ontario at the total amount of \$179,747.46 and Shuhs Appliances of Guelph, Ontario at a the total amount of \$22,634.82 for a combined total of \$202,382.28 excluding H.S.T. @ 13%; and

That the funding for this project be approved as set out in the schedule; and

That the County Treasurer be authorized to transfer the additional funding for this project from the County Property Reserve; and

That staff be authorized to issue the Purchase Order for the contract; and

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

Carried

- 5.4 Capital Budget Funding Amendment for Beatty Line: Garafraxa/St. Andrew Street Project

7/5/23

Moved by: Councillor O'Neill

Seconded by: Councillor Campbell

That the funding amendment for capital project 21930031 Beatty Line, Garafraxa to St. Andrew Street be approved.

Carried

- 5.5 2024 Budget and 10-Year Plan Process

8/5/23

Moved by: Warden Lennox

Seconded by: Councillor Campbell

That the 2024 Budget process timetable be approved.

Carried

6. Human Resources

- 6.1 2022 Annual Human Resources Report

9/5/23

Moved by: Councillor Seeley

Seconded by: Councillor Campbell

That the 2022 Annual Human Resources Report be received for information.

Carried

7. Closed Meeting

10/5/23

Moved by: Councillor Campbell

Seconded by: Councillor Seeley

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 2:39 pm, the Chair adjourned the meeting until June 20, 2023 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, 2022

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Prepared May 11, 2023, for the Audit Committee
Meeting May 16, 2023

kpmg.ca/audit

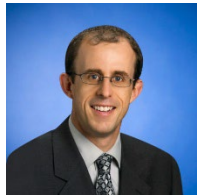


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KPMG contacts

The contacts at KPMG in connection with this report are:



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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?

Transparency report



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**.



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, 2022. This Audit Findings Report builds on the Audit Plan we presented to the Committee.

Finalizing the audit

As of May 11, 2023, 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 letter updates

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.

Consolidated Financial Statement Highlights

Statement of Financial Position

- Net Financial Assets have increased by \$20M, primarily driven by an increase in portfolio investments.
- Financial assets amount to \$212M, while Liabilities amount to \$93M.

Statement of Operations

- 2022 revenues have increased \$20M over 2021 revenue, primarily driven by increased Federal grant revenues and increased taxation revenues
- Federal grant revenues increased \$9.7M in 2022 primarily related to childcare grants.
- Taxation revenue increased \$4.5M in 2022
- Expenses increased, impacted by inflationary pressures, in addition to increased expenses in Social and Family Services.
- Annual surplus for fiscal 2022 amounted to \$28.2M

Statement of Cash Flows

- Cash generated from operating activities amounted to \$61M, which was significantly used to acquired tangible capital assets (\$33M) and to acquire Long-Term Investments (\$36.5M).
- The County issued a new debt issuance which generated \$6.5M of cash, which was substantially offset by the \$4.6M of scheduled debt repayments made in 2022.
- The County as at December 31, 2022 has \$53.5M of cash and cash equivalents.

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	Why is it significant?
Risk of material misstatement due to fraud resulting from fraudulent revenue recognition.	<p>This is a presumed risk of material misstatement due to fraud under Canadian auditing standards.</p> <p>However, the audit team has rebutted this presumption due to the following reasons:</p> <ul style="list-style-type: none">— 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.	Why is it significant?
Risk of material misstatement due to fraud resulting from management override of controls	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
<p>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.</p> <ul style="list-style-type: none">— 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. <p>No findings were identified in our testing performed.</p>

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 2022 payroll expenses
- 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 \$5.8M of DCs were collected and \$5.5M recognized as development charge revenue in Fiscal 2022.
- 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, vouching samples of additions and disposals in fiscal 2022.
- Review of expense accounts to ensure that items related to tangible capital assets were not inappropriately expensed in 2022.
- Testing of the reasonableness of amortization expense.

KPMG did not find any issues identified through our audit procedures. Capital additions for Fiscal 2022 amounted to approximately \$35M, while amortization expense amounted to \$26.2M.

Audit risks and results (continued)

Other areas of focus	Our audit approach and findings
Investments and related income	<ul style="list-style-type: none">— Confirmation of details with investment managers— KPMG maintained direct custody over the submission and receipt of confirmations with the various investment managers
Taxation Revenue	<ul style="list-style-type: none">— KPMG confirmed directly with each of the lower tier municipalities the amount of taxes remitted to the County for 2022 and confirmed any year end payable/receivable balances.— KPMG maintained direct custody over the confirmation process.
Expenses	<ul style="list-style-type: none">— 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	<ul style="list-style-type: none">— 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.

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 27, 2023 is in effect for the fiscal 2022 audit.
Reports to the Council	Representations of management
We have provided our Audit Findings Report to the Committee in May of 2023.	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.	<u>Learn more</u>
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.	<u>Learn more</u>
	Financial reporting and audit considerations: The impact of COVID-19 on financial reporting and audit processes.	<u>Learn more</u>
	KPMG Global IFRS Institute - COVID-19 financial reporting resource center.	<u>Learn more</u>
Accelerate 2020	Perspective on the key issues driving the audit committee agenda.	<u>Learn more</u>
IFRS Breaking News	A monthly Canadian newsletter that provides the latest insights on international financial reporting standards and IASB activities.	<u>Learn more</u>
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.	<u>Sign-up now</u>
Current Developments	Series of quarterly publications for Canadian businesses including Spotlight on IFRS, Canadian Securities & Auditing Matters and US Outlook reports.	<u>Learn more</u>
Board Leadership Centre	Leading insights to help board members maximize boardroom opportunities.	<u>Learn more</u>

Appendix 3: Management representation letter

KPMG LLP
120 Victoria Street South
Suite 600
Kitchener, ON N2G 0E1
Canada

May 25, 2023

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, 2022.

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 27, 2023, 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 16, 2023
Subject: **2022 Audited Financial Statements**

Background:

The County's 2022 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 25, 2023, at which point the statements will be posted to the County's website.

The 2022 Audited Consolidated Financial Statements report the County's (including Wellington Housing Corporation and our proportionate share of Wellington Dufferin Guelph Public Health Unit) financial position on December 31, 2022, and its financial performance during the year. The consolidated financial statements provide transparency and accountability to taxpayers and Council.

Legislative Requirements:

The Municipal Act, 2001 requires that every Ontario municipality prepare annual audited financial statements. Each municipality provides a copy to the Ministry of Municipal Affairs and Housing (MMAH) when the municipality submits its annual Financial Information Return (FIR). Municipal financial statements must be prepared in accordance with generally accepted accounting principles for local governments as recommended by the CPA Canada – Public Sector Accounting Board (PSAB) and include comparative figures from the prior year as well as a comparison of actual to budget results.

There are five main components to the financial statements of the County:

1. **Consolidated Statement of Financial Position** – provides key details about the County's assets, liabilities and any accumulated surplus for a given year.
2. **Consolidated Statement of Operations** – provides information about the County's revenues, expenses, and the year-end results of surplus or deficit for the reporting period.
3. **Consolidated Statement of Change in Net Financial Assets** – explains the difference between the County's annual surplus and the change in its net financial assets during the reporting period.
4. **Consolidated Statement of Cash Flow** – provides details on changes in cash and cash equivalents since the previous reporting period.
5. **Notes to the Financial Statements** – provide additional details and contain important information and explanations for the financial statements.

Overview and Highlights:

Consolidated Statement of Financial Position

Financial Assets

Financial assets increased by \$30.6 million in 2022 over 2021. Higher portfolio investments reflect operating surpluses, higher reserve balances, and higher capital fund balances due to timing differences between the receipt of funds and spending.

Financial Liabilities

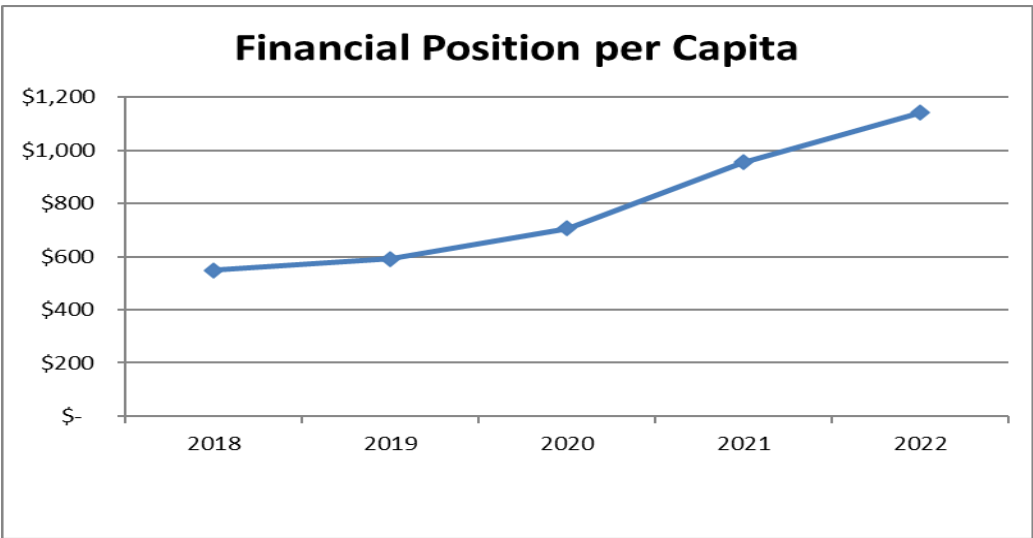
Accounts payable and accrued liabilities are \$5.3 million more at 2022 year-end than in 2021. While often differences can be timing related, over \$2 million in General Operating Grant (\$0.98 million) and Canada-Wide Early Learning and Childcare funding (\$1.07 million) was due to be paid out at year-end. As well, over \$1.5 million was payable at year-end for additional salt being purchased for roads (\$0.84 million) and curbside collection for Solid Waste Services (\$0.68 million).

Deferred revenues were also up by almost \$3 million in 2022 over 2021 due to a 2023 shared services payment made in advance of \$1.7 million, Workforce Funding for childcare of \$0.52 million and Housing adjustment funding of \$0.64 million to be earned in 2023 (See Note 5 for deferred revenue details including balances for the County’s obligatory reserve funds for the Canada Community Building Fund (CCBF), Ontario Community Infrastructure Fund (OCIF) and development charges).

In 2022, the County completed a debt issue in the amount of \$6.5 million to take advantage of lower interest rates. This issue was in advance of most of the expenditures related to the new Arthur Shop construction. This increased debt outstanding by almost 6% at year-end. Details of debt outstanding, interest rates and maturities are provided in Note 10 – Net Debentures.

Net Financial Assets

In 2022, net financial assets (financial assets less liabilities) increased by over 21% mainly due to higher portfolio investments as previously mentioned.

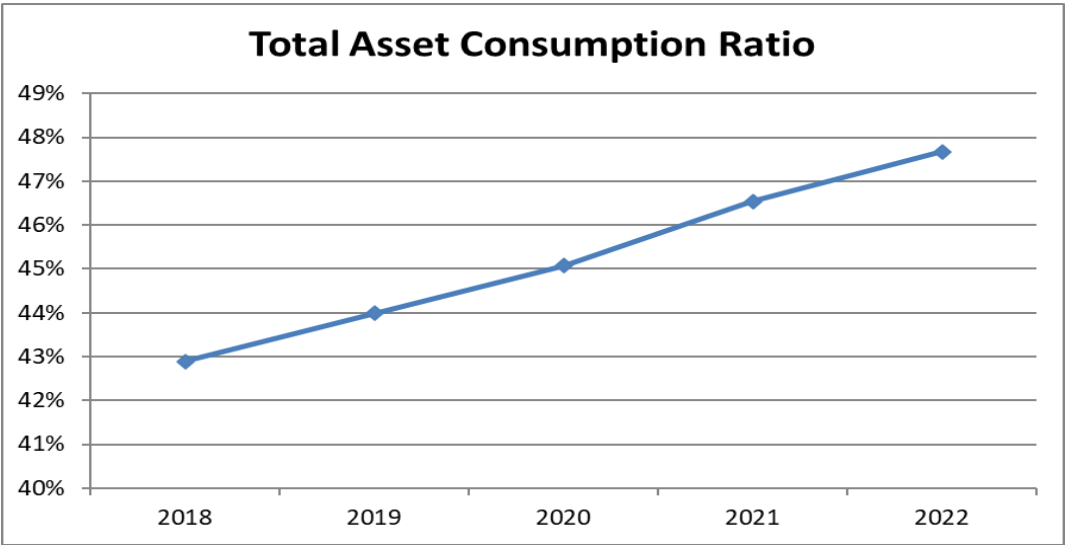


Financial Position per Capita (Net Financial Assets/Population) – is a key indicator of a municipality’s financial sustainability and provides information on the financial resources the County has available to provide future services. At \$1,142 the County’s financial position per capita is close to the Waterloo/Wellington average financial position per capita by geographic location of \$1,115 (per BMA 2022 Municipal Study based on 2021 FIR).

Non-Financial Assets

Non-financial assets include tangible capital assets, inventories of supplies and prepaid expenses. Tangible capital assets are included on the statement of financial position at the net book value which is their actual historical cost less any accumulated amortization.

The total asset consumption ratio (total accumulated amortization/total gross cost of capital assets) provides an estimate of the useful life left in the municipality’s capital assets or the value of the tangible capital assets that have been consumed. At 47.7%, the County’s ratio is slightly higher than the County comparator group average of 46.4% (per BMA 2022 Municipal Study based on 2021 FIR) and is trending upward towards moderately old per the Ministry of Municipal Affairs and Housing guideline of 26%-50% indicating moderately new, and 51%-75% indicating moderating old.



Accumulated Surplus

The accumulated surplus increased by 5.3% in 2022 over 2021 and while \$562 million seems like a large amount, it consists of non-cash components, restricted cash, and unrestricted cash so this entire amount would not be readily available to meet financial commitments. Note 12 of the financial statements identifies these amounts with \$440.2 million being equity in tangible capital assets, \$24.6 million in Council approved specific purpose reserve funds and \$104.7 million in capital and contingency reserves.

Consolidated Statement of Operations

Revenues

Revenue is an accounting of all the County’s earnings for the year. The main sources of revenue are property taxation, government transfers, and user fees but also includes sales, rent, interest, donations, and development charges. In 2022, revenue actuals were \$15 million higher than budgeted and almost \$20 million higher than prior year actuals. Most of this difference is due to higher government transfers including almost \$8 million in Canada-Wide Early Learning and Childcare and another \$2 million in Homelessness Partnering Strategy federal funding (see Note 14 Provincial and Federal Government Transfers for more detailed information).

Expenses

Expenses are monies spent during the year for any items that reduce the value of the County’s assets. Payments for salaries and benefits, goods and services, transfer payments, insurance and interest constitute expense. Amortization expense is a non-cash amount that represents the portion of the historical cost of the County’s tangible capital assets that was used up during the year.

In 2022, actual expenses were \$9 million higher than budgeted and almost \$16 million higher than 2021. The largest increase in expenses related to transfer payments with an almost \$7 million increase in transfer payments for Children's Early Years, \$3 million increase for Ontario Works and \$2.5 million for Social Housing.

For 2022, the amortization expense was \$26.2 million versus a budget of \$26.7 and prior year actuals of \$25.4 million. Amortization expense has been included in each department's expenses on the Statement of Operations but has also been broken out on Note 22. Transportation services amortization expense of \$15.4 million accounts for almost 50% of the total amortization expense. The amortization expense is again broken out by asset type in Note 11.

Consolidated Statement of Change in Net Financial Assets

This statement explains the difference between the surplus from operations reported on the consolidated statement of operations and the change in net financial assets for the period. The main item that explains the change is the recognition of the whole cost of the County's acquisition of tangible capital assets. This is a utilization of a financial asset to acquire a non-financial one, with a resulting reduction in net financial assets. The annual surplus also recognizes the consumption of that those assets over time recorded as amortization expense.

Acquisition of Tangible Capital Assets

The acquisition of tangible capital assets represents the total funds spent by the County to acquire tangible capital assets during 2022. This amount was \$33.1 million for 2022 representing an increase of \$8.2 million over 2021. It is also interesting to note that the County spent more on the acquisition tangible capital assets (\$33.1 million) then was used up or amortized (\$26.2 million). The County uses cash reserves, property taxes, long-term debt, government transfers or development charges to fund the purchase of tangible capital assets.

Loss/(Gain) on Disposal of Tangible Capital Assets

The consolidated statement of change in net financial assets shows a gain when a tangible capital asset is sold or taken out of use and the proceeds are greater than the net book value of the asset. For 2022, the County had a gain of \$194,744 on the disposal of assets and this appears as revenue in the statement of operations (a loss is reported as an expense).

Increase in Net Financial Assets

The County's net financial assets increased in 2022 by \$21.1 million however this was \$5.2 million lower than the 2021 increase of \$26.3 million since the County spent more than \$8.2 million more on the acquisition of tangible capital assets (non-financial assets) in 2022.

Consolidated Statement of Cash Flows

The statement of cash flow shows how cash was used and provides details on changes to cash and cash equivalents compared to the prior year.

Operating Activities

The statement begins with the annual surplus. Non-cash items are then added or backed out of this surplus depending on how they are treated in the statement of operations. For example, amortization has been included in the annual surplus as an expense but because it is a non-cash item, it is added back to the year-end results. The change in charges to operations is then added or removed as well. For example, accounts payable and accrued liabilities has increased in 2022 over 2021 by \$5.3 million which means on December 31, 2022, there is more cash included in cash and cash equivalents because it was not spent on payables.

Capital Activities

This area provides a summary of capital transactions that took place including cash used to acquire tangible capital assets offset by proceeds from the sale of tangible capital assets which were treated as an expense on the statement of operations.

Investing Activities

This area shows the amount of funds that were invested in long-term investment during the year offset by cash received by the repayment of loans.

Financing Activities

The financing section identifies funds received from long-term debt financing as well as the amount of long-term debt principal repaid during the year.

Notes to the Financial Statements

The notes are an integral part of the financial statement package and provide additional information related to specific line items contained in one or more of the statements. Below are a few interesting note examples but as a reader you are encouraged to read them all.

Note 1. a) (i) Basis of Consolidation – Describes the entities that are consolidated in the financial statements:

- Wellington County Police Services Board
- Wellington County Public Library Board
- Wellington County Housing Corporation (WHC)
- County share of Wellington Dufferin Guelph Health Unit (32%)

Note 1. c) (ii) Contributions of Tangible Capital Assets – identifies the fair value of tangible capital assets that have been donated to the County. The value of the contributed asset is then recorded as revenue. There were no contributed assets in 2022 but we did receive the 65 Delhi Street building to be used for transitional housing in 2021 with an appraised value at that time of \$3 million.

Note 4 Loans Receivable – Provides more detailed information on loans receivable including minor cost sharing agreements with Centre Wellington as well as the Keep Well – Emergency Business Sustainability Fund loans provided during COVID. These loans continue to be repaid with \$185,683 in principal repaid in 2022 and only one loan of \$8,000 considered doubtful to be repaid.

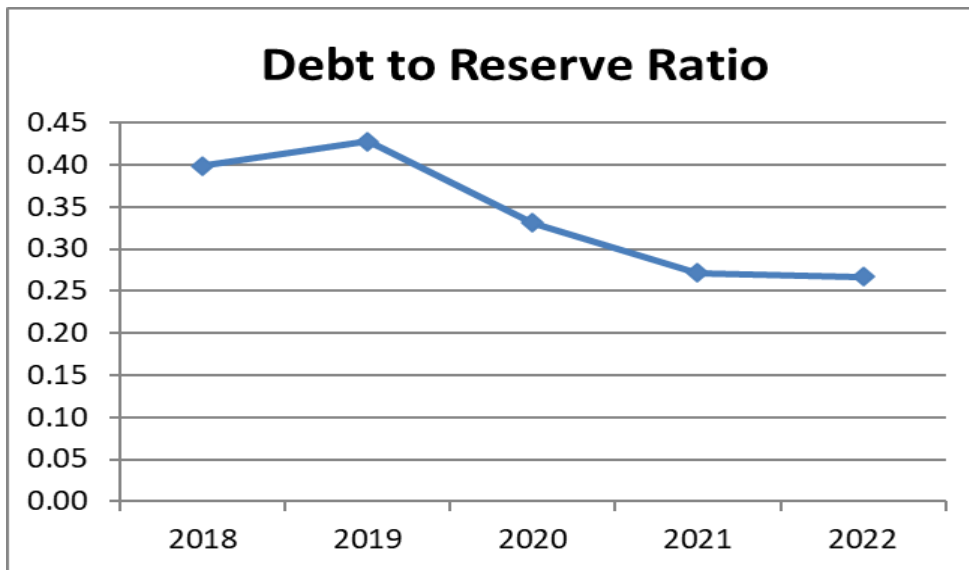
Note 6 Landfill Site Closure and Post-Closure Liability – Provides more detailed information on the landfill site closure and post-closure liability calculation. For 2022, the liability reported on the financial statements decreased by \$0.77 million mainly due to the increase in the County's long-term borrowing rate to 4.72% (2021 - 2.75%) which is used to discount the 30-year forecast of related costs.

Note 7 Post Employment/Retirement Liability – Provides more detailed information on the County's liability for post-employment benefits. For 2022, the liability for the County (not including the Wellington-Dufferin-Guelph Public Health Unit) based on a December 2020 actuarial review is \$2.16 million and is fully funded by the Post-Employment Benefit reserve fund. An updated actuarial review will be conducted in the Fall of 2023.

Note 8 Workplace Safety and Insurance Board – The WSIB liability for 2022 is \$1.44 million and is based on an actuarial evaluation from December 2020. The WSIB liability if fully recovered by the Workplace Safety and Insurance reserve fund. An updated actuarial review will be conducted in the Fall of 2023.

Note 12 Accumulated Surplus – Provides additional information on what makes up the accumulated surplus shown on the Consolidated Statement of Financial Position. The majority amount is the investment in tangible capital assets (\$440 million) and the capital fund (\$38.8 million) offset by net long-term liabilities or debt of \$34.5 million plus contingency and capital reserves (\$104.7 million) and specific purpose reserve funds (\$24.6 million).

The debt to reserve ratio provides a measure of financial discipline by comparing total debt to the total reserve and reserve fund balances. As per the County's debt management policy, a generally accepted target ratio for municipalities is no more than 1:1 and the County has self-imposed a more stringent ratio of 0.75:1. For 2022, the County has maintained a prudent ratio of 0.27:1 which indicates that for every \$0.27 in debt outstanding the County has \$1 in reserves and reserve funds.



Recommendation:

That the County of Wellington's audited financial statements for the period ending December 31, 2022, be approved.

Respectfully submitted,

Susan Aram, CPA, CGA
Deputy Treasurer



County of Wellington
Financial Statements
For the year ended December 31, 2022



County of Wellington
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For the year ended December 31, 2022

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INDEPENDENT AUDITORS' REPORT

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

Opinion

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, 2022
- 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, 2022, 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.



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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.



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- 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

Kitchener, Canada

May 25, 2023

County of Wellington

Consolidated Statement of Financial Position

As at December 31	2022	2021
	\$	\$
Assets		
Financial Assets		
Cash and Cash Equivalents (Note 3)	53,457,438	56,020,725
Accounts Receivable	10,906,690	11,100,646
Portfolio Investments (Note 3)	147,216,180	113,664,072
Loans Receivable (Note 4)	515,771	722,141
Total Financial Assets	212,096,079	181,507,584
Liabilities		
Accounts Payable and Accrued Liabilities	27,079,127	21,753,664
Deferred Revenue (Note 5)	18,313,148	15,459,267
Landfill Site Closure & Post Closure Liability (Note 6)	9,417,141	10,190,146
Post-Employment/Retirement Liability (Note 7)	2,646,094	2,462,766
WSIB Liability (Note 8)	1,441,023	1,394,249
Other Long-Term Liabilities (Note 9)	13,827	45,065
Net Debentures and Loans (Note 10)	34,494,973	32,566,214
Total Liabilities	93,405,333	83,871,371
Net Financial Assets	118,690,746	97,636,213
Non-Financial Assets		
Tangible Capital Assets (Note 11)	440,199,215	433,813,213
Inventories of Supplies	658,436	844,591
Prepaid Expenses	2,934,546	1,987,575
Total Non Financial Assets	443,792,197	436,645,379
Accumulated Surplus (Note 12)	562,482,943	534,281,592

County of Wellington

Consolidated Statement of Operations

For the year ended December 31	(Note 20) Budget	2022	2021
	\$	\$	\$
Revenues			
Taxation (Note 13)	116,401,800	116,304,778	111,844,954
Government Transfers			
Provincial (Note 14)	85,951,044	87,726,421	87,314,523
Federal (Note 14)	10,474,840	17,823,306	8,183,299
Municipal	26,342,700	25,631,290	23,092,243
Fees and Service Charges	12,732,300	13,815,352	13,245,063
Licences, Permits, Rent	8,807,400	9,077,966	8,603,886
Interest, Donations, Other	5,272,700	6,496,436	7,110,700
Development Charges	1,057,000	5,538,045	3,179,074
Total Revenues	267,039,784	282,413,594	262,573,742
Expenses			
General Government	24,364,233	22,288,604	20,443,660
Protection to Persons & Property	19,789,505	19,955,019	19,867,211
Transportation Services	33,277,927	35,406,014	32,506,942
Environmental Services	13,876,620	13,045,835	14,480,259
Health Services	15,922,138	15,767,218	18,606,612
Social Housing	40,775,736	45,241,079	43,026,625
Social and Family Services	80,065,444	86,319,731	74,278,539
Library	9,154,313	9,252,302	8,709,080
Museum	2,559,612	2,619,296	2,503,684
Planning and Development	4,995,755	4,317,145	3,857,650
Total Expenses	244,781,283	254,212,243	238,280,262
Annual Surplus	22,258,501	28,201,351	24,293,480
Accumulated Surplus, Beginning of Year	534,281,592	534,281,592	509,988,112
Accumulated Surplus, End of Year	556,540,093	562,482,943	534,281,592

County of Wellington

Consolidated Statement of Change in Net Financial Assets

For the year ended December 31	(Note 20) Budget	2022	2021
	\$	\$	\$
Annual Surplus	22,258,501	28,201,351	24,293,480
Acquisition of Tangible Capital Assets	(57,465,000)	(33,137,867)	(24,884,691)
Amortization of Tangible Capital Assets	26,700,000	26,194,432	25,378,798
Loss/(Gain) on Disposal of Tangible Capital Assets	-	(194,744)	2,607
Proceeds on Sale of Tangible Capital Assets	-	752,177	470,877
	(8,506,499)	21,815,349	25,261,071
Acquisition of Inventories of Supplies	-	(658,436)	(844,591)
Acquisition of Prepaid Expenses	-	(2,934,546)	(1,987,575)
Consumption of Inventories of Supplies	-	844,591	1,400,178
Use of Prepaid Expenses	-	1,987,575	2,426,794
Change in Net Financial Assets	(8,506,499)	21,054,533	26,255,877
Net Financial Assets, Beginning of Year	97,636,213	97,636,213	71,380,336
Net Financial Assets, End of Year	89,129,714	118,690,746	97,636,213

County of Wellington

Consolidated Statement of Cash Flows

For the year ended December 31	2022	2021
	\$	\$
Cash Provided By (Used In):		
Operating Activities:		
Annual Surplus	28,201,351	24,293,480
Items Not Involving Cash:		
Amortization	26,194,432	25,378,798
Loss/(Gain) on Disposal of Tangible Capital Assets	(194,744)	2,607
Contributed Tangible Capital Assets	-	(3,000,000)
Change in Post Employment/Retirement Liability	183,328	102,851
Change in WSIB Liability	46,774	33,145
Change in Landfill Liability	(773,005)	1,576,581
Change in Other Long-Term Liabilities	(31,238)	(45,064)
Change in Non-Cash Assets and Liabilities:		
Accounts Receivable	193,956	(1,061,140)
Accounts Payable and Accrued Liabilities	5,325,463	191,300
Deferred Revenue	2,853,880	1,034,490
Inventories of Supplies	186,155	555,587
Prepaid Expenses	(946,971)	439,219
Net Change in Cash from Operating Activities	61,239,381	49,501,854
Capital Activities:		
Proceeds on Sale of Tangible Capital Assets	752,177	470,877
Cash Used to Acquire Tangible Capital Assets	(33,137,867)	(21,884,691)
Net Change in Cash from Capital Activities	(32,385,690)	(21,413,814)
Investing Activities:		
Loan Receivable Collected	206,370	231,363
Change in Long-Term Investments	(33,552,107)	(16,687,833)
Net Change in Cash from Investing Activities	(33,345,737)	(16,456,470)
Financing Activities:		
Long-Term Debt Issued	6,500,000	1,825,000
Long-Term Debt Repaid	(4,571,241)	(3,846,360)
Net Change in Cash from Financing Activities	1,928,759	(2,021,360)
Net Change in Cash and Cash Equivalents	(2,563,287)	9,610,210
Cash and Cash Equivalents, Beginning of Year	56,020,725	46,410,515
Cash and Cash Equivalents, End of Year	53,457,438	56,020,725

Notes to the Financial Statements For the Year Ended December 31, 2022

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% (2021 – 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 because 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 the market values of investments are considered to be other than temporary when the carrying value exceeds market value for more than three years.

**Notes to the Financial Statements
For the Year Ended December 31, 2022**

(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 \$7,393,862 (2021-\$6,948,539). 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 \$5,382,865 (2021 - \$6,785,022) 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 \$1,014,830 (2021-\$50,502) received by the County under the Ontario Community 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, 2022**

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	10 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 2022 is \$0 (2021 - \$3,000,000).

(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 3,300 maps, textual records, microfilm, and audio-visual and digital media. Both collections relate to the history of Wellington County and are fully catalogued in the County's collections database. The collection is maintained and stored at the Wellington County Museum & Archives as per professional Museum and Archives standards.

**Notes to the Financial Statements
For the Year Ended December 31, 2022**

(iv) Interest Capitalization

Borrowing costs incurred because 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 the activities necessary to prepare the asset for its intended use are complete. If only minor modifications are outstanding, this indicates that substantially all the activities are complete.

The capitalized interest costs associated with the acquisition or construction of tangible capital assets during the year was \$119,013 (2021 - \$0).

(v) Leased Tangible Capital Assets

Leases which transfer substantially all 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 \$114,396 (2021 - \$103,264) 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 \$53,457,438 (2021 - \$56,020,725) are reported on the Consolidated Statement of Financial Position at cost.

Total portfolio investments of \$147,216,180 (2021 - \$113,664,072) are reported on the Consolidated Statement of Financial Position at cost and have a market value of \$139,575,772 (2021 - \$116,760,588).

On December 31, 2022, 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. 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 at December 31, 2022.

**Notes to the Financial Statements
For the Year Ended December 31, 2022**

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, 2022 was \$6,615 (2021 - \$13,230).

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, 2022 was \$42,232 (2021 - \$56,304).

(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 into 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 2022 was \$185,683 (WWCFDC \$161,431, SEDC \$24,252) (2021 - total \$194,436, WWCFDC \$146,311, SEDC \$48,125) leaving an outstanding balance at December 31, 2022 of \$474,924 (WWCFDC \$400,615, SEDC \$74,309) (2021-total \$660,607, WWCFDC \$562,046, SEDC \$98,561). 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.

	2022	2021
	\$	\$
Cost Sharing Agreements with Township of Centre Wellington		
Groves Memorial Hospital Sub-Watershed Study Phase 2(0% Interest, maturity 2023)	6,615	13,230
	6,615	13,230
Fergus Library Soil Remediation (0% Interest, maturity 2025)	39,389	52,514
Fergus Library Site Work (0% Interest, maturity 2025)	2,843	3,790
	42,232	56,304
Total Cost Sharing Agreements with Township of Centre Wellington	48,847	69,534
Keep Well - Emergency Business Sustainability Fund		
Wellington-Waterloo Community Futures Development Fund (3% annual interest rate less 1% administration fee, maturity 2025)	400,615	562,046
Less: Valuation Allowance	(8,000)	(8,000)
	392,615	554,046
Saugeen Economic Development Corporation	74,309	98,561
Total Keep Well - Emergency Business Sustainability Loans	466,924	652,607
Total Loans Receivable	515,771	722,141

**Notes to the Financial Statements
For the Year Ended December 31, 2022**

5. DEFERRED REVENUE

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

	2022	2021
	\$	\$
Canada Community Building Fund	5,382,865	6,785,022
Ontario Community Infrastructure Fund (OCIF)	1,014,830	50,502
Development Charges	7,393,862	6,948,539
Deferred Operating and Capital Grants	4,434,370	1,643,366
Other	87,221	31,838
	18,313,148	15,459,267
	2022	2021
Balance, Beginning of Year		
Canada Community Building Fund	6,785,022	5,543,456
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
Amounts Received		
Canada Community Building Fund	2,883,922	5,656,318
OCIF	3,759,468	1,863,466
Safe Restart Fund	-	1,449,108
Development Charges	7,692,424	5,267,019
Deferred Operating and Capital Grants	9,603,158	6,534,697
Other	81,223	49,679
Interest Earned	401,993	324,272
	24,422,188	21,144,559
Contributions Realized as Revenue	(21,568,307)	(20,110,069)
Balance, End of Year	18,313,148	15,459,267

6. LANDFILL SITE CLOSURE AND POST-CLOSURE LIABILITY

The County is responsible for all aspects of solid waste management. As of December 31, 2022, 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, 2022, is \$10,722,429 (2021- \$11,783,831). The amount reported on the Consolidated Statement of Financial Position as of December 31, 2022, is \$9,417,141 (2021 - \$10,190,146) and the amount remaining to be recognized is \$1,305,287 (2021-1,593,685).

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 4.72% (2021 – 2.75%). The forecast period was increased to recognize significant costs associated with the expected closure of Riverstown Landfill Site Phase 2 in 2050.

**Notes to the Financial Statements
For the Year Ended December 31, 2022**

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 87.85% (2021-86.48%) of the liability is recognized and reported, which represents the estimated weighted average capacity used to December 31, 2022. It is estimated that sufficient landfill site capacity exists for approximately 28 years.

Of the \$9,417,141 (2021 - \$10,190,146) recognized as a liability, \$0 (2021 - \$908,819) is included on the Consolidated Statement of Financial Position as a reduction to budgetary accumulated surplus to be recovered from future general municipal revenues. \$9,417,141 (2021 - \$9,281,327) 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 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 regular 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 eligible to retire under the provisions of the OMERS pension plan.

The present value of these benefit obligations at December 31, 2022 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 \$2,646,094 (2021 - \$2,462,766) recognized as a liability, \$483,772 (2021 - \$492,027) is related to the County's share of the Wellington-Dufferin-Guelph Health Unit, \$483,772 (2021 - \$506,981) 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 \$2,162,322 (2021 - \$1,955,785) 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, 2022	Liability as at December 31, 2022	Liability as at December 31, 2021
		\$	\$
Dental	51	497,334	447,949
Extended Health Care	51	1,556,872	1,420,509
Life Insurance	49	108,116	102,281
County of Wellington		2,162,322	1,970,739
Wellington-Dufferin Guelph Public Health Unit		483,772	492,027
Consolidated Total		2,646,094	2,462,766

Notes to the Financial Statements
For the Year Ended December 31, 2022

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

	2022	2021
	\$	\$
Accrued Benefit Obligation:		
Balance, beginning of year	2,732,789	2,709,840
Current benefit cost	146,458	139,067
Change due to Plan Amendment	-	-
Interest	88,632	87,028
Benefits paid	(157,737)	(203,146)
Actuarial gain / (loss)	-	-
Balance, end of year	2,810,142	2,732,789
Unamortized actuarial loss	(647,820)	(762,050)
Liability for benefits	2,162,322	1,970,739
Wellington-Dufferin-Guelph Public Health Unit	483,772	492,027
Consolidated Total	2,646,094	2,462,766

Included in expenses is \$114,230 (2021 - \$114,230) 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, 2022, 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 \$58,840 (2021 - \$52,060) 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 \$1,441,023 (2021 - \$1,394,249) to be recovered by reserve funds (see Note 12).

**Notes to the Financial Statements
For the Year Ended December 31, 2022**

Information about the WSIB liability is as follows:

	2022	2021
	\$	\$
Accrued Benefit Obligation:		
Balance, beginning of year	1,199,100	1,105,254
Current benefit cost	190,261	184,684
Interest	33,705	31,255
Expected benefit payments	(137,202)	(122,093)
Expected accrued benefit obligation, end of year	1,285,864	1,199,100
Actual accrued benefit obligation, end of year	1,285,864	1,199,100
Unamortized actuarial gain	155,159	195,149
WSIB Liability	1,441,023	1,394,249

Included as a reduction in expenses is \$39,990 (2021 – \$60,701) 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, 2022 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 because 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 for the County to pay a grant installment. These agreements have two identifiable phases; i) grant preapproval and construction phase; ii) grant approval and payment phase.

Notes to the Financial Statements
For the Year Ended December 31, 2022

The County has one TIEG agreement in the grant payment phase with the Township of Centre Wellington. One payment of \$31,238 was made in 2022 (2021 - \$45,722) with final payment in 2023 estimated at \$13,827. Annual grant payments are subject to property value assessments and recalculation of the grants each year.

	2022	2021
	\$	\$
2022	-	31,238
2023	13,827	13,827
	13,827	45,065

The County also has one TIEG agreement in the pre-approval and construction phase. In September of 2022, the County signed a financial assistance agreement with the Township of Centre Wellington to participate in a TIEG programme for a proposed development that has six phases of development occurring over a maximum of 15 years. The County will not participate in Phase 1 as it is 100% residential. Upon completion of each phase and reassessment by the Municipal Property Assessment Corporation (MPAC), the County will provide a five-year term grant with 100% of incremental taxes in year one, dropping by 20% each year until taxes return to the full amount in year 6. The proposed grant value is approximately \$953,000 for the Phase 2 – Phase 6 grants.

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.

	2022	2021
	\$	\$
Debentures Outstanding for County Purposes	34,270,917	32,208,914
Mortgage outstanding for Wellington Housing Corporation	224,056	357,300
Total long-term liabilities at the end of the year	\$ 34,494,973	\$ 32,566,214

Debentures outstanding for Local Municipal purposes (2022 - \$21,294,125; 2021- \$22,750,862) 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:

Notes to the Financial Statements
For the Year Ended December 31, 2022

	2022	2021
	\$	\$
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% to 5.875%)	55,565,042	54,959,776
Long-term Liabilities incurred by the County and recoverable from member municipalities	(21,294,125)	(22,750,862)
Net long-term liabilities at the end of the year	\$ 34,270,917	\$ 32,208,914

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

	2022	2021
	\$	\$
Debenture payable, 3.35%, repayable in annual principal and semi-annual interest payments of approximately \$364,500 annually, with a balloon payment of \$735,000, due March 6, 2022	-	1,056,000
Debenture payable, 3.05% - 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	3,700,000	4,250,000
Debenture payable, 5.84%, repayable in blended semi-annual payments of \$119,573, due August 12, 2024	445,317	649,471
Debenture payable, 5.875%, repayable in blended semi-annual payments of \$865,527, due August 12, 2025	4,649,600	6,028,443
Debenture payable, 1.80%-2.45%, repayable in annual principal and semi-annual interest payments of approximately \$133,500 annually, due November 30, 2026	504,000	624,000
Debenture payable, 5.00% - 5.35%, repayable in annual principal and semi-annual interest payments ranging from \$176,703 to \$164,280 annually, due June 3, 2030	1,115,000	1,230,000
Debenture payable, .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	1,750,000	1,825,000
Debenture payable, 2.8%-3.85% repayable in annual principal and semi-annual interest payments of approximately \$317,500 annually for ten years, with a balloon payment of \$3,642,500 due June 2, 2032	6,500,000	-
Debenture payable, 2.65%-3.45%, repayable in annual principal and semi-annual interest payments of approximately \$765,000 annually for the first ten years and approximately \$430,000 for the final ten years, due May 30, 2038	7,195,000	7,727,000
Debenture payable, 1.9%-2.6%, repayable in annual principal and semi-annual interest payments of approximately \$610,000 annually for twenty years, due November 4, 2039	8,412,000	8,819,000
	\$ 34,270,917	\$ 32,208,914

Notes to the Financial Statements
For the Year Ended December 31, 2022

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

	Principal
2023	\$ 6,972,791
2024	3,402,701
2025	3,301,925
2026	1,696,500
2027	1,599,500
Subsequent to 2027	17,297,500
	\$ 34,270,917

(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 Ministry of Municipal Affairs and Housing.

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

	2022	2021
	\$	\$
Principal Payments	4,436,997	3,714,005
Interest	1,188,338	1,154,673
	\$ 5,625,335	\$ 4,868,678

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

	2022	2021
	\$	\$
General Municipal Revenues	3,901,150	3,881,954
Development Charges	1,724,185	986,724
	\$ 5,625,335	\$ 4,868,678

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

	2022	2021
	\$	\$
Net Long-Term Liabilities		
Recovered from General Municipal Reserves	18,835,917	21,931,914
Recovered from Municipal Charges	15,435,000	10,277,000
	\$ 34,270,917	\$ 32,208,914

Notes to the Financial Statements
For the Year Ended December 31, 2022

(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 (2021 - \$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 \$4,286,318 (2021 - \$4,504,750).

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

	Principal
2023	134,062
2024	89,994
	\$ 224,056

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, 2022

Cost	December 31, 2021	Additions	Disposals	December 31, 2022
Land	\$ 34,149,012	4,458,453	-	\$ 38,607,465
Landfill Sites	1,871,638	843,012	-	2,714,650
Buildings	200,070,044	7,184,517	(658,566)	206,595,995
Infrastructure				
Roads	365,100,270	11,868,686	(1,348,974)	375,619,982
Bridges	103,063,388	1,626,467	-	104,689,855
Culverts	22,052,659	646,113	-	22,698,772
Structural Walls	308,003	-	-	308,003
Traffic Lights	6,022,181	61,914	(51,200)	6,032,895
Trails	249,984	-	-	249,984
Parking Lots	3,503,300	-	-	3,503,300
Vehicles & Machinery				
Licensed Equipment	12,006,774	3,021,820	(583,083)	14,445,511
Unlicensed Equipment	10,324,146	509,651	(1,050,783)	9,783,014
Furniture & Fixtures	8,107,719	392,686	(335,147)	8,165,258
Technology & Communications	7,751,222	504,482	(169,208)	8,086,496
Library Books	2,873,260	426,374	(658,236)	2,641,398
Wellington Housing Corporation	5,300,155	34,270	-	5,334,425
Public Health	11,500,345	255,403	(6,643)	11,749,105
Capital Work-in Progress	9,194,609	3,124,110	(1,820,091)	10,498,628
Total	\$ 803,448,709	\$ 34,957,958	\$ (6,681,931)	\$ 831,724,736
Accumulated Amortization	December 31, 2021	Amortization Expense	Disposals	December 31, 2022
Landfill Sites	\$ (1,054,422)	(27,072)	-	\$ (1,081,494)
Buildings	(76,110,322)	(7,340,276)	625,735	(82,824,863)
Infrastructure				
Roads	(203,171,942)	(10,384,122)	854,346	(212,701,718)
Bridges	(48,939,136)	(1,996,671)	-	(50,935,807)
Culverts	(10,110,836)	(496,071)	-	(10,606,907)
Structural Walls	(32,467)	(9,720)	-	(42,187)
Traffic Lights	(2,405,902)	(227,860)	51,200	(2,582,562)
Trails	(65,515)	(11,028)	-	(76,543)
Parking Lots	(1,092,357)	(168,277)	-	(1,260,634)
Vehicles & Machinery				
Licensed Equipment	(6,619,412)	(1,639,601)	561,094	(7,697,919)
Unlicensed Equipment	(5,091,097)	(973,571)	1,042,798	(5,021,870)
Furniture & Fixtures	(3,147,727)	(572,384)	335,147	(3,384,964)
Technology & Communications	(4,545,835)	(1,101,374)	169,208	(5,478,001)
Library Books	(1,565,004)	(547,435)	658,236	(1,454,203)
Wellington Housing Corporation	(795,405)	(252,702)	-	(1,048,107)
Public Health	(4,888,117)	(446,268)	6,643	(5,327,742)
Total	\$ (369,635,496)	\$ (26,194,432)	\$ 4,304,407	\$ (391,525,521)
Net Book Value	Balance at December 31, 2021			Balance at December 31, 2022
Land	\$ 34,149,012			\$ 38,607,465
Landfill Sites	817,216			1,633,156
Buildings	123,959,722			123,771,132
Infrastructure				
Roads	161,928,328			162,918,264
Bridges	54,124,252			53,754,048
Culverts	11,941,823			12,091,865
Structural Walls	275,536			265,816
Traffic Lights	3,616,279			3,450,333
Trails	184,469			173,441
Parking Lots	2,410,943			2,242,666
Vehicles & Machinery				
Licensed Equipment	5,387,362			6,747,592
Unlicensed Equipment	5,233,049			4,761,144
Furniture & Fixtures	4,959,992			4,780,294
Technology & Communications	3,205,387			2,608,495
Library Books	1,308,256			1,187,195
Wellington Housing Corporation	4,504,750			4,286,318
Public Health	6,612,228			6,421,363
Capital Work-in-Progress	9,194,609			10,498,628
Total	\$ 433,813,213			\$ 440,199,215

Notes to the Financial Statements
For the Year Ended December 31, 2022

(a) Assets Under Construction

Assets under construction having a value of \$10,498,630 (2021 - \$9,194,609) 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 Gain on Disposal

The write-down of tangible capital assets during the year was \$0 (2021 - \$0). The gain on disposal of assets during the year was \$194,744 (2021 - \$2,607 loss).

12. ACCUMULATED SURPLUS

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

As at December 31	2022	2021
	\$	\$
Surplus:		
Invested in Tangible Capital Assets	440,199,215	433,813,213
Invested in Capital Fund	38,776,891	25,228,772
Public Health Unit (Note 16)	1,704,281	1,327,140
Contingency Reserve Recovery of Keep Well Loan	474,924	660,608
Amounts to be Recovered		
From Future Revenues		
Net Long-Term Liabilities	(34,494,973)	(32,566,214)
Post-Employment Benefits	(483,772)	(506,981)
Landfill Liability	-	(908,819)
Other Long-Term Liabilities	(13,827)	(45,065)
From Reserve Funds		
Post-Employment Benefits	(2,162,322)	(1,955,785)
Landfill Liability	(9,417,141)	(9,281,327)
WSIB	(1,441,023)	(1,394,249)
Total Surplus	433,142,253	414,371,293
Reserves set aside by Council for:		
Capital	72,907,882	67,743,970
Contingencies and Stabilization	31,796,894	28,767,078
Total Reserves	104,704,776	96,511,048
Reserve Funds set aside for specific purposes by Council for:		
Landfill Closure and Post Closure	9,913,092	9,281,327
Housing Regeneration	4,562,876	4,263,999
Workplace Safety and Insurance	3,989,363	3,914,280
Public Health Debt Retirement	2,980,414	2,914,368
Post-Employment Benefit	2,162,322	1,955,785
Homeownership Loan	645,365	492,768
Museum Donations	66,194	240,275
Logan Donation	152,444	148,916
Library Donations	105,396	102,957
Wellington Terrace Donations	58,448	84,576
Short Term Disability/Employee Benefits	-	-
Total Reserve Funds	24,635,914	23,399,251
Accumulated Surplus	\$ 562,482,943	\$ 534,281,592

Notes to the Financial Statements
For the Year Ended December 31, 2022

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.

	2022	2021
	\$	\$
Property Tax Levy	113,490,500	108,828,100
Supplementary & Omitted Taxes	3,199,494	2,811,338
Payment in Lieu of Taxes	889,771	874,499
Other	39,109	35,210
	117,618,874	112,549,147
Less:		
Property Taxes written off as uncollectible	(1,472,024)	(1,277,823)
Provision for Assessment at Risk	157,928	573,630
	(1,314,096)	(704,193)
Tax Revenue recognized	\$ 116,304,778	\$ 111,844,954

Notes to the Financial Statements
For the Year Ended December 31, 2022

14. PROVINCIAL AND FEDERAL GOVERNMENT TRANSFERS

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

	2022	2021
	\$	\$
Provincial Government Transfers		
Affordable Housing Construction Funding	176,105	176,703
CMHC Rapid Rehousing	3,521,890	-
COCHI Community Housing Initiative	888,117	1,488,054
Community Homelessness Prevention Initiative, SHEEP	4,501,299	4,024,779
Community Policing Partnership, RIDE, 1000 Officers, Court Security	212,308	265,286
Covid Funding - Air Quality (Capital)	239,490	562,123
Covid Funding - Children's Services	-	57,416
Covid Funding - Housing Services	2,420,612	5,639,726
Covid Funding - Long Term Care	3,032,032	2,671,190
Covid Funding - Safe Restart Corporate	-	1,449,108
Health Unit – Ministry of Children and Youth Services	442,687	396,575
Health Unit – Ministry of Health and Long Term Care	7,152,217	9,284,079
Home Energy Grant	51,516	-
Library Operating Grant	141,275	141,275
Long Term Care Operating Subsidy	11,938,210	10,379,359
Ministry of Education Funding Childcare	22,499,945	21,718,956
Ministry of Housing-SIF, IAH, SHIP, OPHI	622,693	692,645
Municipal Modernization Programme	554,067	-
Museum Operating Grant & Other	51,064	57,589
Ontario Community Infrastructure Fund (OCIF)	2,953,918	3,170,036
Ontario Municipal Partnership Fund (OMPF)	926,300	1,089,700
Ontario Works Administration Subsidy	4,850,484	4,844,686
Ontario Works Benefit Subsidy	16,810,206	13,929,254
OPHI Ontario Priorities Housing Initiative	517,032	1,346,140
Reinvestment Funding - Children's Early Years	-	809,272
Strong Communities Rent Supplement	514,573	582,167
Tourism Relief Grant	85,000	-
Waste Diversion Ontario, Stewardship Ontario, OTS Tire	1,722,330	1,273,302
Other	901,051	1,265,103
Provincial Government Transfers	87,726,421	87,314,523
Federal Government Transfers		
Canada Community Building Fund	4,457,299	4,588,227
Canada Summer Job Grant - Economic Development	-	2,994
Canada Wide Early Learning & Childcare	7,866,023	-
Citizenship and Immigration Canada Subsidy	486,746	501,395
Federal Block Funding Housing	2,306,515	2,462,228
Health Unit - Public Health Agency of Canada	14,040	11,924
Homelessness Partnering Strategy	2,409,423	403,464
Smart Cities	255,912	123,808
Other	27,348	89,259
Federal Government Transfers	17,823,306	8,183,299
Total Government Transfers	\$105,549,727	\$95,497,822

**Notes to the Financial Statements
For the Year Ended December 31, 2022**

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, 2022, the sum of \$3,694,261 (2021 - \$3,677,306) has been paid to GMCH, leaving an outstanding commitment of \$1,315,739 (2021 - \$1,322,694).

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 July 2023 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 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. On December 31, 2022, the Health Unit's financial results and financial position are as follows:

	2022	2021
	\$	\$
Financial Assets	9,850,359	8,017,479
Liabilities	(8,235,262)	(8,851,225)
Non-Financial Assets	20,124,144	20,699,931
Accumulated Surplus	21,739,241	19,866,185
Revenues	33,834,294	40,075,746
Expenses	32,037,915	38,874,085
Annual Surplus	1,796,379	1,201,661

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

	2022	2021
	\$	\$
Financial Assets	3,152,114	2,565,594
Accounts Payable and Deferred Revenue	(1,466,196)	(1,250,204)
Non-Financial Assets	18,363	11,750
Share of Health Unit (Note 12)	1,704,281	1,327,140
Long-Term Debt (County share remains at 32.7%)	(702,207)	(1,090,163)
Post-Employment Liability (Note 7)	(483,772)	(492,027)
Invested in Tangible Capital Assets (Note 11)	6,421,363	6,612,228
Accumulated Surplus	6,939,665	6,357,178

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.

Notes to the Financial Statements

For the Year Ended December 31, 2022

The 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. On December 31, 2022, the balance of the loan receivable is \$702,207 (2021 - \$1,090,163).

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 existing coverage includes \$25,000,000 comprehensive general liability 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-retained insurance) is \$10,000 on fleet policies and \$50,000 on property/liability. The County carries a Legal Fees Expenses coverage with a maximum of \$100,000 per claim (no deductible) and no aggregate.

Based on claims received to December 31, 2022, the maximum deductible exposure to the County is estimated at \$354,058 pending the settlement of each open claim. 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 of December 31, 2022 totaled \$19,781,896 (2021 - \$16,961,938).

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 697 (2021 - 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 \$64,900 and at a rate of 14.6% for earnings over the yearly maximum.

The County's contribution to OMERS for 2022 was \$4,521,761 (2021 - \$4,308,735) for current service and past service costs and is included as an expense on the Consolidated Statement of Operations. Employee contribution to OMERS in 2022 was \$4,521,761 (2021 - 4,308,735).

As per PSAB 3250.111, the County of Wellington is current with all payments to OMERS, therefore, there is neither a surplus nor deficit with the County's pension plan contributions.

As of December 31, 2022, the OMERS Primary Plan had a funded ratio of assets to pension obligations of 95% (2021 - 97%). The OMERS pension plan funding deficit on December 31, 2022, was \$6.7 billion (2021 - \$3.1 billion).

**Notes to the Financial Statements
For the Year Ended December 31, 2022**

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 in the City of Guelph and throughout the County. The related debt on these units remains with the Province of Ontario. Of the \$2,306,514 (2021 - \$2,462,227) in federal government subsidies provided to the County for social housing, \$264,088 (2021 - \$556,065) is retained by the province to fund the associated debt servicing costs.

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. On December 31, 2022, the mortgage outstanding was \$224,056 (2021 - \$357,300).

20. BUDGET DATA

The budget data presented in these consolidated financial statements is based upon the 2022 operating and capital budgets approved by Council on January 27, 2022, and capital budget amendments made in 2022 in the amount of \$955,000 (2021 - \$3,807,900) 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.

		2022 Budget	2021 Budget
		\$	\$
Revenues			
	Operating Budget	252,715,700	234,944,600
	Capital Budget	57,465,000	38,179,300
	Health Unit and WHC Budget	8,767,184	10,970,217
Less:			
	Transfers from other funds	(38,025,000)	(23,647,700)
	New debt financing	(6,500,000)	(3,850,000)
	Internal recoveries	(7,383,100)	(7,534,800)
Total Revenues		267,039,784	249,061,617
Expenses			
	Operating Budget	252,715,700	234,944,600
	Capital Budget	57,465,000	38,179,300
	Amortization	26,700,000	26,000,000
	Health Unit and WHC Budget	8,233,383	10,821,020
Less:			
	Transfer to other funds	(31,168,700)	(27,412,500)
	Capital Expenses	(57,465,000)	(38,179,300)
	Debt principal payments	(4,437,000)	(3,714,000)
	Internal charges	(7,262,100)	(7,385,400)
Total Expenses		244,781,283	233,253,720
Annual Surplus		22,258,501	15,807,897

**Notes to the Financial Statements
For the Year Ended December 31, 2022**

21. COMPARATIVE FIGURES

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

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, childcare, 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, 2022

2022											
	General Government	Protection	Transportation Services	Environmental Services	Health Services	Social Housing	Social and Family Services	Library	Museum	Planning & Development	Consolidated
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenues											
Taxation	13,767,437	19,126,103	33,352,546	8,856,505	8,750,747	6,156,778	12,271,232	8,043,225	2,493,332	3,486,873	116,304,778
Grants and Subsidies	1,891,426	212,308	7,411,217	1,724,345	7,608,945	18,644,246	67,788,068	141,275	55,262	72,635	105,549,727
Municipal Revenue	594,753	34,093	1,398,728	-	123,951	17,245,384	5,724,894	34,320	-	475,167	25,631,290
Fees & Service Charges	894,288	383,538	673,207	4,899,752	-	24,946	5,505,312	23,444	141,109	1,269,756	13,815,352
Licences, Permits, Rents	1,338,724	127,250	-	30,869	66,699	7,447,423	-	36,492	30,509	-	9,077,966
Interest, Donations, Other	5,536,470	11,496	140	1,740	41,811	729,695	154,819	5,252	10,551	4,462	6,496,436
Development Charges	505,340	1,107,257	1,686,469	-	280,214	-	100,387	1,858,378	-	-	5,538,045
Total Revenues	24,528,438	21,002,045	44,522,307	15,513,211	16,872,367	50,248,472	91,544,712	10,142,386	2,730,763	5,308,893	282,413,594
Expenses											
Salaries and Benefits	11,035,325	577,044	6,703,460	2,867,221	5,221,018	4,721,839	35,436,970	4,930,547	1,553,122	2,894,829	75,941,375
Goods and Services	7,670,735	1,177,962	12,189,657	9,340,698	1,985,591	9,727,320	4,569,895	2,275,769	715,459	662,284	50,315,370
Transfer Payments	438,451	17,300,816	-	-	8,044,162	26,714,398	43,712,480	-	5,425	610,883	96,826,615
Insurance and Interest	1,648,706	33,020	1,088,743	293,635	70,179	537,165	975,132	170,141	52,447	65,283	4,934,451
Amortization	1,495,387	866,177	15,424,154	544,281	446,268	3,540,357	1,625,254	1,875,845	292,843	83,866	26,194,432
Total Expenses	22,288,604	19,955,019	35,406,014	13,045,835	15,767,218	45,241,079	86,319,731	9,252,302	2,619,296	4,317,145	254,212,243
Annual Surplus	2,239,834	1,047,026	9,116,293	2,467,376	1,105,149	5,007,393	5,224,981	890,084	111,467	991,748	28,201,351

Notes to the Financial Statements
For the Year Ended December 31, 2022

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	277,634	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

Wellington Housing Corporation

Financial Statements

For the year ended December 31, 2022

Wellington Housing Corporation
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For the year ended December 31, 2022

Financial Statements

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INDEPENDENT AUDITOR'S REPORT

To the Members of Board of Directors of 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, 2022
- 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, 2022, 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 "***Auditor's Responsibilities for the Audit of the Financial Statements***" section of our Auditor's 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.

Auditor's 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 Auditor's 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 Auditor's 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 Auditor's 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 and is underlined with a single horizontal stroke.

Chartered Professional Accountants, Licensed Public Accountants

Kitchener, Canada

May 4, 2023

Wellington Housing Corporation

Statement of Financial Position

As at December 31	2022 \$	2021 \$
Assets		
Financial Assets		
Cash	1,589,845	855,307
Accounts Receivable (Note 4)	26,383	151,144
Portfolio Investments (Note 3)	104,196	103,096
Total Financial Assets	1,720,424	1,109,547
Liabilities		
Accounts Payable and Accrued Liabilities	65,549	91,669
Deferred Revenue	17,474	12,325
Mortgage Payable (Note 5)	224,056	357,300
Total Liabilities	307,079	461,294
Net Financial Assets	1,413,345	648,253
Non-Financial Assets		
Tangible Capital Assets (Note 6)	4,286,318	4,504,750
Contingencies and Commitments (Note 7)		
Accumulated Surplus (Note 8)	5,699,663	5,153,003

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	2022	2021
	\$	\$	\$
Revenues			
Rental revenues	255,400	296,355	283,937
Municipal operating subsidies	713,600	713,600	711,900
Interest and other	11,000	28,179	22,655
Total revenues	980,000	1,038,134	1,018,492
Expenses			
Office and general	33,600	29,978	28,826
Professional fees	16,100	14,149	11,139
Management fees	30,000	25,630	28,596
Repairs and maintenance	324,500	133,878	133,267
Utilities	23,000	15,899	18,827
Insurance	16,000	16,624	14,807
Interest and bank charges	3,000	2,614	3,559
Amortization	-	252,702	226,158
Loss on disposal of tangible capital assets	-	-	20,293
Total expenses	446,200	491,474	485,472
Excess of revenue over expenses	533,800	546,660	533,020
Accumulated surplus, beginning of year	5,153,003	5,153,003	4,619,983
Accumulated surplus, end of year	5,686,803	5,699,663	5,153,003

The accompanying notes are an integral part of these financial statements

Wellington Housing Corporation
Statement of Changes in Net Financial Assets

	(Note 9) Budget	2022	2021
For the year ended December 31	\$	\$	\$
Excess of revenue over expenses	533,800	546,660	533,020
Loss on disposal of tangible capital assets	-	-	20,293
Acquisition of tangible capital assets	(40,000)	(34,270)	(677,876)
Amortization of tangible capital assets	-	252,702	226,158
Increase in net financial assets	493,800	765,092	101,595
Net financial assets, beginning of year	648,253	648,253	546,658
Net financial assets, end of year	1,142,053	1,413,345	648,253

The accompanying notes are an integral part of these financial statements

Wellington Housing Corporation

Statement of Cash Flows

For the year ended December 31	2022 \$	2021 \$
Cash provided by (used in):		
Operating activities:		
Excess of revenue over expenses	546,660	533,020
Items not involving cash:		
Amortization	252,702	226,158
Loss on disposal of tangible capital assets	-	20,293
Net change in non-cash working capital items	103,789	(85,388)
Net cash provided by operating activities	903,151	694,083
Cash flows from investing activities		
Purchase of tangible capital assets	(34,270)	(677,876)
Increase in portfolio investments	(1,099)	(15,709)
Net cash used in investing activities	(35,369)	(693,585)
Cash flows from financing activities		
Long-term debt repaid	(133,244)	(132,355)
Net cash used in financing activities	(133,244)	(132,355)
Net change in cash	734,538	(131,857)
Cash, beginning of year	855,307	987,164
Cash, end of year	1,589,845	855,307

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, 2022

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 the Chartered Professional Accountants of Canada Handbook Public Sector Accounting 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, 2022

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, 2022

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) 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. PORTFOLIO INVESTMENTS

Total bond and equity investments of \$104,196 (2021 - \$103,096) are reported on the Statement of Financial Position at cost and have a market value of \$104,896 (2021 - \$123,689).

4. ACCOUNTS RECEIVABLE

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

	2022	2021
	\$	\$
GST/HST Receivable	20,258	59,654
Rent, net of allowance \$- (2021 - \$2,982)	6,125	1,490
Provincial Subsidy	-	90,000
Total	26,383	151,144

Wellington Housing Corporation
Notes to the Financial Statements
For the year ended December 31, 2022

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 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 \$4,286,318 (2021 - \$4,504,750).

Total interest on the mortgage payable which is reported on the Statement of Operations is \$1,981 (2021 - \$2,868).

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

	Principal \$
2023	134,062
2024	89,994
Total	224,056

Wellington Housing Corporation
Notes to the Financial Statements
For the year ended December 31, 2022

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, 2021	Additions	Disposals	Balance at December 31, 2022
Land		\$ 304,679	\$ -	\$ -	\$ 304,679
Buildings		4,630,622	34,270	-	4,664,892
Infrastructure	Parking Lot	346,762	-	-	346,762
Furniture & Fixtures		15,235	-	-	15,235
Capital Work-in-Progress		2,857	-	-	2,857
Total		\$ 5,300,155	\$ 34,270	\$ -	\$ 5,334,425
Amortization					
Accumulated Amortization		Balance at December 31, 2021	Disposals	Amortization Expense	Balance at December 31, 2022
Land		\$ -	\$ -	\$ -	\$ -
Buildings		(727,238)	-	(237,927)	(965,165)
Infrastructure	Parking Lots	(65,914)	-	(13,756)	(79,670)
Furniture & Fixtures		(2,253)	-	(1,019)	(3,272)
Total		\$ (795,405)	\$ -	\$ (252,702)	\$ (1,048,107)
Net Book Value					
Net Book Value		Balance at December 31, 2021			Balance at December 31, 2022
Land		\$ 304,679			\$ 304,679
Buildings		3,903,384			3,699,727
Infrastructure	Parking Lots	280,848			267,092
Furniture & Fixtures		12,982			11,963
Capital Work-in-Progress		2,857			2,857
Total		\$ 4,504,750			\$ 4,286,318

Wellington Housing Corporation
Notes to the Financial Statements
For the year ended December 31, 2022

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	2022 (\$)	2021 (\$)
Surplus:		
Invested in Tangible Capital Assets	4,286,318	4,504,750
Invested in Capital Fund	83,889	87,626
Mortgage Payable	(224,056)	(357,300)
Total Surplus	4,146,151	4,235,076
Reserves set aside by the Corporation Board for:		
WHC Capital Reserve	1,553,512	917,927
	1,553,512	917,927
Accumulated Surplus	5,699,663	5,153,003

Wellington Housing Corporation
Notes to the Financial Statements
For the year ended December 31, 2022

9. BUDGET DATA

The budget data presented in these financial statements is based upon the 2022 operating and capital budgets approved by County of Wellington Council on January 27, 2022. 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.

	2022 Budget	2021 Budget
	(\$)	(\$)
Revenues		
Operating budget	980,000	970,200
Capital budget	40,000	638,000
Less:		
Transfers from other funds	(40,000)	(638,000)
Total revenues	980,000	970,200
Expenses		
Operating budget	980,000	970,200
Capital budget	40,000	638,000
Less:		
Transfer to other funds	(400,000)	(400,000)
Capital expenses	(40,000)	(638,000)
Debt principal repayments	(133,800)	(132,200)
Total expenses	446,200	438,000
Annual Surplus	533,800	532,200

County of Wellington Trust Funds
Financial Statements
For the year ended December 31, 2022



KPMG LLP
120 Victoria Street South
Suite 600
Kitchener ON N2G 0E1
Canada
Tel 519-747-8800
Fax 519-747-8811

INDEPENDENT AUDITORS' REPORT

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

Opinion

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, 2022
- 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, 2022, 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.



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 and is underlined with a single horizontal stroke.

Chartered Professional Accountants, Licensed Public Accountants

Kitchener, Canada

May 25, 2023

County of Wellington
Trust Funds – Statement of Financial Position
As at December 31, 2022

	Comfort Money	County Wellness Centre	Safe Communities	2022	2021
	\$	\$	\$	\$	\$
Financial Assets					
Cash and Bank	42,854	21,585	49,957	114,396	103,264
Liabilities					
Accounts Payable	-	-	-	-	-
Balance	42,854	21,585	49,957	114,396	103,264

County of Wellington
Trust Funds - Statement of Operations
For the year ended December 31, 2022

	Comfort Money	County Wellness Centre	Safe Communities	2022	2021
	\$	\$	\$	\$	\$
Balance at the beginning of the year	49,716	8,995	44,553	103,264	122,848
Source of Funds:					
Deposits	188,070	35,535	30,770	254,375	173,858
Use of Funds					
Withdrawals	194,932	22,945	25,366	243,243	193,442
Balance at the end of the year	42,854	21,585	49,957	114,396	103,264

Notes to the Trust Fund Financial Statements
For the Year Ended December 31, 2022

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 based on their individual balances in the fund.



COUNTY OF WELLINGTON

COMMITTEE REPORT

To: Chair and Members of the Administration, Finance and Human Resources Committee
From: Andrea Ravensdale, Communications Manager
Eden Weiss, Communications Officer
Date: Tuesday, May 16, 2023
Subject: **SOCIAL MEDIA UPDATE AND DISCUSSION**

Background:

At the April 25, 2023 Administration, Finance and Human Resources Committee, Communications staff were asked to provide a report outlining social media success stories and to provide more information on comments on social media.

Demographics:

Canadian Demographics:

- 36.23 million Canadians are internet users.
- 95% of Canadian adults are on social media for an average of 2.05 hours a day.
- 73.40% of the internet users in Canada use Facebook, 45% on Instagram, 39.5% on Twitter and 32.5% on LinkedIn

Source: www.theglobalstatistics.com/canada-social-media-statistics

Comments:

From a communications perspective, social media has become an essential service for many of our residents – it's where they go for the most up to date information in real time. The ability for the public to comment on what the County posts on social media allows the County to provide another level of customer service and it also increases our reach and engagement.

The County doesn't receive a lot of negative feedback on social media – to date, staff have been able to handle the comments. The County has a robust Social Media Policy that clearly outlines our procedures for those violating it.

Social Media Comments:

Depending on how a social media platform is set up, users can have the ability to comment on posts. Currently, the County of Wellington allows comments on Twitter, Facebook, LinkedIn and YouTube. Recently, County Council approved a corporate Instagram account. This summer, the County will launch Instagram and users will be able comment on posts.

- Allow staff to respond to basic questions or provide service updates (e.g. do I need to register for the event at the Erin Library on Saturday?)
- Are an essential service provided to the public (Customer Service – e.g. when do I need to get my waste bins out?)
- Serve our constituents. (Meeting residents where they are – many residents use social media as their main or only information source – over 34K followers over all County social platforms)
- Provide staff the opportunity to have a real-time, simple, cost-effective means of responding to day-to-day inquiries.
- Offers a channel of communication that is not found in any other form of media.
- Provided Taste Real the opportunity to learn about new businesses (e.g. users tagging businesses in the comments)
- Users often tag other users in the comments (e.g. encouraging others to come to events, programming, etc.)
- We have real-time, simple, cost-effective means of responding to day-to-day inquiries.
- Essential in emergency response situations in order to be aware of circumstances that may arise that need action.

Social Media Success Stories:

Terrace Spring Art Show



County of Wellington

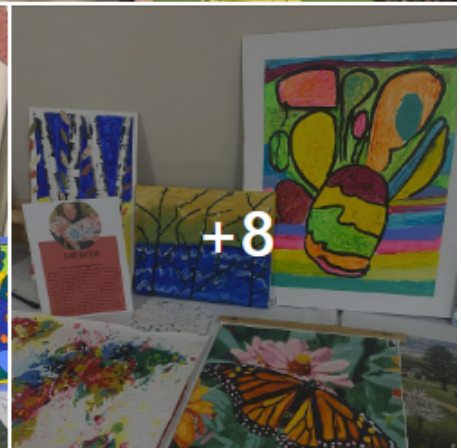
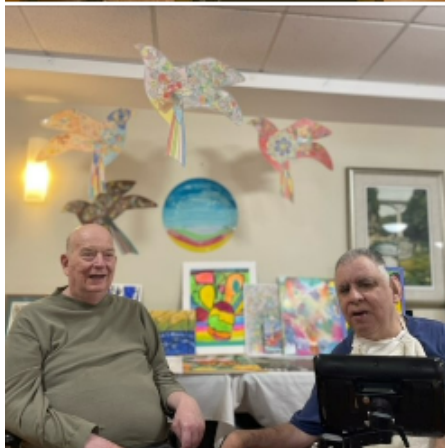
Published by Hootsuite · 4 May at 15:40 ·



Last week the [#WellingtonTerrace](#) hosted a Spring Art Show. This event showcased many of the resident's artwork, photography, needlepoint, quilting and various other types of creative work. Families were encouraged to check out the fantastic diversity of artwork and enjoy the show!

The residents enjoyed a formal event where they could sit with their art, answer questions and chat with fellow artists who live at the Wellington Terrace.

It was amazing to see all their hard work and artistic abilities! Included are some photos of the artist and their work.



Terrace Spring Art Show – Comments



Violetta Stasiak
Beautiful ❤️

...

Like Reply Hide [Send message](#) 4 d



Susan Nuttall
Wonderful!

Like Reply Hide [Send message](#) 4 d



Linda Robinson
Wow! That's awesome!

Like Reply Hide [Send message](#) 4 d



Azra Hazlett
Amazing!! 👍

Like Reply Hide [Send message](#) 4 d



Charlene Elliott Timmins



Like Reply Hide [Send message](#) 4 d



Gerald Peggy Grominsky
Such a lovely exhibit..well done

Like Reply Hide [Send message](#) 4 d



Heather Lindsay
Doug Karrow

Like Reply Hide [Send message](#) 4 d

Reach: 11,444

Engagements: 1,962

Likes: 364

Comments: 38

Shares: 26

Taste Real Market Box



Taste Real Local Food - Guelph and Wellington

1 December 2022 · 🌐

...

❤️ We are so thrilled to receive this recognition. Thank you to all of our amazing Farmers' Markets for making this happen.

Minto Farmers' Market, Mapleton Farmers' Market, Wellington North Farmers' Market, Elora Farmers' Market, Erin Farmers Market, Guelph Farmers' Market, Aberfoyle Farmers' Market, The Rockwood Farmers' Market

Town of Minto Township of Mapleton Township of Wellington North Township of Centre Wellington, Guelph/Eramosa Township Township of Puslinch Town of Erin



Taste Real Market Box - Comments



Aberfoyle Farmers' Market · [Follow](#)

Thank YOU for bringing it all together and making it happen so flawlessly! Recognition well deserved! 🏆🏆🏆

Like Reply 22 w



Elora Farmers' Market · [Follow](#)

Thanks to Taste Real leadership through this great year and our Farmers' Market Food Boxes and our FM Passport programs!

Like Reply 22 w Edited



Wellington Waterloo Community Futures · [Follow](#)

Congrats!!!

Like Reply 22 w



The Rockwood Farmers' Market · [Follow](#)

Thank YOU! Working together has been wonderful, and we look forward to what the future brings!

Like Reply 22 w



Likes: 17

Comments: 4

Shares: 5

Solid Waste Services Reminders



County of Wellington

Published by Hootsuite · 12 April at 09:15 ·

...

Reminder: Only municipal-style blue boxes can be used for recycling collection in [#WellingtonCounty](#). Recyclable materials set out in containers such as laundry baskets, totes, milk crates, or plastic bags will not be collected. For more information visit www.wellington.ca/sws



Jean Beatty

Will you replace them for free if the waste collectors damage them during pick up?

Like Reply Hide 3 w



Author

County of Wellington

Jean Beatty If you have a broken blue box, please bring it to any of the County's six waste facilities and exchange it for a new one at no charge! We will recycle the broken one.

Like Reply 3 w



Jean Beatty

County of Wellington Thank-you! Will do.

Like Reply Hide 3 w



Reply to County of Wellington...



Reach: 820

Engagements: 25

Likes: 3

Comments: 3

Shares: 2

Taste Real Cross Promotion:



tastereal • [Follow](#)

Wellington County



tastereal OPEN TODAY! You can now order your Taste Real Farmers' Market Boxes online! Featuring a different market every two weeks, you get to experience a specially curated selection of local goodness from your favorite Farmers' Markets! Home delivery options are available to bring the markets right to your front door. Shopping and supporting local food and farm businesses has never been easier! AND, your products will be delivered in a Taste Real cooler bag – yours to keep!

For more information and to order your box, click the link in our bio or visit <https://www.wellington.ca/.../tr-farmers-market-box.aspx>

Taste Real Cross Promotion – Comments:

•
•
•

#farmersmarket #WellingtonCounty #Guelph #localfoodmap
#localfood #tasterealmarkets #farmsmarketsontario #farmtotable
#shoplocal #supportlocal #experiencewellington #farmfresh
#farmersofontario #ontariofood #eatfresh #knowyourfarmer
#healthyfood #shopsmall #market #farmstands #seasonalfood
#eatwell #localvendors #freshfood

Edited · 98w



tastereal [#YesGuelphMarket](#)



63w Reply



guelphfarmersmarket [@tastereal](#) Love this shot! So much so, that we'd love to share it on our socials - with credit to you, of course. If you think that's cool, reply with [#YesGuelphMarket](#)



63w 1 like Reply



localfoodfinder Such a great idea



98w 1 like Reply

Likes: 34

Comments: 4

Emergency Management Response

During the December 2022 snowstorm, social media was the primary source of real time information for many of our residents. The Municipal 511 website (where road closures are posted 24/7) crashed and residents were looking at alternatives. The County was able to react to the new information provided in the comments and adjust future storm related posts in order to provide other reliable sources of road closure information.



County of Wellington

Published by Hootsuite · 24 December 2022 ·



The winter storm continues through this evening. #StayHome.

⚠️ Blizzard warning for northern #WellingtonCounty; Weather Advisory for southern Wellington County. ⚠️

Reliable sources for weather and road closure information:

- ❄️ Visit www.ontario.ca/511 or call 5-1-1 for road closures and other traveler info from the MTO.
- ❄️ Follow [Ontario Provincial Police - West Region](#) for timely road updates.
- ❄️ Monitor weather alerts and forecasts from Environment Canada at <http://ow.ly/40Kg50M9wZl>.
- ❄️ Check in with your local municipal webpages and social feeds for local information: [Town of Minto](#), [Township of Wellington North](#), [Township of Mapleton](#), [Township of Centre Wellington](#), [Town of Erin](#), [Guelph/Eramosa Township](#), [Township of Puslinch](#).



Rose Kennedy

Thank you for keeping us all updated. 😊

Like Reply Hide 19 w



Shelley Bradley

511 site has crashed. Been giving false info all day.

Like Reply Hide 19 w

Reach: 4,724

Likes: 27

Comments: 4

Shares: 12

Ipsos Customer Support

Recently, the County posted about the Ipsos Citizen Satisfaction Survey on social media. Initially, there were a lot of comments and questions. Staff were able to direct users to a web page on the County's website that provided some survey FAQ's and the opportunity to submit further questions to the Ipsos consultant. To date, only one question has been submitted to the Ipsos Consultant.



County of Wellington

Published by Hootsuite · 17 April at 09:46 ·



MEDIA RELEASE - #WellingtonCounty will be conducting its first Corporate Satisfaction Survey in late April and will run until late May. The survey will help the County better understand the needs and expectations of residents.

Click for more information, <http://ow.ly/4tu650NKCE9>

COUNTY OF WELLINGTON

MEDIA RELEASE



Ipsos Customer Support – Comments



Maureen Dale

Only "Select" County residents?

Like Reply Hide 3 w



Author

County of Wellington

Maureen Dale Good question! Households are selected at random from a list of all households within the County to avoid any bias in results and so that we can accurately represent and understand the experiences of residents.

This is a common approach for conducting statistically valid surveys of this kind. Learn more at www.wellington.ca/survey



WELLINGTON.CA

Wellington County Satisfaction Survey

Like Reply Remove Preview 3 w



4



Maureen Dale

County of Wellington Good idea for the survey. How many households will be selected? What percentage of the total population? Will households be chosen based on age? Or having children? I did check out the link but it doesn't give very much information. Thank you.

Like Reply Hide 3 w Edited



4



Author

County of Wellington

Maureen Dale Thanks for the follow ups, we have just added more details to the website. There is also a comment box to ask more questions which will go directly to Ipsos as they are conducting the survey.

Like Reply 3 w



Reach: 4,764
Engagement: 443
Likes: 10
Comments: 12
Shares: 16

Erin Library



County of Wellington

30 January · 🌐

...



The Wellington Advertiser

30 January · 🌐

County council approves design for new library project in Erin. Officials say restoration of historic grist mill will create a 'landmark' building. <https://bit.ly/3Rjmifh>

Erin Library – comments:

Other followers responding to negative comments providing input.



Anthony McNutty

Very nice perspectives. Library's can be great community hubs, and a wonderful source of community programs not to mention provide those without access, high speed internet.

Like Reply 14 w



Top fan

Jackie Osti

Amazing!

Like Reply 14 w



Adam Sobol

alot of dough for something that's fast becoming obsolete

Like Reply 14 w



Patti Jackson

Wow! That's awesome!

Like Reply 14 w



Patti Jackson

Adam Sobol a lot of people said that years ago about the fergus library but's it's quite the contrary. Never give up on the wonderful things a library provides.

Like Reply 14 w



Jacob Nelson

Adam Sobol The County of Wellington public library offers many different lending programs including iPads, Chromebooks, and even mobile internet hotspots. I'd suggest taking advantage of the public services available to you:

<https://www.wellington.ca/en/discover/lib-borrowing.aspx>



Like Reply 14 w



Reach: 4944

Likes: 134

Comments: 13

Shares: 8

Recommendation:

That the Administration, Finance and Human Resources Committee receive the attached report for information.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Andrea Ravensdale". The signature is fluid and cursive, with the first name "Andrea" and last name "Ravensdale" clearly distinguishable.

Andrea Ravensdale
Communications Manager

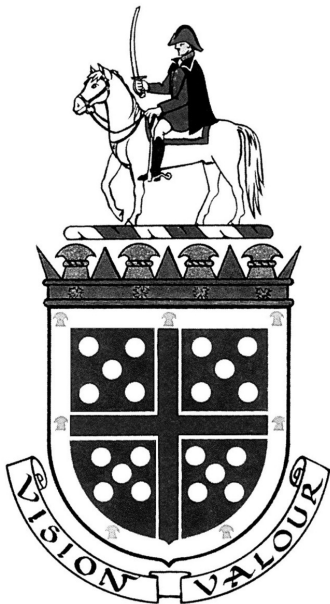
A handwritten signature in black ink, appearing to read "Eden Weiss". The signature is fluid and cursive, with the first name "Eden" and last name "Weiss" clearly distinguishable.

Eden Weiss
Communications Officer

THE COUNTY OF WELLINGTON

**ADMINISTRATION, FINANCE
AND HUMAN RESOURCES
COMMITTEE**

**CORPORATE FINANCIAL
STATEMENTS**



April 30, 2023



County of Wellington
General Revenue & Expenditure
Statement of Operations as of
30 Apr 2023

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Property Taxation	\$123,924,600	\$0	\$28,603,086	23%	\$95,321,514
Grants and Subsidies	\$787,400	\$196,850	\$393,700	50%	\$393,700
Sales Revenue	\$20,000	\$0	\$0	0%	\$20,000
Other Revenue	\$3,600,000	\$204,602	\$427,173	12%	\$3,172,827
Internal Recoveries	\$35,000	\$2,467	\$11,379	33%	\$23,621
Total Revenue	\$128,367,000	\$403,919	\$29,435,337	23%	\$98,931,663
Expenditures					
Supplies, Material, Equipment	\$30,100	\$395	\$8,408	28%	\$21,692
Purchased Services	\$2,461,700	\$427,412	\$877,019	36%	\$1,584,681
Insurance and Financial	\$1,430,100	\$(7,753)	\$272,591	19%	\$1,157,509
Total Expenditures	\$3,921,900	\$420,053	\$1,158,018	30%	\$2,763,882
NET OPERATING COST / (REVENUE)	\$(124,445,100)	\$16,134	\$(28,277,320)	23%	\$(96,167,780)
Debt and Transfers					
Transfers from Reserves	\$(500,000)	\$0	\$(500,000)	100%	\$0
Transfer to Reserves	\$3,600,000	\$0	\$0	0%	\$3,600,000
Total Debt and Transfers	\$3,100,000	\$0	\$(500,000)	(16%)	\$3,600,000
NET COST (REVENUE)	\$(121,345,100)	\$16,134	\$(28,777,320)	24%	\$(92,567,780)



County of Wellington
County Council
Statement of Operations as of
30 Apr 2023

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Expenditures					
Salaries, Wages and Benefits	\$1,054,400	\$84,985	\$362,116	34%	\$692,284
Supplies, Material, Equipment	\$51,500	\$1,698	\$15,988	31%	\$35,512
Purchased Services	\$238,200	\$12,525	\$77,296	32%	\$160,904
Insurance and Financial	\$12,700	\$1,743	\$6,096	48%	\$6,604
Total Expenditures	\$1,356,800	\$100,951	\$461,495	34%	\$895,305
NET OPERATING COST / (REVENUE)	\$1,356,800	\$100,951	\$461,495	34%	\$895,305
NET COST (REVENUE)	\$1,356,800	\$100,951	\$461,495	34%	\$895,305



County of Wellington

03-May-2023

County Council

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2023

	Approved Budget	April Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
2023-26 Strategic Plan Refresh	\$100,000	\$22,387	\$22,387	\$0	\$22,387	22 %	\$77,613
Council Chambers Sound System	\$100,000	\$293	\$8,621	\$58,941	\$67,563	68 %	\$32,437
Total County Council	\$200,000	\$22,680	\$31,008	\$58,941	\$89,950	45 %	\$110,050



County of Wellington
Office of the CAO/Clerk
Statement of Operations as of
30 Apr 2023

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
User Fees and Charges	\$600	\$5	\$116	19%	\$485
Sales Revenue	\$20,000	\$0	\$5,217	26%	\$14,783
Other Revenue	\$29,800	\$2,292	\$9,164	31%	\$20,636
Internal Recoveries	\$1,785,200	\$148,767	\$595,067	33%	\$1,190,133
Total Revenue	\$1,835,600	\$151,064	\$609,563	33%	\$1,226,037
Expenditures					
Salaries, Wages and Benefits	\$5,006,100	\$310,323	\$1,567,068	31%	\$3,439,032
Supplies, Material, Equipment	\$168,100	\$18,662	\$63,996	38%	\$104,104
Purchased Services	\$2,050,100	\$76,477	\$1,063,760	52%	\$986,340
Insurance and Financial	\$222,100	\$7,426	\$136,559	61%	\$85,541
Internal Charges	\$2,100	\$103	\$133	6%	\$1,967
Total Expenditures	\$7,448,500	\$412,991	\$2,831,517	38%	\$4,616,983
NET OPERATING COST / (REVENUE)	\$5,612,900	\$261,927	\$2,221,953	40%	\$3,390,947
Debt and Transfers					
Transfer to Reserves	\$900,000	\$0	\$900,000	100%	\$0
Total Debt and Transfers	\$900,000	\$0	\$900,000	100%	\$0
NET COST (REVENUE)	\$6,512,900	\$261,927	\$3,121,953	48%	\$3,390,947



County of Wellington

03-May-2023

Office of the CAO/Clerk

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2023

	LIFE-TO-DATE ACTUALS						
	Approved	April	Current	Previous		% of	Remaining
	Budget	Actual	Year	Years	Total	Budget	Budget
Technical Services							
A/C Cooling 138 Wyndham St	\$80,000	\$0	\$0	\$68,688	\$68,688	86 %	\$11,312
Archive Storage Replacement	\$45,000	\$0	\$0	\$0	\$0	0 %	\$45,000
Computer Hardware L/C Replace	\$130,000	\$22,736	\$119,254	\$0	\$119,254	92 %	\$10,746
Desktop Modernization	\$85,000	\$0	\$0	\$58,461	\$58,461	69 %	\$26,539
Fire Suppression Data Centre	\$65,000	\$0	\$12,601	\$0	\$12,601	19 %	\$52,399
Main Core Switches	\$210,000	\$0	\$0	\$83,467	\$83,467	40 %	\$126,533
Network Perimeter Security	\$640,000	\$206,355	\$637,923	\$0	\$637,923	100 %	\$2,077
Server Replacement	\$220,000	\$0	\$0	\$209,941	\$209,941	95 %	\$10,059
Storage Replacement	\$250,000	\$0	\$0	\$0	\$0	0 %	\$250,000
Video Security Recorder Rplace	\$40,000	\$0	\$0	\$0	\$0	0 %	\$40,000
Subtotal Technical Services	\$1,765,000	\$229,091	\$769,778	\$420,557	\$1,190,335	67%	\$574,665
Application Services							
HR Information Management Syst	\$645,000	\$0	\$67,009	\$395,417	\$462,426	72 %	\$182,574
JDE: Visa / Expense Management	\$120,000	\$0	\$10,417	\$85,784	\$96,201	80 %	\$23,799
Microsoft Office 365	\$840,000	\$0	\$106,152	\$185,627	\$291,779	35 %	\$548,221
Subtotal Application Services	\$1,605,000	\$0	\$183,578	\$666,828	\$850,406	53%	\$754,594
Information Management							
County Website Upgrade	\$85,000	\$0	\$0	\$0	\$0	0 %	\$85,000
Subtotal Information Management	\$85,000	\$0	\$0	\$0	\$0	0%	\$85,000
Total Office of the CAO/Clerk	\$3,455,000	\$229,091	\$953,356	\$1,087,385	\$2,040,741	59 %	\$1,414,259



County of Wellington
Treasury
Statement of Operations as of
30 Apr 2023

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Other Revenue	\$1,900	\$0	\$0	0%	\$1,900
Internal Recoveries	\$575,800	\$47,983	\$191,939	33%	\$383,861
Total Revenue	\$577,700	\$47,983	\$191,939	33%	\$385,761
Expenditures					
Salaries, Wages and Benefits	\$2,466,300	\$172,494	\$731,619	30%	\$1,734,681
Supplies, Material, Equipment	\$45,400	\$1,424	\$10,645	23%	\$34,755
Purchased Services	\$529,000	\$20,160	\$223,753	42%	\$305,247
Insurance and Financial	\$214,800	\$15,176	\$81,637	38%	\$133,163
Internal Charges	\$3,000	\$103	\$326	11%	\$2,674
Total Expenditures	\$3,258,500	\$209,357	\$1,047,981	32%	\$2,210,519
NET OPERATING COST / (REVENUE)	\$2,680,800	\$161,374	\$856,042	32%	\$1,824,758
Debt and Transfers					
Transfers from Reserves	\$(180,800)	\$0	\$0	0%	\$(180,800)
Transfer to Reserves	\$175,000	\$0	\$175,000	100%	\$0
Total Debt and Transfers	\$(5,800)	\$0	\$175,000	(3,017%)	\$(180,800)
NET COST (REVENUE)	\$2,675,000	\$161,374	\$1,031,042	39%	\$1,643,958



County of Wellington
Human Resources
Statement of Operations as of
30 Apr 2023

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Other Revenue	\$57,100	\$3,574	\$10,849	19%	\$46,251
Internal Recoveries	\$1,126,200	\$93,850	\$375,397	33%	\$750,803
Total Revenue	\$1,183,300	\$97,424	\$386,246	33%	\$797,054
Expenditures					
Salaries, Wages and Benefits	\$1,879,500	\$178,376	\$672,755	36%	\$1,206,745
Supplies, Material, Equipment	\$155,900	\$11,372	\$36,995	24%	\$118,905
Purchased Services	\$802,100	\$27,901	\$351,177	44%	\$450,924
Transfer Payments	\$95,000	\$0	\$19,448	20%	\$75,552
Insurance and Financial	\$328,800	\$3,512	\$325,011	99%	\$3,789
Internal Charges	\$1,500	\$103	\$1,637	109%	\$(137)
Total Expenditures	\$3,262,800	\$221,263	\$1,407,022	43%	\$1,855,778
NET OPERATING COST / (REVENUE)	\$2,079,500	\$123,839	\$1,020,776	49%	\$1,058,724
Debt and Transfers					
Transfers from Reserves	\$(574,100)	\$0	\$0	0%	\$(574,100)
Total Debt and Transfers	\$(574,100)	\$0	\$0	0%	\$(574,100)
NET COST (REVENUE)	\$1,505,400	\$123,839	\$1,020,776	68%	\$484,624



County of Wellington
Property Services
Statement of Operations as of
30 Apr 2023

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Licenses, Permits and Rents	\$1,317,000	\$67,331	\$461,954	35%	\$855,046
User Fees and Charges	\$158,000	\$6,005	\$16,055	10%	\$141,945
Other Revenue	\$37,100	\$2,570	\$11,205	30%	\$25,895
Internal Recoveries	\$835,300	\$69,608	\$278,433	33%	\$556,867
Total Revenue	\$2,347,400	\$145,514	\$767,647	33%	\$1,579,753
Expenditures					
Salaries, Wages and Benefits	\$1,315,100	\$108,537	\$423,326	32%	\$891,774
Supplies, Material, Equipment	\$237,600	\$21,794	\$78,385	33%	\$159,215
Purchased Services	\$1,038,900	\$64,203	\$348,008	33%	\$690,892
Insurance and Financial	\$79,500	\$2,553	\$68,349	86%	\$11,151
Minor Capital Expenses	\$125,500	\$7,174	\$7,174	6%	\$118,326
Internal Charges	\$8,700	\$147	\$159	2%	\$8,541
Total Expenditures	\$2,805,300	\$204,408	\$925,401	33%	\$1,879,899
NET OPERATING COST / (REVENUE)	\$457,900	\$58,894	\$157,754	34%	\$300,146
Debt and Transfers					
Debt Charges	\$291,200	\$0	\$40,355	14%	\$250,845
Transfers from Reserves	\$(102,500)	\$0	\$0	0%	\$(102,500)
Transfer to Reserves	\$847,400	\$0	\$750,000	89%	\$97,400
Total Debt and Transfers	\$1,036,100	\$0	\$790,355	76%	\$245,745
NET COST (REVENUE)	\$1,494,000	\$58,894	\$948,108	63%	\$545,892



County of Wellington

11-May-2023

Property Services

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2023

	Approved Budget	April Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
133 Wyndham Residential & Bath	\$190,000	\$0	\$0	\$0	\$0	0 %	\$190,000
2021 Building Condition Audits	\$47,000	\$0	\$0	\$11,544	\$11,544	25 %	\$35,456
2023 Property Building Retro	\$100,000	\$0	\$0	\$0	\$0	0 %	\$100,000
22 Property Building Retrofits	\$135,000	\$0	\$11,778	\$44,697	\$56,474	42 %	\$78,526
25-27 Douglas: Windows	\$100,000	\$28,493	\$28,493	\$28,493	\$56,986	57 %	\$43,014
59,69&75 Woolwich St Purchase	\$5,800,000	\$743	\$743	\$52,431	\$53,174	1 %	\$5,746,826
Admin Centre: Atrium Rehab	\$30,000	\$0	\$0	\$0	\$0	0 %	\$30,000
Admin Centre: Hot Water Boiler	\$200,000	\$2,595	\$27,094	\$28,391	\$55,485	28 %	\$144,515
Admin Centre: Lighting Upgrade	\$80,000	\$0	\$56,762	\$1,744	\$58,506	73 %	\$21,494
Admin Centre: Pave Corner Lot	\$90,000	\$0	\$0	\$2,890	\$2,890	3 %	\$87,110
Admin Centre: Retaining Wall	\$35,000	\$0	\$0	\$0	\$0	0 %	\$35,000
County Space Needs Study	\$100,000	\$0	\$0	\$0	\$0	0 %	\$100,000
Courthouse: Fire Alarm Systems	\$30,000	\$0	\$0	\$0	\$0	0 %	\$30,000
Courthouse: Hot Water Boiler	\$450,000	\$29,059	\$263,854	\$224,715	\$488,570	109 %	-\$38,570
Courthouse: HVAC Upgrades	\$180,000	\$0	\$0	\$150,279	\$150,279	83 %	\$29,721
Courthouse: Interior Upgrade	\$51,000	\$0	\$2,035	\$16,612	\$18,648	37 %	\$32,352
Courthouse: Lighting Upgrade	\$85,000	\$0	\$74,936	\$2,138	\$77,075	91 %	\$7,926
Courthouse: Plumbing Fixtures	\$30,000	\$0	\$0	\$0	\$0	0 %	\$30,000
Gaol: Elevator Modernization	\$120,000	\$0	\$0	\$0	\$0	0 %	\$120,000
Gaol: Lighting Upgrade	\$50,000	\$0	\$41,457	\$1,744	\$43,202	86 %	\$6,798
Replace 1/2 Tonne Van	\$75,000	\$0	\$0	\$0	\$0	0 %	\$75,000
Total Property Services	\$7,978,000	\$60,890	\$507,152	\$565,679	\$1,072,831	13 %	\$6,905,169



County of Wellington
Grants & Contributions
Statement of Operations as of
30 Apr 2023

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Expenditures					
Transfer Payments	\$88,800	\$0	\$74,579	84%	\$14,221
Total Expenditures	\$88,800	\$0	\$74,579	84%	\$14,221
NET OPERATING COST / (REVENUE)	\$88,800	\$0	\$74,579	84%	\$14,221
Debt and Transfers					
Debt Charges	\$375,500	\$0	\$(18,981)	(5%)	\$394,481
Transfers from Reserves	\$(3,000)	\$0	\$0	0%	\$(3,000)
Total Debt and Transfers	\$372,500	\$0	\$(18,981)	(5%)	\$391,481
NET COST (REVENUE)	\$461,300	\$0	\$55,598	12%	\$405,702



County of Wellington
POA Administration
Statement of Operations as of
30 Apr 2023

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Municipal Recoveries	\$288,900	\$(28,654)	\$80,546	28%	\$208,354
Total Revenue	\$288,900	\$(28,654)	\$80,546	28%	\$208,354
NET OPERATING COST / (REVENUE)	\$(288,900)	\$28,654	\$(80,546)	28%	\$(208,354)
Debt and Transfers					
Transfer to Reserves	\$120,000	\$0	\$120,000	100%	\$0
Total Debt and Transfers	\$120,000	\$0	\$120,000	100%	\$0
NET COST (REVENUE)	\$(168,900)	\$28,654	\$39,454	(23%)	\$(208,354)



County of Wellington

03-May-2023

POA Administration

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2023

	Approved Budget	April Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
2022 POA Replacements	\$112,000	\$15,002	\$15,002	\$47,255	\$62,256	56 %	\$49,744
2023 POA Replacements	\$114,000	\$0	\$0	\$0	\$0	0 %	\$114,000
Total POA Administration	\$226,000	\$15,002	\$15,002	\$47,255	\$62,256	28 %	\$163,744



County of Wellington
Land Ambulance
Statement of Operations as of
30 Apr 2023

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Licenses, Permits and Rents	\$75,000	\$0	\$75,000	100%	\$0
Total Revenue	\$75,000	\$0	\$75,000	100%	\$0
Expenditures					
Purchased Services	\$0	\$0	\$202	0%	\$(202)
Transfer Payments	\$5,338,000	\$662,246	\$1,870,921	35%	\$3,467,079
Total Expenditures	\$5,338,000	\$662,246	\$1,871,123	35%	\$3,466,877
NET OPERATING COST / (REVENUE)	\$5,263,000	\$662,246	\$1,796,123	34%	\$3,466,877
Debt and Transfers					
Transfers from Reserves	\$(126,000)	\$0	\$0	0%	\$(126,000)
Transfer to Reserves	\$675,000	\$0	\$675,000	100%	\$0
Total Debt and Transfers	\$549,000	\$0	\$675,000	123%	\$(126,000)
NET COST (REVENUE)	\$5,812,000	\$662,246	\$2,471,123	43%	\$3,340,877



County of Wellington

03-May-2023

Land Ambulance

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2023

	Approved Budget	April Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of 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							
2021 Amb Facilities & Studies	\$15,000	\$0	\$0	\$0	\$0	0 %	\$15,000
2021 Ambulance Equipment	\$50,000	\$0	\$0	\$16,443	\$16,443	33 %	\$33,557
2021 Replacement Ambulances	\$300,000	\$12,353	\$12,353	\$157,424	\$169,777	57 %	\$130,223
2022 Amb Facilities & Studies	\$55,000	\$456	\$456	\$31,510	\$31,965	58 %	\$23,035
2022 Ambulance Equipment	\$45,000	\$0	\$0	\$0	\$0	0 %	\$45,000
2022 Ambulance IT Replacements	\$70,000	\$6,963	\$6,963	\$54,016	\$60,979	87 %	\$9,021
2022 Replacement Ambulances	\$150,000	\$0	\$0	\$0	\$0	0 %	\$150,000
2023 Ambulance IT Replacements	\$64,000	\$0	\$0	\$0	\$0	0 %	\$64,000
2023 Replacement Ambulances	\$260,000	\$0	\$0	\$0	\$0	0 %	\$260,000
Subtotal City Led Projects	\$1,009,000	\$19,772	\$19,772	\$259,393	\$279,164	28%	\$729,836
Total Land Ambulance	\$1,609,000	\$19,772	\$19,772	\$276,997	\$296,769	18 %	\$1,312,231



County of Wellington
Public Health Unit
Statement of Operations as of
30 Apr 2023

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Expenditures					
Supplies, Material, Equipment	\$0	\$0	\$4,047	0%	\$(4,047)
Purchased Services	\$0	\$0	\$5,658	0%	\$(5,658)
Transfer Payments	\$2,510,300	\$627,587	\$1,255,175	50%	\$1,255,126
Total Expenditures	\$2,510,300	\$627,587	\$1,264,880	50%	\$1,245,420
NET OPERATING COST / (REVENUE)	\$2,510,300	\$627,587	\$1,264,880	50%	\$1,245,420
Debt and Transfers					
Debt Charges	\$3,054,100	\$0	\$(7,399)	0%	\$3,061,499
Transfers from Reserves	\$(3,000,000)	\$0	\$0	0%	\$(3,000,000)
Total Debt and Transfers	\$54,100	\$0	\$(7,399)	(14%)	\$61,499
NET COST (REVENUE)	\$2,564,400	\$627,587	\$1,257,481	49%	\$1,306,919



County of Wellington
Roads and Engineering
Statement of Operations as of
30 Apr 2023

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Municipal Recoveries	\$1,142,900	\$344,395	\$602,066	53%	\$540,834
User Fees and Charges	\$378,000	\$13,405	\$53,271	14%	\$324,729
Sales Revenue	\$670,000	\$19,208	\$138,038	21%	\$531,962
Internal Recoveries	\$2,081,800	\$82,346	\$782,556	38%	\$1,299,244
Total Revenue	\$4,272,700	\$459,354	\$1,575,932	37%	\$2,696,768
Expenditures					
Salaries, Wages and Benefits	\$7,164,800	\$503,936	\$2,686,874	38%	\$4,477,926
Supplies, Material, Equipment	\$6,707,400	\$270,650	\$3,190,313	48%	\$3,517,087
Purchased Services	\$3,224,800	\$126,757	\$523,049	16%	\$2,701,751
Insurance and Financial	\$764,700	\$14,979	\$689,437	90%	\$75,263
Minor Capital Expenses	\$300,000	\$31,314	\$39,641	13%	\$260,359
Internal Charges	\$1,845,400	\$82,346	\$775,675	42%	\$1,069,725
Total Expenditures	\$20,007,100	\$1,029,984	\$7,904,990	40%	\$12,102,111
NET OPERATING COST / (REVENUE)	\$15,734,400	\$570,629	\$6,329,058	40%	\$9,405,342
Debt and Transfers					
Debt Charges	\$1,834,400	\$0	\$(45,868)	(3%)	\$1,880,268
Transfers from Reserves	\$(1,701,200)	\$0	\$0	0%	\$(1,701,200)
Transfer to Reserves	\$19,450,000	\$0	\$18,550,000	95%	\$900,000
Total Debt and Transfers	\$19,583,200	\$0	\$18,504,132	94%	\$1,079,068
NET COST (REVENUE)	\$35,317,600	\$570,629	\$24,833,190	70%	\$10,484,410



County of Wellington

03-May-2023

Roads and Engineering Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending April 30, 2023

	Approved Budget	April Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
Roads General							
2023 Retaining Wall Inv&Cond	\$55,000	\$0	\$0	\$0	\$0	0 %	\$55,000
2023 Roads Radio Replacement	\$300,000	\$0	\$203,520	\$0	\$203,520	68 %	\$96,480
2023 Various Facility Repairs	\$200,000	\$0	\$0	\$0	\$0	0 %	\$200,000
Arthur Shop	\$9,200,000	\$36,220	\$69,898	\$609,891	\$679,789	7 %	\$8,520,211
Erin / Brucedale Shop	\$3,125,000	\$645,412	\$700,726	\$97,383	\$798,109	26 %	\$2,326,891
Roads Equipment 2022	\$2,270,000	\$0	\$178,258	\$1,859,610	\$2,037,868	90 %	\$232,132
Roads Equipment 2023	\$2,990,000	\$0	\$638,506	\$0	\$638,506	21 %	\$2,351,494
Various Facility Improv 2022	\$100,000	\$3,204	\$14,868	\$80,212	\$95,080	95 %	\$4,920
Subtotal Roads General	\$18,240,000	\$684,836	\$1,805,776	\$2,647,097	\$4,452,873	24%	\$13,787,127
Engineering							
2022 Warranty Works	\$100,000	\$0	\$0	\$63,420	\$63,420	63 %	\$36,580
2023 Speed Management	\$500,000	\$0	\$9,562	\$0	\$9,562	2 %	\$490,438
Culvert Condition Study	\$50,000	\$0	\$2,266	\$14,689	\$16,955	34 %	\$33,045
Speed Management	\$200,000	\$0	\$0	\$108,363	\$108,363	54 %	\$91,637
WR 109, Bridge Work Strategy	\$346,600	\$420	\$10,585	\$360,632	\$371,216	107 %	-\$24,616
Subtotal Engineering	\$1,196,600	\$420	\$22,412	\$547,104	\$569,517	48%	\$627,083
Growth Related Construction							
WR 124 at WR 32 Intersection	\$1,135,000	\$0	\$25,112	\$565,482	\$590,594	52 %	\$544,407
WR 18 at WR 26 Intersection	\$100,000	\$0	\$0	\$54,870	\$54,870	55 %	\$45,130
WR 7 @ 1st Line Roundabout	\$1,875,000	\$0	\$7,336	\$56,837	\$64,173	3 %	\$1,810,827
WR 8 at WR 9, Roundabout	\$110,000	\$0	\$0	\$0	\$0	0 %	\$110,000
WR124, Whitelaw Int to E of 32	\$50,000	\$0	\$0	\$7,410	\$7,410	15 %	\$42,590
Subtotal Growth Related Constructi	\$3,270,000	\$0	\$32,448	\$684,598	\$717,046	22%	\$2,552,954



County of Wellington

03-May-2023

Roads and Engineering

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2023

	LIFE-TO-DATE ACTUALS						
	Approved	April	Current	Previous	% of	Remaining	
	Budget	Actual	Year	Years	Total	Budget	
Roads Construction							
2023 Warranty Works	\$100,000	\$0	\$23,047	\$0	\$23,047	23 %	\$76,953
WR 124, Land & Utility GET Rd1	\$8,000,000	\$75,370	\$906,398	\$395,754	\$1,302,152	16 %	\$6,697,848
WR 18, Mill to Elora PS St Swr	\$1,150,000	\$0	\$0	\$29,564	\$29,564	3 %	\$1,120,436
WR 25, WR 52 to WR 42, 7 km	\$10,750,000	\$0	\$0	\$3,152,667	\$3,152,667	29 %	\$7,597,333
WR 32, WR 33 to Con 2, 2.5 km	\$3,650,000	\$10,191	\$15,932	\$143,672	\$159,604	4 %	\$3,490,396
WR 42 at WR 24 Intersection	\$825,000	\$0	\$6,931	\$46,895	\$53,826	7 %	\$771,174
WR 5, WR 123 to Lett St Minto	\$1,600,000	\$0	\$2,236	\$895,725	\$897,961	56 %	\$702,039
WR 7 from WR51 to Passing Lane	\$2,300,000	\$0	\$3,883	\$0	\$3,883	0 %	\$2,296,117
WR18 Geddes St Elora, RtngWall	\$125,000	\$0	\$0	\$43,281	\$43,281	35 %	\$81,719
Subtotal Roads Construction	\$28,500,000	\$85,560	\$958,427	\$4,707,560	\$5,665,987	20%	\$22,834,013
Bridges							
2023 Various Bridge Patches	\$250,000	\$0	\$8,704	\$0	\$8,704	3 %	\$241,296
Steel Bridge Condition Survey	\$200,000	\$0	\$0	\$14,555	\$14,555	7 %	\$185,445
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	\$0	\$0	\$93,596	\$93,596	62 %	\$56,404
WR 12, Bridge B012100 Replace	\$100,000	\$0	\$0	\$0	\$0	0 %	\$100,000
WR 17, Bridge B017114, Rehab	\$550,000	\$0	\$0	\$66,847	\$66,847	12 %	\$483,153
WR 17, Bridge B017115, Rehab	\$350,000	\$0	\$0	\$163,534	\$163,534	47 %	\$186,466
WR 17, Creekbank Bridge Rehab	\$1,000,000	\$422	\$8,676	\$32,292	\$40,968	4 %	\$959,032
WR 18, Carroll Creek B018090	\$650,000	\$0	\$18,810	\$4,367	\$23,177	4 %	\$626,823
WR 34, Bridge B034123, Rehab	\$460,000	\$0	\$0	\$78,945	\$78,945	17 %	\$381,055
WR 35, Paddock Bridge, B035087	\$200,000	\$0	\$38,303	\$173,929	\$212,232	106 %	-\$12,232
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 B038078, Replace	\$100,000	\$12,815	\$18,641	\$12,065	\$30,707	31 %	\$69,293
WR 42, Bridge B042111, Rehab	\$650,000	\$1,149	-\$1,418	\$36,253	\$34,835	5 %	\$615,165
WR 7, Bosworth Bridge, B007028	\$6,350,000	\$20,376	\$26,584	\$374,217	\$400,801	6 %	\$5,949,199
WR 7, Elora Gorge Xing B007059	\$175,000	\$8,304	\$8,304	\$19,895	\$28,198	16 %	\$146,802
WR 86, Bridge Rehab with Perth	\$500,000	\$0	\$0	\$0	\$0	0 %	\$500,000
Subtotal Bridges	\$12,034,400	\$43,065	\$126,605	\$1,200,281	\$1,326,885	11%	\$10,707,515



County of Wellington

03-May-2023

Roads and Engineering Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending April 30, 2023

	LIFE-TO-DATE ACTUALS						
	Approved	April	Current	Previous	% of	Remaining	
	Budget	Actual	Year	Years	Total	Budget	
						Budget	
Culverts							
2022 Various Culvert Needs	\$200,000	-\$5,897	\$40,605	\$110,250	\$150,856	75 %	\$49,144
2023 Municipal Drains	\$100,000	\$0	\$1,301	\$0	\$1,301	1 %	\$98,699
2023 Various Culvert Needs	\$950,000	\$3,284	\$4,276	\$0	\$4,276	0 %	\$945,724
Culvert Condition Study	\$75,000	\$0	\$0	\$0	\$0	0 %	\$75,000
WR 10, Clvrt C100970, Replace	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR 10, Clvrt C101000, Replace	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR 109, Clvrt C109142, Replace	\$150,000	\$4,679	\$19,862	\$0	\$19,862	13 %	\$130,138
WR 18, Culvert C180210, Liner	\$1,600,000	\$6,504	\$6,504	\$112,630	\$119,134	7 %	\$1,480,866
Subtotal Culverts	\$3,175,000	\$8,571	\$72,549	\$222,881	\$295,429	9%	\$2,879,571
Roads Resurfacing							
WR 109, Hwy6 to Dufferin, 11k	\$1,750,000	\$0	\$11,089	\$0	\$11,089	1 %	\$1,738,911
2023 Pavement Preservation	\$2,000,000	\$0	\$0	\$0	\$0	0 %	\$2,000,000
WR 11, 300mS 16th Line - WR109	\$75,000	\$0	\$0	\$0	\$0	0 %	\$75,000
WR 123, Palm to Teviotdale	\$2,700,000	\$0	\$10,754	\$43,882	\$54,636	2 %	\$2,645,364
WR 18, Fergus to Dufferin PH 1	\$2,880,000	\$0	\$21,423	\$2,408,670	\$2,430,094	84 %	\$449,906
WR 22, WR 26 to 300m S of WR24	\$5,650,000	\$0	\$356	\$4,870,672	\$4,871,028	86 %	\$778,972
WR 34, WR 33 to WR32, 2km	\$55,000	\$0	\$0	\$0	\$0	0 %	\$55,000
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	\$2,220,334	\$2,220,334	111 %	-\$220,334
Subtotal Roads Resurfacing	\$17,160,000	\$0	\$43,623	\$9,571,796	\$9,615,419	56%	\$7,544,581
Equipment							
Subtotal Equipment	\$0	\$0	\$0	\$0	\$0	0%	\$0
Total Roads and Engineering	\$83,576,000	\$822,452	\$3,061,839	\$19,581,317	\$22,643,156	27 %	\$60,932,844



County of Wellington
Solid Waste Services
Statement of Operations as of
30 Apr 2023

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$1,734,600	\$7,644	\$13,672	1%	\$1,720,928
Licenses, Permits and Rents	\$31,100	\$30,869	\$30,869	99%	\$231
User Fees and Charges	\$3,543,200	\$255,368	\$912,964	26%	\$2,630,236
Sales Revenue	\$1,136,600	\$145,404	\$158,941	14%	\$977,659
Internal Recoveries	\$734,000	\$0	\$0	0%	\$734,000
Total Revenue	\$7,179,500	\$439,285	\$1,116,446	16%	\$6,063,054
Expenditures					
Salaries, Wages and Benefits	\$3,228,500	\$248,448	\$1,024,435	32%	\$2,204,065
Supplies, Material, Equipment	\$1,348,900	\$34,567	\$425,439	32%	\$923,461
Purchased Services	\$9,880,400	\$781,104	\$2,201,583	22%	\$7,678,817
Insurance and Financial	\$297,300	\$19,068	\$188,875	64%	\$108,425
Internal Charges	\$793,900	\$0	\$24	0%	\$793,876
Total Expenditures	\$15,549,000	\$1,083,188	\$3,840,356	25%	\$11,708,644
NET OPERATING COST / (REVENUE)	\$8,369,500	\$643,903	\$2,723,910	33%	\$5,645,590
Debt and Transfers					
Debt Charges	\$14,500	\$0	\$0	0%	\$14,500
Transfers from Reserves	\$(263,900)	\$0	\$0	0%	\$(263,900)
Transfer to Reserves	\$1,650,000	\$0	\$1,650,000	100%	\$0
Total Debt and Transfers	\$1,400,600	\$0	\$1,650,000	118%	\$(249,400)
NET COST (REVENUE)	\$9,770,100	\$643,903	\$4,373,910	45%	\$5,396,190



County of Wellington

03-May-2023

Solid Waste Services

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2023

	Approved Budget	April Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of 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							
2022 SWS Equipment	\$290,000	\$0	\$0	\$0	\$0	0 %	\$290,000
2023 SWS Equipment	\$1,590,000	-\$1	\$891,478	\$0	\$891,478	56 %	\$698,522
Subtotal Equipment	\$1,880,000	-\$1	\$891,478	\$0	\$891,478	47%	\$988,522
Landfill and Transfer Stations							
2023 Site Imp: Road Maint	\$110,000	\$0	\$0	\$0	\$0	0 %	\$110,000
Elora Waste Facility Upgrade	\$1,950,000	\$0	\$0	\$0	\$0	0 %	\$1,950,000
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: Pre Excavation PH2	\$245,000	\$0	\$0	\$123,141	\$123,141	50 %	\$121,859
Rothsay Waste Facility Upgrade	\$700,000	\$0	\$0	\$0	\$0	0 %	\$700,000
Subtotal Landfill and Transfer Statio	\$6,105,000	\$0	\$0	\$256,154	\$256,154	4%	\$5,848,846
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	\$9,585,000	\$(1)	\$891,478	\$1,572,543	\$2,464,021	26 %	\$7,120,979



County of Wellington
Planning
Statement of Operations as of
30 Apr 2023

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Municipal Recoveries	\$418,700	\$5,571	\$199,016	48%	\$219,684
User Fees and Charges	\$1,200,600	\$172,535	\$364,380	30%	\$836,220
Other Revenue	\$0	\$0	\$126	0%	\$(126)
Total Revenue	\$1,619,300	\$178,106	\$563,522	35%	\$1,055,778
Expenditures					
Salaries, Wages and Benefits	\$2,655,500	\$195,256	\$819,174	31%	\$1,836,326
Supplies, Material, Equipment	\$43,000	\$2,005	\$7,066	16%	\$35,934
Purchased Services	\$392,800	\$11,821	\$84,720	22%	\$308,080
Transfer Payments	\$785,000	\$0	\$0	0%	\$785,000
Insurance and Financial	\$47,300	\$4,954	\$14,872	31%	\$32,428
Internal Charges	\$6,600	\$0	\$814	12%	\$5,786
Total Expenditures	\$3,930,200	\$214,036	\$926,646	24%	\$3,003,554
NET OPERATING COST / (REVENUE)	\$2,310,900	\$35,930	\$363,124	16%	\$1,947,776
Debt and Transfers					
Transfers from Reserves	\$(20,000)	\$0	\$0	0%	\$(20,000)
Transfer to Reserves	\$10,000	\$0	\$10,000	100%	\$0
Total Debt and Transfers	\$(10,000)	\$0	\$10,000	(100%)	\$(20,000)
NET COST (REVENUE)	\$2,300,900	\$35,930	\$373,124	16%	\$1,927,776



County of Wellington

03-May-2023

Planning

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2023

	Approved Budget	April Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
Planning and Trails							
Official Plan / MCR Update	\$825,000	\$4,145	\$10,795	\$418,632	\$429,427	52 %	\$395,573
Official Plan Rev/Update	\$210,000	\$0	\$0	\$0	\$0	0 %	\$210,000
Subtotal Planning and Trails	\$1,035,000	\$4,145	\$10,795	\$418,632	\$429,427	41%	\$605,573
Climate Change Initiatives							
Adaptation Plan	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
Community EV Infrastructure	\$100,000	\$0	\$0	\$0	\$0	0 %	\$100,000
Corporate Building Audits	\$100,000	\$0	\$0	\$0	\$0	0 %	\$100,000
Corporate EV Infrastructure	\$80,000	\$0	\$0	\$0	\$0	0 %	\$80,000
Energy Management Software	\$75,000	\$0	\$0	\$0	\$0	0 %	\$75,000
Green Development Standards	\$100,000	\$0	\$0	\$0	\$0	0 %	\$100,000
Green Fleet Strategy	\$100,000	\$0	\$0	\$0	\$0	0 %	\$100,000
Home Energy Retrofit Programme	\$210,000	\$37,898	\$37,898	\$0	\$37,898	18 %	\$172,102
Regional EV Charging Network	\$70,000	\$0	\$0	\$49,822	\$49,822	71 %	\$20,178
Subtotal Climate Change Initiatives	\$885,000	\$37,898	\$37,898	\$49,822	\$87,720	10%	\$797,280
Total Planning	\$1,920,000	\$42,043	\$48,693	\$468,453	\$517,147	27 %	\$1,402,853



County of Wellington
Green Legacy
Statement of Operations as of
30 Apr 2023

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Sales Revenue	\$35,000	\$0	\$714	2%	\$34,286
Other Revenue	\$2,000	\$100	\$100	5%	\$1,900
Total Revenue	\$37,000	\$100	\$814	2%	\$36,186
Expenditures					
Salaries, Wages and Benefits	\$676,500	\$81,907	\$232,716	34%	\$443,784
Supplies, Material, Equipment	\$110,300	\$11,140	\$23,922	22%	\$86,378
Purchased Services	\$79,500	\$3,312	\$16,758	21%	\$62,742
Insurance and Financial	\$27,600	\$1,860	\$19,011	69%	\$8,589
Internal Charges	\$13,000	\$0	\$0	0%	\$13,000
Total Expenditures	\$906,900	\$98,219	\$292,408	32%	\$614,492
NET OPERATING COST / (REVENUE)	\$869,900	\$98,119	\$291,594	34%	\$578,306
Debt and Transfers					
Transfer to Reserves	\$60,000	\$0	\$60,000	100%	\$0
Total Debt and Transfers	\$60,000	\$0	\$60,000	100%	\$0
NET COST (REVENUE)	\$929,900	\$98,119	\$351,594	38%	\$578,306



County of Wellington

03-May-2023

Green Legacy

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2023

	Approved Budget	April Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
Green Legacy Van Replacement	\$60,000	\$0	\$0	\$0	\$0	0 %	\$60,000
Inventory Management Software	\$40,000	\$0	\$0	\$0	\$0	0 %	\$40,000
Skid Steer Replacement (North)	\$105,000	\$0	\$84,997	\$0	\$84,997	81 %	\$20,003
Sthrn Nursery Capital Retrofit	\$50,000	\$0	\$0	\$14,070	\$14,070	28 %	\$35,930
Total Green Legacy	\$255,000	\$0	\$84,997	\$14,070	\$99,067	39 %	\$155,933



County of Wellington
Emergency Management
Statement of Operations as of
30 Apr 2023

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Expenditures					
Salaries, Wages and Benefits	\$455,000	\$34,702	\$130,968	29%	\$324,032
Supplies, Material, Equipment	\$21,800	\$470	\$2,902	13%	\$18,898
Purchased Services	\$193,300	\$6,084	\$121,914	63%	\$71,386
Transfer Payments	\$151,200	\$0	\$0	0%	\$151,200
Insurance and Financial	\$12,400	\$849	\$6,717	54%	\$5,683
Internal Charges	\$1,500	\$0	\$0	0%	\$1,500
Total Expenditures	\$835,200	\$42,106	\$262,501	31%	\$572,699
NET OPERATING COST / (REVENUE)	\$835,200	\$42,106	\$262,501	31%	\$572,699
Debt and Transfers					
Transfer to Reserves	\$20,000	\$0	\$20,000	100%	\$0
Total Debt and Transfers	\$20,000	\$0	\$20,000	100%	\$0
NET COST (REVENUE)	\$855,200	\$42,106	\$282,501	33%	\$572,699



County of Wellington

03-May-2023

Emergency Management

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2023

	Approved Budget	April Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
Emergency Management Software	\$125,000	\$0	\$0	\$0	\$0	0 %	\$125,000
Generator Replacement Program	\$75,000	\$0	\$0	\$0	\$0	0 %	\$75,000
Replace Paging Site Batteries	\$35,000	\$0	\$0	\$28,035	\$28,035	80 %	\$6,965
Total Emergency Management	\$235,000	\$0	\$0	\$28,035	\$28,035	12 %	\$206,965



County of Wellington
Police Services
Statement of Operations as of
30 Apr 2023

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$282,800	\$0	\$8,487	3%	\$274,313
Licenses, Permits and Rents	\$129,800	\$150	\$42,450	33%	\$87,350
Fines and Penalties	\$132,000	\$11,748	\$35,997	27%	\$96,003
User Fees and Charges	\$120,000	\$0	\$0	0%	\$120,000
Other Revenue	\$16,000	\$302	\$1,711	11%	\$14,289
Total Revenue	\$680,600	\$12,200	\$88,645	13%	\$591,955
Expenditures					
Salaries, Wages and Benefits	\$166,000	\$14,126	\$55,583	33%	\$110,417
Supplies, Material, Equipment	\$65,400	\$11,717	\$29,401	45%	\$35,999
Purchased Services	\$756,200	\$117,116	\$274,790	36%	\$481,410
Transfer Payments	\$17,430,000	\$1,468,901	\$5,885,604	34%	\$11,544,396
Insurance and Financial	\$17,200	\$338	\$13,761	80%	\$3,439
Minor Capital Expenses	\$40,000	\$0	\$0	0%	\$40,000
Internal Charges	\$1,900	\$0	\$307	16%	\$1,593
Total Expenditures	\$18,476,700	\$1,612,198	\$6,259,446	34%	\$12,217,254
NET OPERATING COST / (REVENUE)	\$17,796,100	\$1,599,998	\$6,170,801	35%	\$11,625,299
Debt and Transfers					
Debt Charges	\$141,200	\$0	\$(342)	0%	\$141,542
Transfers from Reserves	\$(140,000)	\$0	\$0	0%	\$(140,000)
Transfer to Reserves	\$200,000	\$0	\$200,000	100%	\$0
Total Debt and Transfers	\$201,200	\$0	\$199,658	99%	\$1,542
NET COST (REVENUE)	\$17,997,300	\$1,599,998	\$6,370,459	35%	\$11,626,842



County of Wellington

03-May-2023

Police Services

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2023

	Approved Budget	April Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
Teviotdale OPP: Ext Weathering	\$130,000	\$0	\$0	\$0	\$0	0%	\$130,000
Teviotdale OPP: Furniture Repl	\$30,000	\$0	\$0	\$0	\$0	0%	\$30,000
Total Police Services	\$160,000	\$0	\$0	\$0	\$0	0 %	\$160,000



County of Wellington
Museum & Archives at WP
Statement of Operations as of
30 Apr 2023

	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	\$3,107	\$11,696	22%	\$40,404
User Fees and Charges	\$80,500	\$2,865	\$39,151	49%	\$41,349
Sales Revenue	\$15,300	\$782	\$4,070	27%	\$11,230
Other Revenue	\$0	\$6,562	\$9,597	0%	\$(9,597)
Total Revenue	\$199,000	\$13,315	\$64,514	32%	\$134,486
Expenditures					
Salaries, Wages and Benefits	\$1,720,600	\$132,758	\$528,926	31%	\$1,191,674
Supplies, Material, Equipment	\$174,000	\$32,922	\$63,406	36%	\$110,594
Purchased Services	\$459,300	\$55,002	\$154,459	34%	\$304,841
Transfer Payments	\$0	\$3,081	\$9,081	0%	\$(9,081)
Insurance and Financial	\$64,600	\$3,687	\$40,873	63%	\$23,727
Internal Charges	\$10,000	\$0	\$0	0%	\$10,000
Total Expenditures	\$2,428,500	\$227,450	\$796,744	33%	\$1,631,756
NET OPERATING COST / (REVENUE)	\$2,229,500	\$214,134	\$732,230	33%	\$1,497,270
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)	\$2,656,500	\$214,134	\$1,132,230	43%	\$1,524,270



County of Wellington

03-May-2023

Museum & Archives at WP

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2023

	Approved Budget	April Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
Facility Improvements							
Artifact Storage Building Reno	\$295,000	\$0	\$26,166	\$288,232	\$314,398	107 %	-\$19,398
Museum Exterior Entrance	\$75,000	\$0	\$0	\$0	\$0	0 %	\$75,000
Museum Playground	\$210,000	\$0	\$131,951	\$66,144	\$198,095	94 %	\$11,905
WCMA Flat Roof	\$285,000	\$0	\$31,378	\$247,601	\$278,979	98 %	\$6,021
Subtotal Facility Improvements	\$865,000	\$0	\$189,495	\$601,977	\$791,472	91%	\$73,528
Programming							
Archives Digital Asst Software	\$60,000	\$0	\$0	\$0	\$0	0 %	\$60,000
Indigenous Gathering Circle	\$500,000	\$0	\$34,781	\$379,523	\$414,304	83 %	\$85,696
Poultry House Restoration	\$25,000	\$85	\$85	\$21,618	\$21,703	87 %	\$3,297
Subtotal Programming	\$585,000	\$85	\$34,866	\$401,141	\$436,007	75%	\$148,993
Wellington Place							
Beatty Line: Garafraxa/Andrew	\$580,000	\$0	\$0	\$0	\$0	0 %	\$580,000
Charles Allan Way Rehab	\$510,000	\$0	\$3,582	\$3,273	\$6,856	1 %	\$503,144
East Park Lot/Vehicle Access	\$90,000	\$0	\$0	\$0	\$0	0 %	\$90,000
Groves Hospital Grant	\$3,882,000	\$1,188	\$1,188	\$2,575,118	\$2,576,306	66 %	\$1,305,694
Museum Trail	\$60,000	\$0	\$0	\$0	\$0	0 %	\$60,000
Pavilion	\$775,000	\$0	\$0	\$0	\$0	0 %	\$775,000
Subtotal Wellington Place	\$5,897,000	\$1,188	\$4,770	\$2,578,391	\$2,583,161	44%	\$3,313,839
Total Museum & Archives at WP	\$7,347,000	\$1,273	\$229,132	\$3,581,508	\$3,810,640	52 %	\$3,536,360



County of Wellington
Library Services
Statement of Operations as of
30 Apr 2023

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$141,500	\$0	\$0	0%	\$141,500
Municipal Recoveries	\$30,000	\$0	\$0	0%	\$30,000
Licenses, Permits and Rents	\$47,500	\$9,670	\$21,538	45%	\$25,962
User Fees and Charges	\$17,900	\$1,645	\$6,968	39%	\$10,932
Sales Revenue	\$8,100	\$483	\$3,292	41%	\$4,808
Other Revenue	\$0	\$819	\$2,905	0%	\$(2,905)
Total Revenue	\$245,000	\$12,618	\$34,703	14%	\$210,297
Expenditures					
Salaries, Wages and Benefits	\$5,313,100	\$457,979	\$1,754,986	33%	\$3,558,114
Supplies, Material, Equipment	\$958,600	\$66,079	\$335,542	35%	\$623,058
Purchased Services	\$1,248,300	\$96,566	\$492,163	39%	\$756,137
Insurance and Financial	\$134,600	\$9,331	\$81,259	60%	\$53,341
Minor Capital Expenses	\$43,500	\$0	\$0	0%	\$43,500
Internal Charges	\$25,700	\$0	\$4,634	18%	\$21,066
Total Expenditures	\$7,723,800	\$629,956	\$2,668,583	35%	\$5,055,217
NET OPERATING COST / (REVENUE)	\$7,478,800	\$617,338	\$2,633,880	35%	\$4,844,920
Debt and Transfers					
Debt Charges	\$371,800	\$0	\$(3,627)	(1%)	\$375,427
Transfers from Reserves	\$(195,500)	\$0	\$0	0%	\$(195,500)
Transfer to Reserves	\$440,000	\$0	\$440,000	100%	\$0
Total Debt and Transfers	\$616,300	\$0	\$436,373	71%	\$179,927
NET COST (REVENUE)	\$8,095,100	\$617,338	\$3,070,253	38%	\$5,024,847



County of Wellington

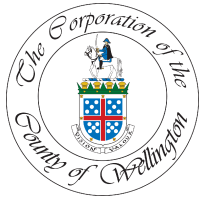
03-May-2023

Library Services

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2023

	Approved Budget	April Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
Facility Improvements							
2023 Library Building Retrofit	\$85,000	\$0	\$0	\$0	\$0	0 %	\$85,000
Aboyne Branch HVAC Replacement	\$30,000	\$21,370	\$21,370	\$0	\$21,370	71 %	\$8,630
Aboyne Branch: AC Replacements	\$60,000	\$0	\$0	\$0	\$0	0 %	\$60,000
Erin Branch: New Construction	\$5,550,000	\$257,485	\$759,394	\$280,529	\$1,039,923	19 %	\$4,510,077
Puslinch Branch: Parking Lot	\$60,000	\$0	\$0	\$0	\$0	0 %	\$60,000
Subtotal Facility Improvements	\$5,785,000	\$278,855	\$780,764	\$280,529	\$1,061,293	18%	\$4,723,707
Programming							
2022 Branch Improvements FF&E	\$45,000	\$0	\$558	\$31,713	\$32,271	72 %	\$12,729
2023 Branch Improvements FFE	\$30,000	\$0	\$2,355	\$0	\$2,355	8 %	\$27,645
Courier Van Replacement	\$90,000	\$0	\$0	\$0	\$0	0 %	\$90,000
Subtotal Programming	\$165,000	\$0	\$2,912	\$31,713	\$34,626	21%	\$130,374
Total Library Services	\$5,950,000	\$278,855	\$783,676	\$312,242	\$1,095,919	18 %	\$4,854,081



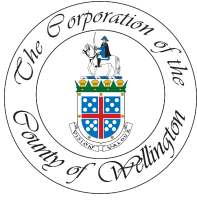
County of Wellington
Ontario Works
Statement of Operations as of
30 Apr 2023

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$23,498,400	\$1,938,791	\$7,644,736	33%	\$15,853,664
Municipal Recoveries	\$3,391,200	\$200,064	\$842,149	25%	\$2,549,051
Internal Recoveries	\$51,400	\$2,096	\$14,407	28%	\$36,993
Total Revenue	\$26,941,000	\$2,140,951	\$8,501,291	32%	\$18,439,709
Expenditures					
Salaries, Wages and Benefits	\$7,076,400	\$516,102	\$2,042,243	29%	\$5,034,157
Supplies, Material, Equipment	\$205,100	\$13,653	\$48,571	24%	\$156,529
Purchased Services	\$499,900	\$49,583	\$186,249	37%	\$313,651
Social Assistance	\$18,979,800	\$1,506,723	\$6,102,389	32%	\$12,877,411
Transfer Payments	\$367,300	\$27,872	\$118,278	32%	\$249,022
Insurance and Financial	\$120,200	\$11,045	\$37,159	31%	\$83,041
Internal Charges	\$1,336,400	\$109,461	\$443,439	33%	\$892,961
Total Expenditures	\$28,585,100	\$2,234,439	\$8,978,330	31%	\$19,606,770
NET OPERATING COST / (REVENUE)	\$1,644,100	\$93,487	\$477,038	29%	\$1,167,062
Debt and Transfers					
Transfers from Reserves	\$(165,000)	\$0	\$0	0%	\$(165,000)
Total Debt and Transfers	\$(165,000)	\$0	\$0	0%	\$(165,000)
NET COST (REVENUE)	\$1,479,100	\$93,487	\$477,038	32%	\$1,002,062



County of Wellington
Children's Early Years
Statement of Operations as of
30 Apr 2023

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$45,360,500	\$3,665,959	\$12,058,393	27%	\$33,302,107
Municipal Recoveries	\$3,462,400	\$277,770	\$1,031,263	30%	\$2,431,137
Licenses, Permits and Rents	\$16,300	\$1,358	\$5,431	33%	\$10,869
User Fees and Charges	\$635,300	\$73,568	\$296,913	47%	\$338,387
Other Revenue	\$0	\$0	\$13,963	0%	\$(13,963)
Internal Recoveries	\$881,500	\$93,024	\$415,163	47%	\$466,337
Total Revenue	\$50,356,000	\$4,111,679	\$13,821,126	27%	\$36,534,874
Expenditures					
Salaries, Wages and Benefits	\$9,285,700	\$719,817	\$2,797,268	30%	\$6,488,432
Supplies, Material, Equipment	\$597,300	\$30,168	\$112,454	19%	\$484,846
Purchased Services	\$874,200	\$88,239	\$505,541	58%	\$368,659
Social Assistance	\$39,530,900	\$3,240,798	\$10,221,745	26%	\$29,309,155
Insurance and Financial	\$183,200	\$20,968	\$60,410	33%	\$122,790
Internal Charges	\$1,956,900	\$182,265	\$772,455	39%	\$1,184,445
Total Expenditures	\$52,428,200	\$4,282,255	\$14,469,873	28%	\$37,958,327
NET OPERATING COST / (REVENUE)	\$2,072,200	\$170,576	\$648,747	31%	\$1,423,453
NET COST (REVENUE)	\$2,072,200	\$170,576	\$648,747	31%	\$1,423,453



County of Wellington
Social Housing
Statement of Operations as of
30 Apr 2023

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$10,806,200	\$1,517,102	\$4,869,287	45%	\$5,936,913
Municipal Recoveries	\$15,495,200	\$1,308,271	\$5,322,626	34%	\$10,172,574
Licenses, Permits and Rents	\$5,812,800	\$478,499	\$1,932,515	33%	\$3,880,285
User Fees and Charges	\$18,200	\$636	\$3,211	18%	\$14,989
Other Revenue	\$368,400	\$20,108	\$78,032	21%	\$290,368
Internal Recoveries	\$122,700	\$8,986	\$38,758	32%	\$83,942
Total Revenue	\$32,623,500	\$3,333,602	\$12,244,429	38%	\$20,379,071
Expenditures					
Salaries, Wages and Benefits	\$5,401,200	\$415,492	\$1,571,265	29%	\$3,829,935
Supplies, Material, Equipment	\$625,800	\$41,104	\$184,493	29%	\$441,307
Purchased Services	\$6,400,700	\$514,126	\$2,371,159	37%	\$4,029,541
Social Assistance	\$22,807,500	\$2,491,610	\$8,595,156	38%	\$14,212,344
Transfer Payments	\$208,200	\$52,050	\$104,099	50%	\$104,101
Insurance and Financial	\$421,900	\$9,116	\$303,364	72%	\$118,536
Internal Charges	\$927,700	\$75,339	\$305,622	33%	\$622,078
Total Expenditures	\$36,793,000	\$3,598,836	\$13,435,158	37%	\$23,357,842
NET OPERATING COST / (REVENUE)	\$4,169,500	\$265,234	\$1,190,729	29%	\$2,978,771
Debt and Transfers					
Transfers from Reserves	\$(678,400)	\$(3,385)	\$(19,655)	3%	\$(658,745)
Transfer to Reserves	\$1,600,000	\$20,000	\$1,680,000	105%	\$(80,000)
Total Debt and Transfers	\$921,600	\$16,615	\$1,660,345	180%	\$(738,745)
NET COST (REVENUE)	\$5,091,100	\$281,849	\$2,851,074	56%	\$2,240,026



County of Wellington
County Affordable Housing
Statement of Operations as of
30 Apr 2023

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$175,200	\$0	\$0	0%	\$175,200
Licenses, Permits and Rents	\$1,321,500	\$113,131	\$429,666	33%	\$891,834
User Fees and Charges	\$23,000	\$1,790	\$8,879	39%	\$14,121
Total Revenue	\$1,519,700	\$114,921	\$438,545	29%	\$1,081,155
Expenditures					
Salaries, Wages and Benefits	\$120,000	\$9,236	\$36,751	31%	\$83,249
Supplies, Material, Equipment	\$84,800	\$3,359	\$33,960	40%	\$50,840
Purchased Services	\$709,900	\$51,380	\$241,768	34%	\$468,132
Insurance and Financial	\$36,200	\$204	\$38,426	106%	\$(2,226)
Internal Charges	\$103,900	\$8,658	\$34,636	33%	\$69,264
Total Expenditures	\$1,054,800	\$72,837	\$385,541	37%	\$669,259
NET OPERATING COST / (REVENUE)	\$(464,900)	\$(42,084)	\$(53,004)	11%	\$(411,896)
Debt and Transfers					
Debt Charges	\$175,200	\$0	\$(4,479)	(3%)	\$179,679
Transfer to Reserves	\$1,489,700	\$0	\$1,250,000	84%	\$239,700
Total Debt and Transfers	\$1,664,900	\$0	\$1,245,521	75%	\$419,379
NET COST (REVENUE)	\$1,200,000	\$(42,084)	\$1,192,516	99%	\$7,484



County of Wellington

03-May-2023

Social Services

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2023

	LIFE-TO-DATE ACTUALS						
	Approved	April	Current	Previous		% of	Remaining
	Budget	Actual	Year	Years	Total	Budget	Budget
Ontario Works							
129 Wyndham Generator Upgrade	\$80,000	\$6,071	\$8,071	\$56,779	\$64,850	81 %	\$15,150
129 Wyndham: Interior Upgrades	\$50,000	\$0	\$4,986	\$24,829	\$29,815	60 %	\$20,185
138 Wyndham: HVAC Replacements	\$475,000	\$8,909	\$90,236	\$117,050	\$207,285	44 %	\$267,715
Subtotal Ontario Works	\$605,000	\$14,980	\$103,293	\$198,657	\$301,950	50%	\$303,050
Children's Early Years							
Billing and Waitlist Software	\$75,000	\$0	\$0	\$0	\$0	0 %	\$75,000
Rockwood Child Care Grant	\$210,000	\$0	\$0	\$50,000	\$50,000	24 %	\$160,000
Subtotal Children's Early Years	\$285,000	\$0	\$0	\$50,000	\$50,000	18%	\$235,000
Social Housing							
130 Grange Electric Heat Conv	\$22,000	\$0	\$0	\$0	\$0	0 %	\$22,000
130 Grange Light/Clng/Rcrc	\$245,000	\$0	\$0	\$0	\$0	0 %	\$245,000
130 Grange Window Replace	\$30,000	\$0	\$0	\$0	\$0	0 %	\$30,000
2023 Accessible Unit Reno	\$775,000	\$0	\$23,173	\$0	\$23,173	3 %	\$751,827
2023 GHG Initiatives	\$90,000	\$0	\$0	\$0	\$0	0 %	\$90,000
2023 Housing Building Retrofit	\$250,000	\$770	\$29,296	\$0	\$29,296	12 %	\$220,704
2023 Various Bathroom Repl	\$150,000	\$10,896	\$13,129	\$0	\$13,129	9 %	\$136,871
2023 Various Kitchen Replace	\$435,000	\$10,018	\$34,794	\$0	\$34,794	8 %	\$400,206
212 Whites Roofing Repl	\$35,000	\$0	\$0	\$0	\$0	0 %	\$35,000
221 Mary Window Replace	\$15,000	\$0	\$0	\$0	\$0	0 %	\$15,000
229 Dublin Electric Heat Conv	\$23,000	\$0	\$0	\$0	\$0	0 %	\$23,000
229 Dublin Modernize Elevator	\$155,000	\$0	\$11,583	\$2,796	\$14,379	9 %	\$140,621
232 Delhi Electric Heat Conv	\$17,000	\$0	\$0	\$0	\$0	0 %	\$17,000
232 Delhi Lights/Ceiling/Recrc	\$215,000	\$0	\$0	\$0	\$0	0 %	\$215,000
232 Delhi Window Replace	\$340,000	\$0	\$0	\$0	\$0	0 %	\$340,000
263 Speedvale Ltg/Clnb/Rcrc	\$300,000	\$0	\$0	\$0	\$0	0 %	\$300,000
263 Speedvale MUA Installation	\$25,000	\$0	\$0	\$0	\$0	0 %	\$25,000
263 Speedvale Roof Rpl	\$40,000	\$0	\$0	\$0	\$0	0 %	\$40,000
263 Speedvale Window Replace	\$30,000	\$0	\$0	\$0	\$0	0 %	\$30,000
32 Hadati Lght/Clng/Rcld Repl	\$330,000	\$0	\$0	\$0	\$0	0 %	\$330,000
32 Hadati Make Up Air Unit	\$350,000	\$0	\$1,526	\$228,889	\$230,415	66 %	\$119,585
33 Marlborough Electric Heat	\$16,000	\$0	\$0	\$0	\$0	0 %	\$16,000
33 Marlborough Roofing Replace	\$25,000	\$0	\$0	\$0	\$0	0 %	\$25,000
387 Waterloo Roofing Repl	\$20,000	\$0	\$0	\$0	\$0	0 %	\$20,000



County of Wellington

03-May-2023

Social Services

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2023

	Approved Budget	April Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
387 Waterloo Window Replacemen	\$30,000	\$0	\$0	\$0	\$0	0%	\$30,000
411 Waterloo Roofing Repl.	\$20,000	\$0	\$0	\$0	\$0	0%	\$20,000
411 Waterloo Window Repl	\$20,000	\$0	\$0	\$0	\$0	0%	\$20,000
450 Ferrier Corridor Rehab	\$85,000	\$0	\$0	\$63,535	\$63,535	75%	\$21,465
450 Ferrier Elevator Mod.	\$10,000	\$0	\$0	\$0	\$0	0%	\$10,000
51 John Metal Roof Install	\$290,000	\$0	\$0	\$6,411	\$6,411	2%	\$283,589
576 Woolwich Ltg/Clng/Rcrc	\$230,000	\$6,614	\$9,502	\$0	\$9,502	4%	\$220,498
576 Woolwich Window/Mansard	\$25,000	\$0	\$0	\$0	\$0	0%	\$25,000
65 Delhi Renovations	\$7,600,000	\$65,130	\$95,473	\$196,217	\$291,691	4%	\$7,308,309
Algonquin / Ferndale Siding	\$750,000	\$0	\$105,605	\$598,015	\$703,620	94%	\$46,380
Algonquin/Ferndale Site Dev P2	\$10,000	\$0	\$0	\$0	\$0	0%	\$10,000
Applewood / Sunset Roofing Rep	\$1,315,000	\$0	\$9,479	\$829,489	\$838,968	64%	\$476,032
Applewood / Sunset Site Dev	\$500,000	\$0	\$0	\$356,255	\$356,255	71%	\$143,745
Applewood Solar Panels	\$145,000	\$0	\$0	\$0	\$0	0%	\$145,000
Attic Insulation	\$130,000	\$5,286	\$17,696	\$0	\$17,696	14%	\$112,304
COCHI Community Housing Init	\$2,623,000	\$9,001	\$615,109	\$2,505,633	\$3,120,742	119%	-\$497,742
County Corridor Handrail Rpl	\$195,000	\$0	\$0	\$0	\$0	0%	\$195,000
Deep Energy Retrofit Consult	\$20,000	\$0	\$0	\$0	\$0	0%	\$20,000
OPHI Ont Priorities Housing In	\$4,230,600	\$0	\$5,000	\$2,011,287	\$2,016,287	48%	\$2,214,313
Vancouver / Edmonton Full Reno	\$260,000	\$0	\$0	\$103,497	\$103,497	40%	\$156,503
Various Camera Installations	\$310,000	\$0	\$0	\$0	\$0	0%	\$310,000
Various Full Fire Alarm Replac	\$750,000	\$0	\$0	\$682,963	\$682,963	91%	\$67,037
Various Install WasteContainer	\$30,000	\$0	\$0	\$0	\$0	0%	\$30,000
Various Unit Door/Fob Replace	\$815,000	\$0	\$0	\$0	\$0	0%	\$815,000
Willow Dawson Site Dev	\$30,000	\$0	\$0	\$0	\$0	0%	\$30,000
Willow/Dawson Shingle Replace	\$220,000	\$0	\$0	\$4,579	\$4,579	2%	\$215,421
Subtotal Social Housing	\$24,576,600	\$107,716	\$971,366	\$7,589,566	\$8,560,932	35%	\$16,015,668
Affordable Housing							
165 - 169 Gordon Lock Changes	\$110,000	\$0	\$0	\$0	\$0	0%	\$110,000
165 - 169 Gordon Roofing	\$100,000	\$0	\$967	\$0	\$967	1%	\$99,033
165 Gordon Air Conditioning	\$1,500,000	\$0	\$60,435	\$1,352,777	\$1,413,212	94%	\$86,788
169 Gordon St FOB System	\$40,000	\$0	\$0	\$22,991	\$22,991	57%	\$17,009
2023 Affordable Housing Retro	\$76,000	\$2,705	\$14,224	\$0	\$14,224	19%	\$61,776
Subtotal Affordable Housing	\$1,826,000	\$2,705	\$75,626	\$1,375,768	\$1,451,394	79%	\$374,606



County of Wellington

03-May-2023

Social Services

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2023

	Approved Budget	April Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
Total Social Services	\$27,292,600	\$125,401	\$1,150,285	\$9,213,991	\$10,364,276	38 %	\$16,928,324



County of Wellington
Long-Term Care Homes
Statement of Operations as of
30 Apr 2023

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$12,209,900	\$1,242,908	\$4,654,718	38%	\$7,555,182
User Fees and Charges	\$4,769,000	\$372,297	\$1,477,700	31%	\$3,291,300
Sales Revenue	\$58,100	\$4,081	\$23,353	40%	\$34,747
Other Revenue	\$25,000	\$1,120	\$14,066	56%	\$10,934
Total Revenue	\$17,062,000	\$1,620,406	\$6,169,837	36%	\$10,892,163
Expenditures					
Salaries, Wages and Benefits	\$20,576,400	\$1,825,692	\$7,512,909	37%	\$13,063,491
Supplies, Material, Equipment	\$1,645,400	\$103,032	\$556,176	34%	\$1,089,224
Purchased Services	\$1,514,300	\$90,707	\$514,278	34%	\$1,000,022
Insurance and Financial	\$408,800	\$40,808	\$194,195	48%	\$214,605
Internal Charges	\$1,087,000	\$90,133	\$362,769	33%	\$724,231
Total Expenditures	\$25,231,900	\$2,150,371	\$9,140,327	36%	\$16,091,573
NET OPERATING COST / (REVENUE)	\$8,169,900	\$529,966	\$2,970,490	36%	\$5,199,410
Debt and Transfers					
Debt Charges	\$1,849,700	\$0	\$814,498	44%	\$1,035,202
Transfers from Reserves	\$(494,200)	\$0	\$0	0%	\$(494,200)
Transfer to Reserves	\$250,000	\$0	\$250,000	100%	\$0
Total Debt and Transfers	\$1,605,500	\$0	\$1,064,498	66%	\$541,002
NET COST (REVENUE)	\$9,775,400	\$529,966	\$4,034,987	41%	\$5,740,413



County of Wellington

03-May-2023

Long-Term Care Homes Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending April 30, 2023

	Approved Budget	April Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
Facility Improvements							
2023 WT Building Retrofits	\$50,000	\$0	\$9,398	\$0	\$9,398	19 %	\$40,602
Awnings(5) Replacement	\$55,000	\$0	\$30,000	\$0	\$30,000	55 %	\$25,000
COVID - 19 WT Humidity Levels	\$415,000	\$0	\$3,763	\$332,147	\$335,910	81 %	\$79,090
Servery Flooring	\$55,000	\$16,957	\$16,957	\$34,765	\$51,723	94 %	\$3,277
Steam Wells (2) Replacement	\$25,000	\$0	\$0	\$0	\$0	0 %	\$25,000
Window Film for Building	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
Window Sills Replacement	\$25,000	\$0	\$0	\$0	\$0	0 %	\$25,000
Subtotal Facility Improvements	\$675,000	\$16,957	\$60,118	\$366,913	\$427,030	63%	\$247,970
Equipment and Technology							
2023 Nursing Equip Repl	\$100,000	\$3,594	\$4,049	\$0	\$4,049	4 %	\$95,951
2023 Nutritional Srvs Equip	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
Nutrition Services Equipment	\$25,000	\$0	\$0	\$0	\$0	0 %	\$25,000
Tractor/Winter/Summer Maint	\$55,000	\$0	\$45,130	\$0	\$45,130	82 %	\$9,870
Walk-in Freezer Upgrade	\$25,000	\$0	\$0	\$0	\$0	0 %	\$25,000
Wireless Phone Replacements	\$125,000	\$3,010	\$3,885	\$6,069	\$9,954	8 %	\$115,046
Subtotal Equipment and Technology	\$380,000	\$6,604	\$53,064	\$6,069	\$59,133	16%	\$320,867
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	\$2,055,000	\$23,561	\$113,182	\$784,866	\$898,047	44 %	\$1,156,953



County of Wellington
Economic Development
Statement of Operations as of
30 Apr 2023

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$383,000	\$33,105	\$33,105	9%	\$349,895
User Fees and Charges	\$86,000	\$5,193	\$22,772	26%	\$63,228
Total Revenue	\$469,000	\$38,298	\$55,876	12%	\$413,124
Expenditures					
Salaries, Wages and Benefits	\$954,500	\$61,424	\$239,083	25%	\$715,417
Supplies, Material, Equipment	\$39,700	\$730	\$7,491	19%	\$32,209
Purchased Services	\$673,600	\$50,038	\$145,771	22%	\$527,829
Transfer Payments	\$447,500	\$0	\$30,000	7%	\$417,500
Insurance and Financial	\$17,500	\$1,279	\$4,702	27%	\$12,798
Internal Charges	\$8,000	\$0	\$0	0%	\$8,000
Total Expenditures	\$2,140,800	\$113,472	\$427,047	20%	\$1,713,753
NET OPERATING COST / (REVENUE)	\$1,671,800	\$75,174	\$371,170	22%	\$1,300,630
Debt and Transfers					
Transfers from Reserves	\$(80,000)	\$0	\$0	0%	\$(80,000)
Total Debt and Transfers	\$(80,000)	\$0	\$0	0%	\$(80,000)
NET COST (REVENUE)	\$1,591,800	\$75,174	\$371,170	23%	\$1,220,630



County of Wellington

03-May-2023

Economic Development Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending April 30, 2023

	Approved Budget	April Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of 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



Government Finance Officers Association

203 North LaSalle Street, Suite 2700

Chicago, Illinois 60601-1210

312.977.9700 fax: 312.977.4806

May 3, 2023

Mr. Andy Lennox
Warden
Wellington County
74 Woolwich Street
Guelph, Ontario N1H 3T9

Dear Mr. Lennox:

We are pleased to notify you that your annual financial report for the fiscal year ended December 31, 2021 qualifies for a Canadian Award for Financial Reporting (CAnFR). The CAnFR recognizes excellence in governmental accounting and financial reporting and represents a significant accomplishment by a local government and its management.

We hope that you will arrange for a formal presentation of the CAnFR and that appropriate publicity will be given to this notable achievement. To assist you in this regard, a sample news release is enclosed.

We hope that your example will encourage other government officials in their efforts to achieve and maintain excellence in their own financial reporting.

Sincerely,

Michele Mark Levine
Director, Technical Services Center

Enclosure

Washington, DC Office

Federal Liaison Center, 660 North Capitol Street, NW, Suite 410 • Washington, DC 20001 • 202.393.8020 fax: 202.393.0780

www.gfoa.org



GOVERNMENT FINANCE OFFICERS ASSOCIATION
NEWS RELEASE

FOR IMMEDIATE RELEASE

May 3, 2023

For more information, contact:

Michele Mark Levine, Director/TSC

Phone: (312) 977-9700

Fax: (312) 977-4806

E-mail: mlevine@gfoa.org

(Chicago) - The Canadian Award for Financial Reporting has been awarded to Wellington County, Ontario by Government Finance Officers Association of the United States and Canada (GFOA) for its annual financial report. The Canadian Award for Financial Reporting Program was established to encourage municipal governments throughout Canada to publish high-quality financial reports and to provide peer recognition and technical guidance for officials preparing these reports. Its attainment represents a significant accomplishment by a government and its management.

The annual financial report has been judged by impartial Canadian Review Committee members to meet the high standards of the program, including demonstrating a constructive “spirit of full disclosure” designed to clearly communicate the municipality’s financial story and to motivate potential users and user groups to read the report.

Government Finance Officers Association (GFOA) advances excellence in government finance by providing best practices, professional development, resources, and practical research for more than 21,000 members and the communities they serve.



Government Finance Officers Association

Canadian Award for Financial Reporting

Presented to

Wellington County

Ontario

For its Annual
Financial Report
for the Year Ended

December 31, 2021

Christopher P. Morrill

Executive Director/CEO



COUNTY OF WELLINGTON

COMMITTEE REPORT

To: Chair and Members of the Administration, Finance and Human Resources Committee
From: Jackie Osti, Manager Purchasing & Risk Management Services
Date: Tuesday, May 16, 2023
Subject: Kitchen Renovations – 131 and 133 Wyndham St. Residential Units

Background:

Staff recently issued an invited Request for Quotation for kitchen renovations at nine (9) County market rent apartments located at 131 and 133 Wyndham Street North in Guelph, Ontario.

The work involves replacing cabinetry, countertops, backsplash, faucet hardware, switching single sinks with double sinks, adding range hoods, and replacing kitchen flooring with luxury vinyl tile.

On Tuesday April 25, 2023, invited contractors submitted quotations as follows with pricing shown exclusive of H.S.T. @13% - Note – Shuhs Appliance of Guelph submitted a quotation for nine new fridges and stoves.

COMPANY NAME	Kitchen Renovations	Appliances
Hartel Maintenance Inc., Guelph	\$179,747.46	
District Contracting Inc., Cambridge	\$182,571.80	
JM Vivash, Cambridge	\$182,768.10	
Shuhs Appliances, Guelph		\$22,634.82
Total		\$202,382.28

Staff are recommending awarding to the lowest bidders - Hartel Maintenance Inc., of Guelph, Ontario at the total amount of \$179,747.46 for kitchen renovations and Shuhs Appliances of Guelph, Ontario at the total amount of \$22,634.82 for appliances for a combined total of \$202,382.28 excluding H.S.T. @ 13%.

Funding for the project is outlined in the attached Financial Schedule.

Recommendation:

That the kitchen renovation project at 131 and 133 Wyndham Street North in Guelph, be awarded to Hartel Maintenance Inc., of Guelph, Ontario at the total amount of \$179,747.46 and Shuhs Appliances of Guelph, Ontario at a the total amount of \$22,634.82 for a combined total of \$202,382.28 excluding H.S.T. @ 13%; and

That the funding for this project be approved as set out in the attached schedule; and

That the County Treasurer be authorized to transfer the additional funding for this project from the County Property Reserve; and

That staff be authorized to issue the Purchase Order for the contract; and

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

Respectfully submitted,

A handwritten signature in cursive script that reads "Jackie Osti".

Jackie Osti
Manager,
Purchasing and Risk Management Services

FINANCIAL SUMMARY

COUNTY OF WELLINGTON CAPITAL PROJECT EXPENDITURE AND FINANCING SCHEDULE
--

Project name: 133 Wyndham Residential
Project number : 20670011

PROJECT COSTS

	<u>Total</u>
<u>Bid:</u>	
Tendered Cost-construction*	\$183,000
Tendered Cost-appliances*	\$23,100
Contingency*	\$3,900
<hr/>	
Bid to Award	\$210,000

* includes net cost to County of HST

PROJECT BUDGET APPROVALS AND FINANCING

	Gross cost	County Property Reserve
2023 Capital Budget	\$ 190,000	\$ 190,000
	\$ 190,000	\$ 190,000
Funding from Reserve	\$20,000	\$20,000
Revised cost and sources of funding	\$ 210,000	\$ 210,000



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 16, 2023
Subject: **Capital Budget Funding Amendment for Beatty Line: Garafraxa/St. Andrew Street Project**

Background:

The Township of Centre Wellington is set to begin works on the reconstruction of Beatty Line to address deteriorating road conditions, improve traffic measures, incorporate active transportation facilities, and build capacity for planned growth. Improvements include an off-road multi-use path, a roundabout intersection and traffic calming measures. The work spans from Garafraxa Street West to St. Andrew Street West (WR 18).

The County is contributing \$580,000 in funding to Centre Wellington for these works as Beatty Line is a key transportation node for access to the facilities on the Wellington Place campus. This reconstruction of Beatty Line is being completed in advance of planned construction work of St Andrew Street West (WR 18) by the County in 2026. The County's 2022 Development Charge Background Study includes a growth-related project for the conversion of a 3.7 km stretch of St Andrew Street West from a two-lane rural road with paved shoulders to a four-lane rural cross-section with paved shoulder and includes the intersection of Beatty Line and St. Andrew Street West. In an effort to minimize the County's future costs for road and intersection works, County staff will work with Centre Wellington staff to ensure construction being completed under this contract align with County requirements to facilitate future reconstruction on St. Andrew Street West.

Funding Adjustment

There is currently an approved County contribution to Centre Wellington's capital project (#21930031) under the Wellington Place budget for Beatty Line: Garafraxa/St. Andrew, in the amount of \$580,000 funded from the General Capital Reserve. After reviewing this project in more detail with the County's development charge consultant, these works are linked to planned work on the reconstruction of St. Andrew Street West by the County in 2026. The funding source of capital project 21930031 should be amended to take into account eligible growth-related funding, using the provision for future road works to determine the cost allocation. The 2022 Development Charge Background Study allocates development charges received for future roads works as 69 percent attributed to growth-related costs and 31 percent attributed to non-growth-related costs. Capital project 21930031 should have the funding revised to include \$400,000 from Development Charges – Roads and \$180,000 from the General Capital Reserve.

Recommendation:

That the funding amendment for capital project 21930031 Beatty Line, Garafraxa to St. Andrew Street be approved.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Ken DeHart', with a stylized flourish extending to the right.

Ken DeHart, CPA, CGA
County Treasurer



COUNTY OF WELLINGTON

COMMITTEE REPORT

To: Chair and Members of the Administration, Finance and Human Resources Committee
From: Ken DeHart, County Treasurer
Date: Tuesday, May 16, 2023
Subject: **2024 Budget Timetable**

Background:

The process for developing the 2024-2033 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 8, 2024.

Proposed user fees and charges for 2024 will be submitted to Committees and Boards for review and approval in November 2023. This will allow by-laws to be passed for any fee changes effective January 1, 2024.

The proposed timetable for the 2024 budget and ten-year plan update is attached.

Recommendation:

That the attached 2024 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
2024 BUDGET AND 10 YEAR PLAN SCHEDULE

Description	Deadline/Date
Treasury staff update 10 year plan model and salary model	Summer 2023
Departments submit major 10 year operating budget items, draft 10 year capital forecast and proposed 2024 user fees to Treasury	September 8, 2023
Staff Advisory Committee review of preliminary 10 year plan	Mid October 2023
Preliminary 10 year plan completed	Late October 2023
Staff develop detailed 2024 operating budgets	October - November 2023
Preliminary 10 year plan and 2024 user fees reviewed by all Standing Committees and Boards	November 2023
AF and HR Committee review of preliminary 10 year plan and 2024 user fees	November 21, 2023
County Council adopts 2024 user fees and receives 10 year plan for information	November 30, 2023
CAO & Department Head review of budgets	December 2023
H A P P Y N E W Y E A R	
Special meeting of County Council to review the 10 year plan and 2024 budget	January 8, 2024
Committee and Board review and approval of 2024 budgets and 10 year plan	January 2024
AF&HR review of budget and 10 year plan and recommendation to Council	January 16, 2024
Council review and approval of 2024 budget and final 10 year projection	January 25, 2024



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 16, 2023
Subject: 2022 Annual Human Resources Report

The attached report provides a review of the 2022 Human Resources activities and initiatives, as well as an outline of Human Resources priorities for 2023.

The goal of this annual Human Resource Plan is to develop a comprehensive report for County Council to provide important insight and information on the activities of the Human Resources Department.

This strategic initiative provides an opportunity to shine a light on the hard work of the County of Wellington Human Resources team members in their commitment to service in supporting all County employees, Departments and Divisions.

This ensures the highest quality of service and commitment can be provided to County residents.

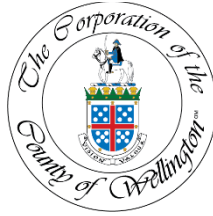
Recommendation:

“THAT the ‘2022 Annual Human Resources Report’ be received for information.”

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Susan Farrelly', with a stylized flourish at the end.

Susan Farrelly
Director of Human Resources



2022 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 2018-2022 Strategic Action Plan, one of County of Wellington’s Top five (5) Priority Activities for the term of Council was 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.

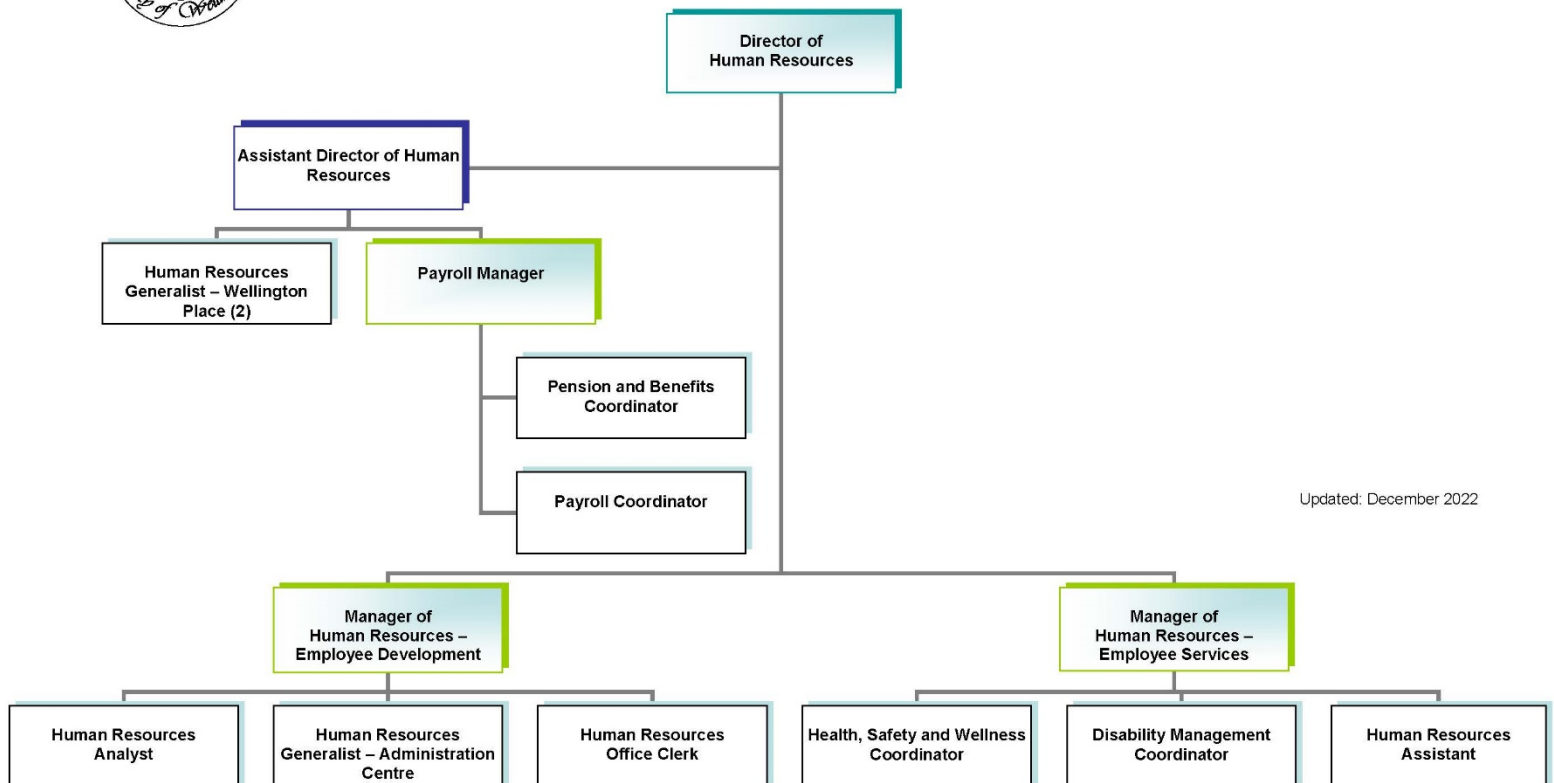
- b. Defining, documenting and instilling the Wellington County corporate culture.
- c. Creating opportunities to build cultural diversity, openness and inclusion into the County's corporate culture.
- d. Developing the best methods to achieve optimal staff and Council engagement and communication.
-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

Human Resources Department

In 2022, the Human Resources Department consisted of 15 employees with the organizational chart outlined below.



COUNTY OF WELLINGTON HUMAN RESOURCES DEPARTMENT



Updated: December 2022

In 2022, we had a significant amount of changes in our Human Resources team which included welcoming new HR team members Jill Maitland, Bennett Sharer, Nicole Vogt, Amanda Stamp and Samantha Pantin.



Jill Maitland – Human Resources Generalist

We were excited to welcome Jill to the County of Wellington HR Team. Jill joined the team to cover a parental leave contract and works predominantly at Wellington Terrace. Jill has a wealth of experience in the HR field, including previous time worked at the City of Guelph and Dufferin County. Jill holds a Bachelor of Arts from the University of Western Ontario and studied Human Resources at Conestoga College. She has obtained her Certified Human Resources Professional (CHRP) and also her Certified Municipal Manager II – HR Professional designations.



Bennett Sharer – HR Office Clerk

Bennett was the longest serving redeployed employee with WDG Public Health from the County, and his redeployment wrapped up in May 2022 when he starting working as HR Office Clerk on contract. His home position is Solid Waste Assistant in Engineering Services, and he was redeployed on a Full-time basis to Wellington-Dufferin-Guelph Public Health to assist with the COVID-19 Vaccination Clinics. Bennett has a degree in Communications from Brock University.



Nicole Vogt – Health, Safety and Wellness Coordinator

Nicole joined the County of Wellington in 2022 after working for a lumber company as Health and Safety Manager for 15 years. Nicole holds a diploma from Sheridan College in Business Administration and Human Resources. She is a Certified Human Resources Leader (CHRL) and has been a member in good standing of the Human Resources Professional Association since 2006. Nicole's depth and experience in the field of Health, Safety and Wellness has been felt already across all Departments and we are so happy that she has joined our team!



Amanda Stamp – Pension and Benefits Coordinator

Amanda joined the County of Wellington having over 18 years of customer service experience, which included more recently working in various roles at the Waterloo Region Police Department for the past 11 years. Amanda achieved an Honours Bachelor of Arts from the University of Guelph, Executive Administrative Assistant Diploma from the Toronto School of Business and a Human Resources Certificate from Conestoga College. We are fortunate to have Amanda join the HR team at the County of Wellington!

Samantha Pantin - Disability Management Coordinator

Sam was hired in 2022 and she worked for the HR Department for six months before moving on to work for the Workplace Safety and Insurance Board (WSIB). Thank you Sam for your service to the County of Wellington!

Congratulations Patti on Your Retirement!

Pat Rogerson – Payroll Manager

Patti worked at the County of Wellington for 18 years prior to retiring from her position at the County of Wellington! It was bittersweet to say good bye to Patti as she wound down her service at the County. We had an opportunity to celebrate her with a get-together held in our Department. Wishing Patti all the best in this next season of her life. Thank you for your expertise, hard work and service, Patti!



HR Team members at the Diversity and Inclusion Committee's Pride Event lunch and showing their support for Orange Shirt Day.



The HR Department coming together to celebrate the Christmas holiday season.



Employee Information

The following chart displays the employee count for the County of Wellington with Full Time Equivalents (FTEs) by Department in 2022/2021/2020 with information sourced from the 2022 Budget Book – Treasury (page 50) at this link: [2022-Budget-Book---Accessible.pdf \(wellington.ca\)](https://www.wellington.ca/2022-Budget-Book---Accessible.pdf)

Total FTEs				
Department	2020	2021	2022	Change 2021-2022
Office of the CAO/Clerk	34.6	35.0	38.3	3.3
Economic Development	7.0	7.0	8.2	1.2
Treasury	16.1	18.2	18.2	0.0
Human Resources	12.3	12.3	13.1	0.8
Property	12.4	14.8	14.4	(0.4)
Police	2.1	2.1	2.1	0.0
Roads Admin	8.5	9.0	10.0	1.0
Roads Field	60.2	60.2	59.7	(0.5)
Solid Waste	29.9	29.9	30.4	0.5
Planning	17.5	17.5	18.6	1.1
Tree Nursery	7.9	8.2	8.2	0.0
Emergency Management	3.7	4.0	4.3	0.3
Museum	18.7	18.7	18.2	(0.5)
Library	59.7	59.7	60.0	0.3
Ontario Works	69.3	69.4	69.4	0.0
Child Care	91.1	94.0	96.4	2.4
Housing	46.8	47.3	50.2	2.9
Long-Term Care	208.1	214.3	215.5	1.2
Total	706.0	721.6	735.2	13.6

The total employee headcount at year-end 2022 was 999 employees as follows:

Status	Employee Count
Full Time (FT, FTU, TFT)	613
Part Time Regular (PT, PTU, TPT)	186
Part Time Casual (PTC, TPTC)	131
Casual (CASU, CASUAL, TCASL)	64
Student (STUDNT)	5
Total Employees at Year-end 2022	999

The Definition of Employee Statuses are as follows:

Full Time Employees

Full Time employees are those employees who regularly work 35, 37.5 or 40 hours per week for 52 weeks each year on a continuing basis.

Part Time Regular Employees

Part Time Regular employees are those who regularly work less than the specified Full Time hours for their department for 52 weeks each year on a continuing basis. Part Time Regular employees must be scheduled to work a minimum of 14 hours weekly for 52 weeks each year on a continuing basis.

Part Time Casual Employees

Employees who are regularly scheduled to work less than 14 hours per week on a continuing basis.

Casual Employees

Employees who are hired on a Casual basis may be called upon to cover off for illness and vacation. While Casual employees may be regularly scheduled at times, there is no required minimum of scheduled hours per week.

Students

Employees who perform work with a defined start and end to the employment and who are attending a secondary or post-secondary institution in a full time capacity.

Employee Relations**Employee's Council – Wellington Terrace**

Employee Council represents over 300 employees at Wellington Terrace, with the exception of employees working in management and Human Resources. The number of employees working at the Terrace equates to approximately 1/3 of all employees working at the County of Wellington. Wellington Terrace employees have a compulsory payroll deduction of \$2.00 per pay for Employee Council membership dues.

We value the Wellington Terrace Employee Council group and structure, as it is an important part of our Non-union Home for the Aged. The purpose of Employee Council is to provide 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 to enter into negotiations with the County of Wellington in 2022. Agreed Upon Items were signed by the parties in July 2022 and included enhancements to a number of practices as well as updates to the Employee Council Terms of Reference and related bylaw.

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 and delegates 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 (SWS) 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.

A total of six employee representatives are chosen by SWS employees by a vote or acclamation and the employee group consists of a representative from each of the following SWS areas: Disposal, Roll Off, Transfer, Collections, Administration and Casual. There were three meetings held in 2022 with the Manager of SWS, County Engineer and HR Director in attendance as well.

CUPE Local 973 – Social Services

CUPE Local 973 represents approximately 160 Full-time Social Services employees at the County of Wellington. We received 12 CUPE grievances in 2022, compared to six (6) in 2021 and two (2) in 2020. Union dues are deducted from employees' pays, at the rate of 1.464%.

In 2022, we agreed upon a Memorandum of Understanding Pilot for a Lateral Transfer Policy that provides Full Time Regular CUPE 973 employees the opportunity to request a transfer to a permanent or temporary Full Time vacancy, without the need to be interviewed if the vacancy is:

- Identical in all aspects to their current permanent primary position, and
- for a period of six months or more.

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

The three-year term of the Collective Agreement expired December 31, 2022.

Employee Compensation, Pension and Benefits

Economic Adjustments

County Council approved a 1.9% economic adjustment for employees paid off of the Non-union grid effective January 1, 2022. Due to the three-year negotiated Collective Agreement with

CUPE Local 973, CUPE employees received a 1.9% economic adjustment effective January 1, 2022.

Non-union Compensation Review

Consultant Marianne Love was asked to conduct a Non-union Compensation Review for the County of Wellington in 2021 to align with the five-year cycle of the full market review. The results of the review were approved and implemented effective January 1, 2022. The anticipated gains from adopting the 2021 Non-union Compensation Review results included 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. 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, it was approved 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.

Temporary Retention Incentive Pay for Nurses

The Government of Ontario announced the Temporary Retention Incentive for Nurses programme for RNs and RPNs in response to the COVID-19 pandemic. Eligibility for the Retention Incentive related to hours worked during the period of February 13, 2022 to April 22, 2022. Eligible Full Time nurses received payments for the full \$5,000 in two installments, and all other eligible nurses received payments as an hourly top-up up to \$5,000 in two installments based on hours worked.

Wage Enhancement Programme for Personal Support Workers (PSWs)

The Government of Ontario's Wage Enhancement Programme for PSWs was announced in 2022 for a Permanent Wage Enhancement effective April 21, 2022. Specifically, the \$3.00 wage enhancement was added to base wages and applies to all paid hours including pay for time not worked (for example, vacation and sick time). Salary-related benefits for Full Time Regular employees, such as Life Insurance and Long Term Disability, is also impacted by this permanent enhancement.

OMERS Pension Plan and County of Wellington Retirement Trends

In 2022, the Pension and Benefits team was focused on offering OMERS enrollment to all Non-Full-Time (NFT) employees who were not already members of the plan. Effective January 1, 2023, OMERS removed the previous enrollment qualifiers and allowed for any NFT employee to join the OMERS pension plan voluntarily. As part of the NFT enrollment offering, 322 employees received a package with offer to enroll and 121 employees have already elected to join (nearly 38%). Any employee who has not elected to enroll may do so at any time while employed at the County.

There are 804 County of Wellington employees that are enrolled in the OMERS pension plan as of March 2023.

In 2022, there were 22 retirements at the County of Wellington. Wellington Terrace saw six (6) retirements which was the most of any department. Following this, Ontario Works had five (5) retirements, and both Library Services and Office of the CAO had four (4) retirements respectively. As of March 2023, there have been eight (8) retirement announcements, which is a similar amount received at this time last year, so it would be reasonable to assume a similar number of retirement announcements in 2023.

County Benefits Plans with Sun Life Financial and AIG

The employee group benefits programme for the County of Wellington, underwritten by Sun Life Financial, renewed for another policy year effective March 1, 2022. In conjunction with the December 2020 renewal, Mosey & Mosey conducted a market survey for all benefits, with the exception of the Accidental Death and Dismemberment (AD&D benefits), to ensure the overall programme continues to be underwritten on a competitive basis. As a result of the marketing, Mosey & Mosey was able to secure the following extended premium rate guarantees and renewal adjustment caps for the Sun Life Group Benefits Plan on behalf of the County:

- Life and Long-Term Disability (LTD): 27 months (until March 1, 2023) with maximum increase of 10% at first renewal for each benefit.
- Extended Health and Dental: 15 months (until March 1, 2022) with a maximum overall combined increase of 10% at first renewal.

The 2022 negotiated renewal costs resulted in an overall adjustment of +5.6%, which generated \$24,687 in additional monthly premium.

The County was able to provide employees a number of enhancements to the Sun Life benefits plan over the course of 2022. Benefit enhancements included:

- Increase in vision care coverage from \$475 to \$500 for all classes.
- Health, Dental, and Life benefits were extended for employees working from age 70 to age 75 for all classes.

- The Non-union benefit plans were increased for paramedical coverage and the per visit maximum coverage amounts were removed for the eligible extended health care practitioners. The annual deductible was also removed for chiropractic coverage.

The County of Wellington made a number of changes to enable more employees to have access to benefits. The threshold for eligibility of Part Time employees was lowered to allow for more Part Time employees the option to participate in the benefits plan. A new benefit class was also created to allow Part Time employees working in a Contract for a duration of 12 weeks or longer to enroll in benefits. Lastly, the Full-time Seasonal status was updated to Full-time Contract to allow employees working for 12 weeks or longer of a Full-time seasonal nature to enjoy the same benefits as a Full-time Contract employee, to assist with employee attraction and retention.

Reservist Leave Handling Enhancements

A Reservist leave is a statutory leave under the Employment Standards Act (ESA) for an employee who is providing assistance in dealing with an emergency or its aftermath with an international operation or an operation within Canada. Often Reservists are called to provide assistance in dealing with search and rescue operations, recovery from national disasters such as flood relief, military aid following ice storms, and aircraft crash recovery and are entitled under the (ESA) to unpaid leave for the time necessary to engage in that operation. In the case of an operation outside Canada, the leave would include pre-deployment and post-deployment activities that are required by the Canadian Forces in connection with that operation.

In order to be eligible for Reservist leave, an employee must have worked for their employer for at least six consecutive months. Generally, Reservists must provide their employer with reasonable written notice of the day on which they will begin and end the leave. Employees on a Reservist leave are entitled to be reinstated to the same position if it still exists or to a comparable position if it does not. Seniority and length of service credits continue to accumulate during the leave.

In 2022, the County of Wellington updated its handling to allow for the continuation of benefit coverage (subject to our benefit provider provisions) during a leave of this nature, and a new bylaw was approved permitting the County of Wellington to match the OMERS contributions in the event the employee chooses to purchase the broken service for this leave.

The County of Wellington is proud to support its employees who are Reservists with the Canadian Armed Forces.

HR Technology

Work commenced in 2022 in conjunction with the Information Technology Division on the implementation of a new Human Resources Information System (HRIS) after a successful RFP process. The County of Wellington was successful in receiving a Provincial Modernization Grant which has assisted in partially covering the cost of this project.

This new system will allow for streamlining, creating efficiencies and will provide a single system 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. A review of the Performance Appraisal process and forms in consideration of an Employee Development Programme is also included.

This is a project requiring the significant time, attention and expertise of Human Resources for the duration of 2022; specifically, the focus of the Manager of HR – Employee Development and the HR Analyst roles have been required on this project, which is continuing as a major focus of into 2023 as the system is being launched in phases.

Employee Training and Development

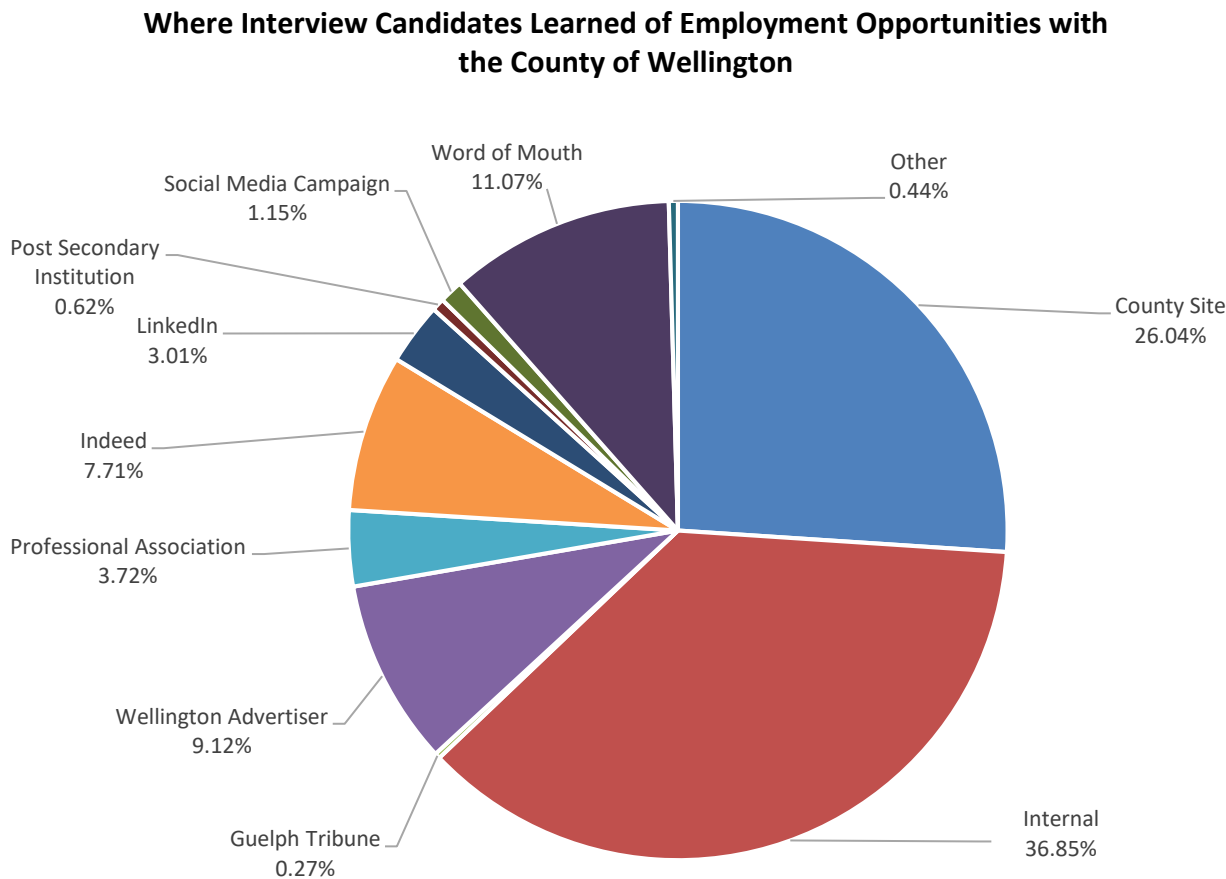
There were number of training initiatives provided in 2022. Mandatory training was provided for compliance with legislative requirements and changes; as well as learning and development opportunities in the areas of health, safety and wellness, skills, and organizational commitment were offered. The Learning and Development Calendar for employees to review what is currently available and upcoming was launched on The Well which is a bi-annual calendar to compile training initiatives in one location for employees' ease to locate offerings, and to ensure a comprehensive plan is in place for our employees throughout each term.

Throughout 2022, we continued to support employees pursuing their Certified Municipal Manager designations and enhancements through the Ontario Municipal Management Institute (OMMI). Leadership and Advanced Leadership courses continued to be offered to County managers through the University of Waterloo.

The County of Wellington is committed to promoting the ongoing education and training of its employees. Employees who have worked for the County of Wellington for a minimum of one year are eligible to apply for the Annual Tuition Reimbursement Grant. Effective January 2022, the total amount available for the grant is \$25,000 per year, which is distributed between the

successful applicants. There were 12 employees who received funding to further their education in the 2022 calendar year from this tuition reimbursement grant programme.

Recruitment and Selection

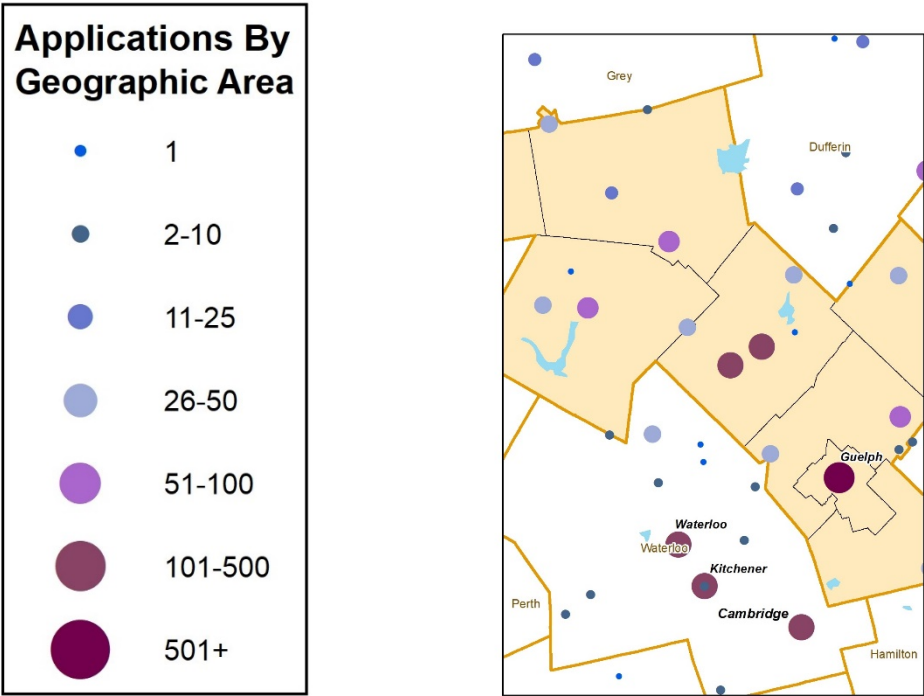
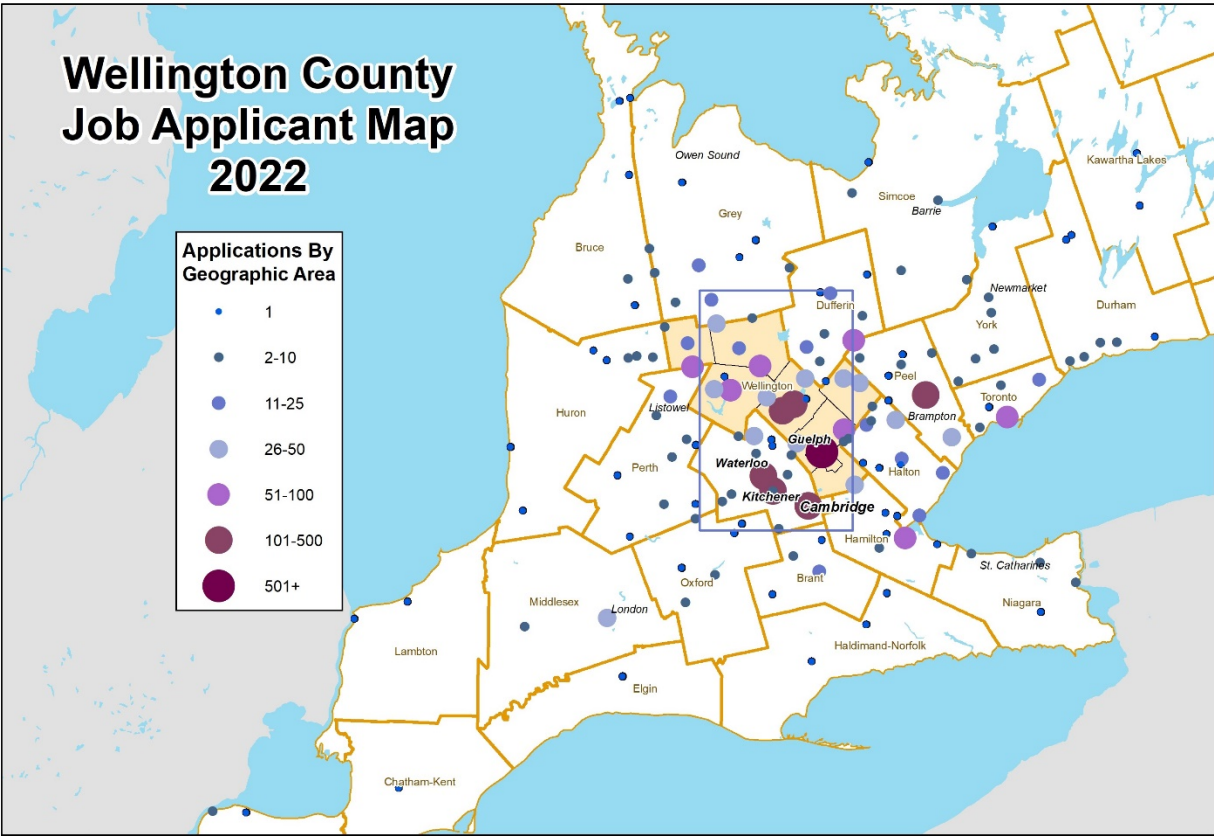


When candidates are short-listed and called for an interview, we document where they learned about the position that they have applied. In 2022, 37% of all short-listed candidates were internal employees, compared to 43% in 2021 and 50% in 2020.

We continue to have great success in advertising our positions on the County of Wellington website, with 26% of our short-listed candidates finding out about employment opportunities in 2022, which is higher than 20% in 2021. This year-over-year increase illustrates the effectiveness of this job posting format. It is also important to note that when comparing years, it is important to consider the impacts of the COVID-19 pandemic as recruitment was paused and restarted intermittently at times.

Word-of-mouth is also one of the most cited ways candidates are hearing about opportunities at the County of Wellington with 11% in 2022.

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 over the last two years is the pattern that there were less applicants from the Kitchener, Waterloo and Cambridge areas with more concentration of applicants from the County of Wellington. This trend seems to support an emerging theme that potential employees want to serve in the community in which they live.

It is also interesting to note that in 2023, we have seen a higher amount of applicants received from the Brampton, Toronto and Hamilton areas, compared to the previous year. This could be indicative of individuals' desire to relocate to the County of Wellington.

Of the resumes received in 2022 where the address was provided, the location of the applicant showed the following:

Not Given:	14	0.30%
International:	42	1.00%
Out of Province:	29	0.70%
Ontario:	3816	98.00%
Total:	3901	100%

Total Postings, Applications, Interviews

Year	Number of Formal Postings	Applications Received	Interviews Conducted
2022	483	3901	1091
2021	366	3068	1094
2020	228	2751	689
2019	258	3816	852
2018	255	3587	869
2017	219	3735	739

The number of job postings and applications received in 2022 was 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:

- There was a large number of employees leaving employment with the County, as we have seen with the number of retirements in 2022 as well as through employee attrition for other reasons.
- Recruitment due to temporary replacements as a result of a leave of absence or legislated leave.
- Hiring of new positions that were approved as part of the 2022 budget.
- Internal movement of candidate career progression. Top reasons for internal movement included a schedule that offers more hours, a change in status to be eligible for benefits, a different work location or career advancement.
- Declined offers of employment or lack of successful candidates resulting in reposting required.

The HR Department has had to make changes to processes in order to accommodate the significant focus on recruitment that has been required. We have engaged a third party to conduct reference checking, and we have also limited to those being interviewed as to only those who are most qualified for the position. We have appointed more employees to positions upon the approval of the CAO. We are continuing to explore ways in which we can streamline processes and expedite recruitment and gains are anticipated with the launch of the Recruitment module in the HRIS system.

Declined Offers 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. 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.”

2022 Declined Interviews

Total: 21

Top Reasons cited by the candidate include accepting position elsewhere, not showing up for the interview, lack of work-from-home options and personal reasons.

Declined Positions

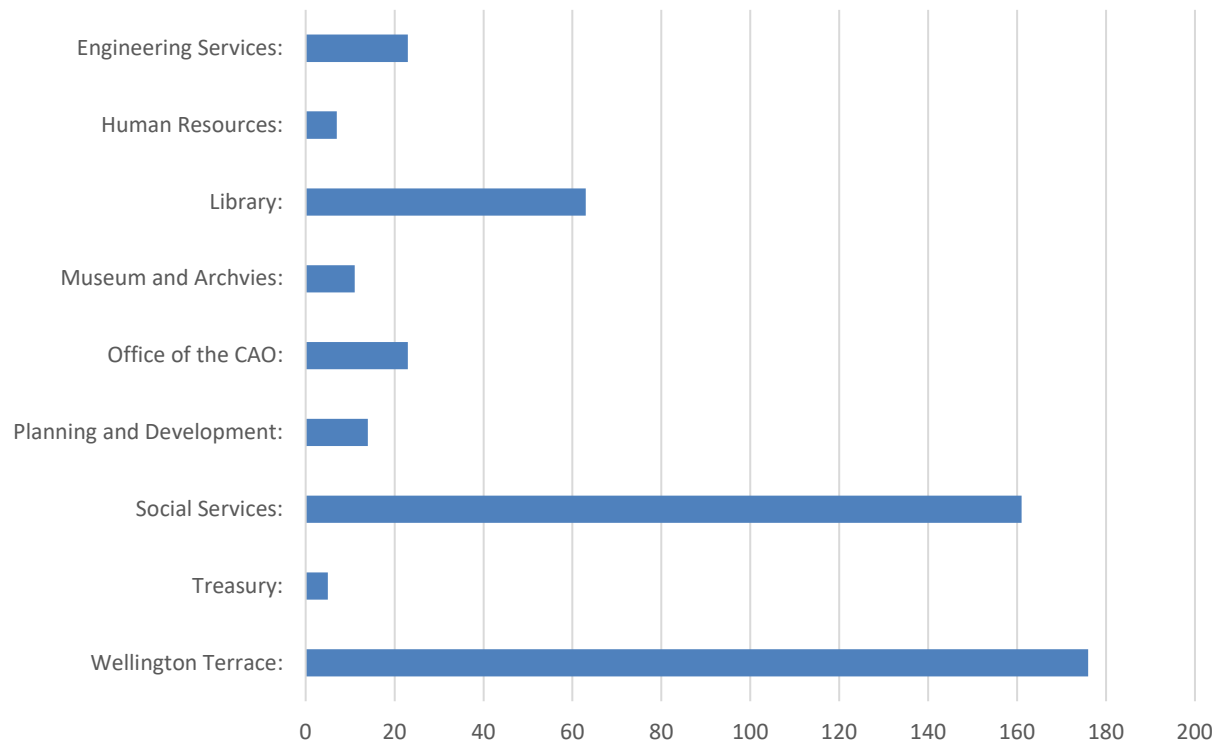
Total for 2022: 43 (24 in 2021)

Top reasons include: found other position, no work from home option and hours/scheduling.

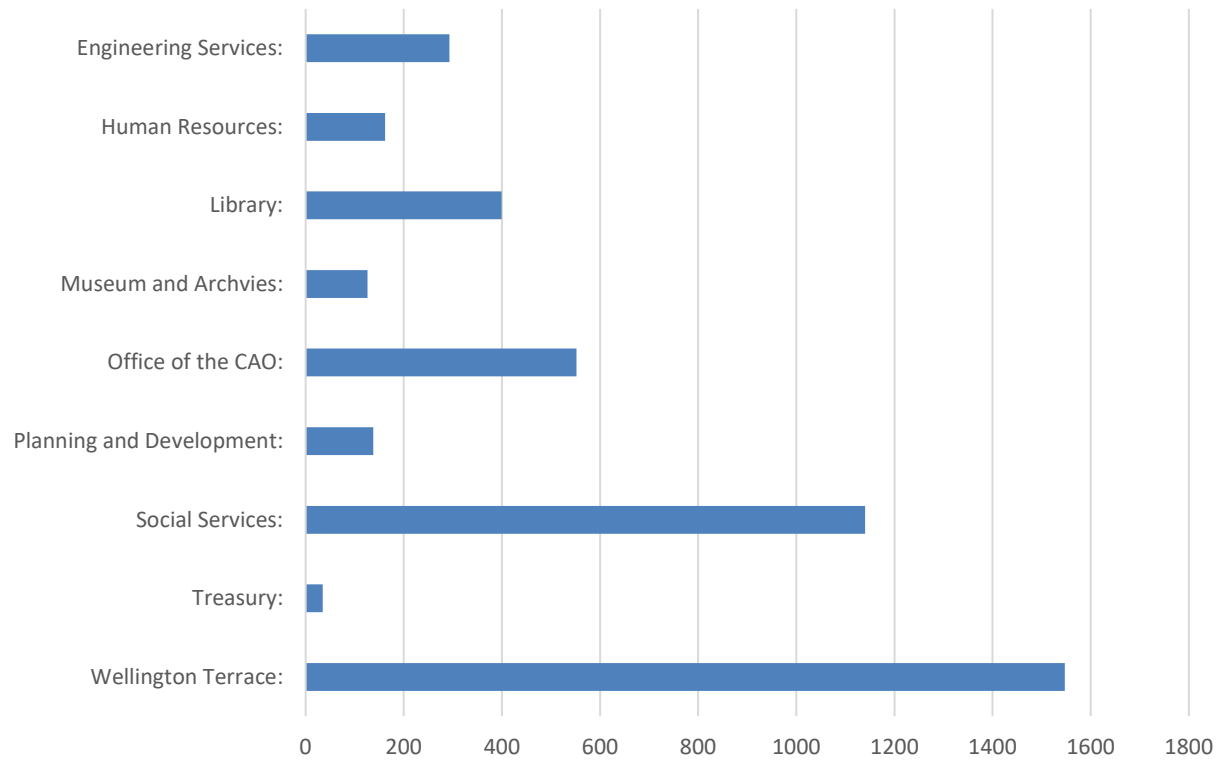
Formal Postings by Department

The top three (3) Departments with the most postings in 2022 were Wellington Terrace, Social Services and Library Services. These are the Departments with the largest pool of Regular Part-time and Casual employees, so having these Departments with the largest amount of postings is a continued trend from year-to-year.

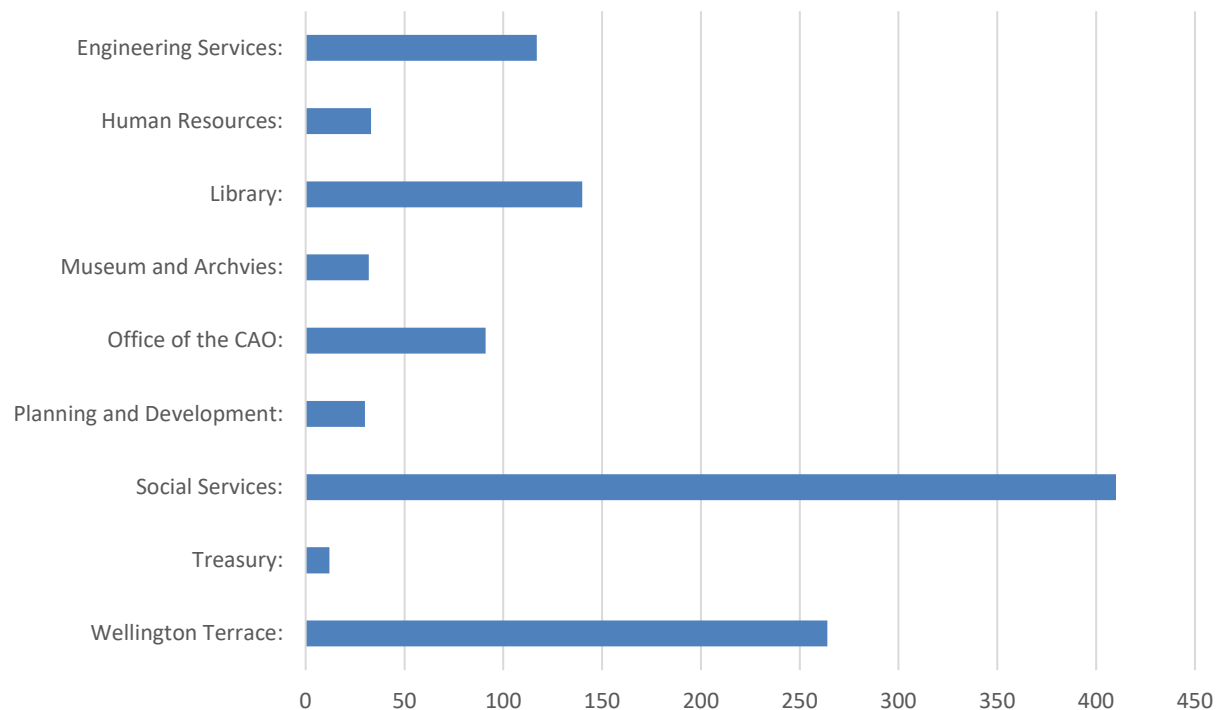
Formal Postings by Department - 2022



Applications Received by Department - 2022



Interviews Conducted by Department - 2022



Terrace Recruitment Strategy

Ontario is experiencing a health care human resources crisis to which Wellington Terrace has not been immune. In response to this crisis, the Wellington Terrace Recruitment Strategy was initiated in September 2022 to attract talent to work in all departments at Wellington Terrace with a stronger focus on recruitment for Nursing and Nutrition Services.

The following initiatives were included in the Wellington Terrace Recruitment Strategy:

- **Social Media Campaign** – Facebook, Instagram, LinkedIn.
- **Recruitment Signage** - Advertising on the roadside LED museum sign.
- **Employment Agencies** - Established relationships with external recruiting agencies 2nd Chance and Agilec.
- **External Job Fairs** – The HR Generalists attended Georgian College in Orangeville on November 3, 2022 and promoted PSW and RPN positions. The HR Generalists also attended a career fair at Centennial Collegiate in Guelph on November 16, 2022 to promote positions at the Terrace to high school students and parents (700+ attendees), including student and co-op opportunities.
- **Long Term Care Career Promotion** – The HR Generalists connected with the Upper Grand District School Board Career Education Council regarding their programme for job experience placements for graduated high school students. This programme is a paid placement through 2nd Chance Employment Services and provides students with on the job experience. The Wellington Terrace has been added to the database and will be contacted by the co-op department regarding student placements in July once they have graduated. The HR Generalists have also connected with the local high school.
- **Job Boards** - Nursing positions continued to be posted on job boards at Conestoga College, Georgian College and the Registered Practical Nurses Association of Ontario (RPNAO).
- **Walk-in Wednesday** – The first Walk-in Wednesday was held on November 23, 2022. This was heavily advertised on social media, local employment agencies, newspaper, radio, museum roadside signage and the County's website. At this event, a booth was set up in the Clearing. HR employees engaged those attending to promote open positions at the Wellington Terrace and encouraged a career in long-term care. County Swag was given out.
- **Secondary Positions** – A promotional e-mail was sent to all County employees advising they can work a second job at the County of Wellington (all Depts.)
- **Internet Recruitment** - Vacant positions continue to be posted on Indeed, as well as the County of Wellington website.
- **Partnering with Economic Development** – Explored opportunities with the County of Wellington Economic Development Division for Talent Attraction to Wellington Terrace.

Between the period of October 1, 2022 to December 31, 2022, there were 32 new employees hired at Wellington Terrace. The breakdown included 19 new hires in the Nursing Division, eight (8) in Nutrition Services and five (5) new Environmental Services Employees. This total includes six (6) County employees that were hired into secondary positions at Wellington Terrace in

various divisions. During this time, the hiring of employees has outpaced employee exits where 10 employees transitioned out of the Terrace during this time.

The Walk-in Wednesday was a considerable success. Out of the 12 attendees, two (2) were hired in the following days as Terrace employees. We look forward to repeating this successful initiative.

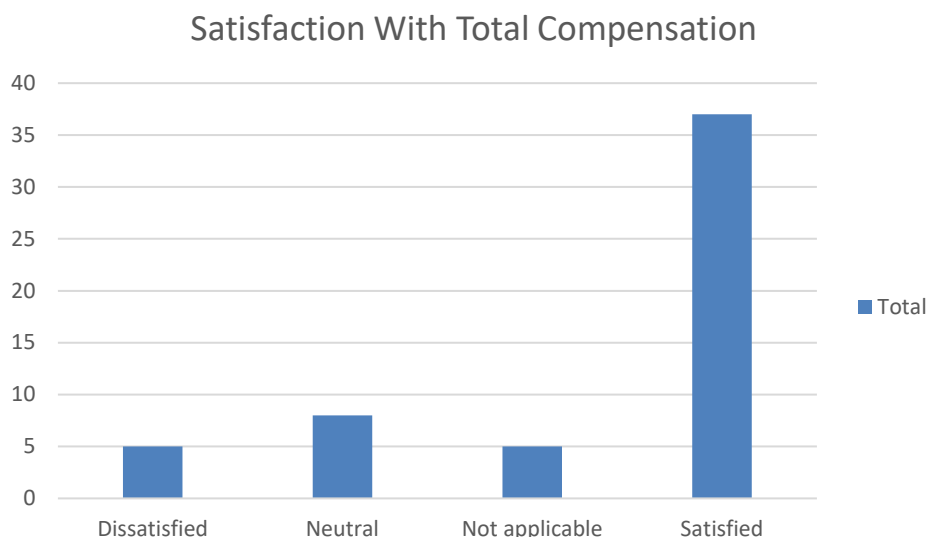
Hours of work being supplemented using a third party agency have decreased significantly in Nursing during this period.

The Terrace Recruitment Strategy remains a top priority for the Human Resources Department as we continue to navigate challenges in the attraction and retention of employees working in long-term care.

Exit Survey Trends

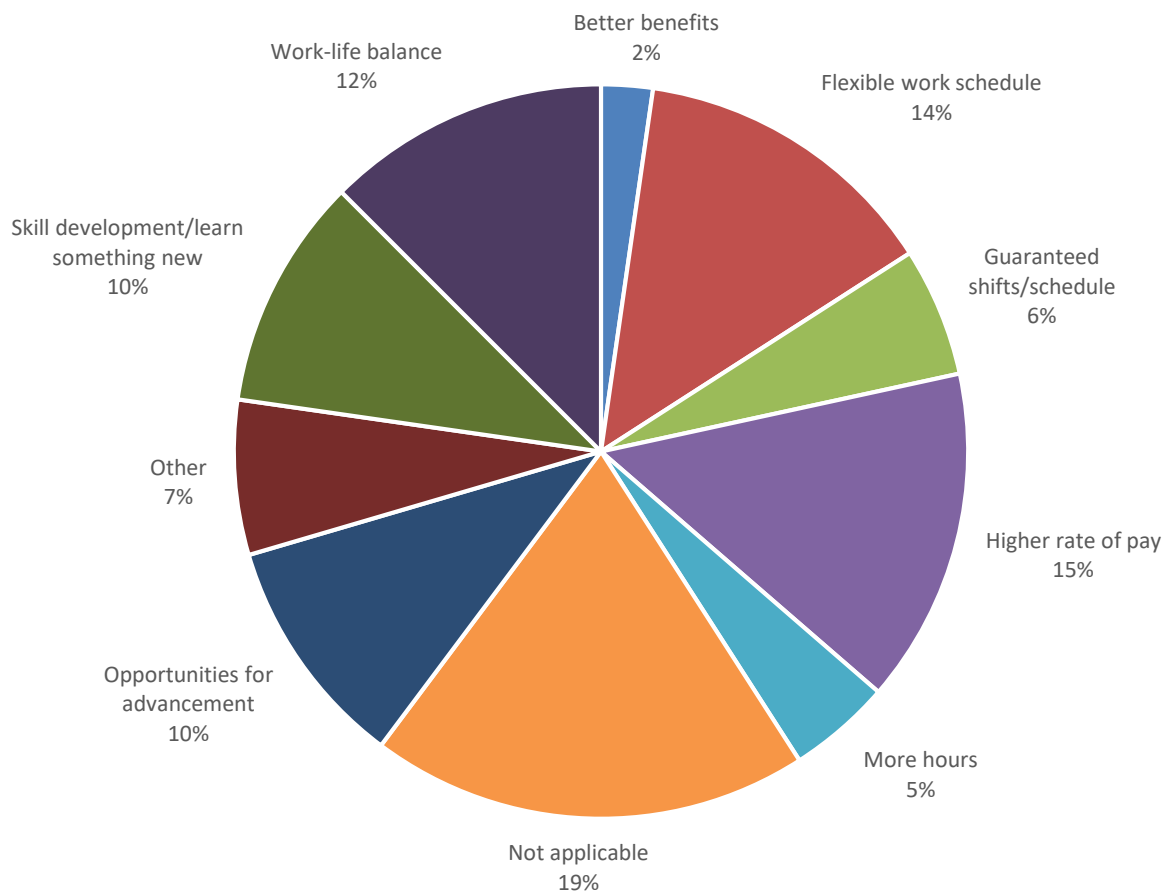
We continue to offer exiting employees the opportunity to complete an Exit Survey. The Exit Surveys are shared with the CAO, the employee's Department Head and the Director of HR. There are many heartwarming comments received on the Exit Surveys about colleagues who have made a difference with the specific 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 2022, there were 55 Exit surveys completed in comparison to 104 Exit surveys completed in 2021. In 2022, we transitioned to sending exit surveys out electronically only and paused offering in-person exit interviews due to reduced staffing resources as a result of HRIS project involvement and increased recruitment activity. Outlined below are five questions that were asked as part of the Exit surveys that have been selected to report on.



In 2022, 67% of exiting employees indicated that they were satisfied with total compensation (pay, benefits, sick time and vacation). This is a decline from 2021 which showed that 80% of exiting employees indicated that they were satisfied with total compensation. We are hopeful that with a number of changes made in 2022 in relation to compensation and benefits, that this score will improve in the year ahead.

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?



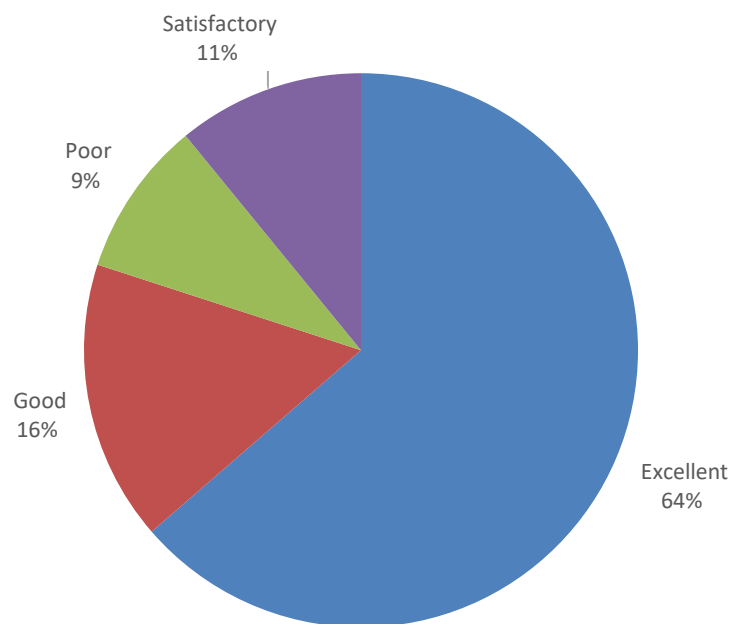
**The total here is higher than that of other questions because people chose multiple answers*

In 2022, the top reasons cited for employees leaving the County for other employment are:

- Higher rate of pay
- Flexible work schedule
- Work-life balance

This is fairly consistent from the 2021 results whereby higher rate of pay, flexible work schedule, and opportunities for advancement were listed as the top three reasons for people leaving employment at the County of Wellington. The 2022 and 2021 results in this category show that having a flexible work schedule continues to be an attractive feature for employees. Leaving for a higher rate of pay has been a consistent response over the last few years, pointing to continued importance of having competitive rates of pay so that the County of Wellington is able to retain its employees and be the “Employer of Choice.”

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



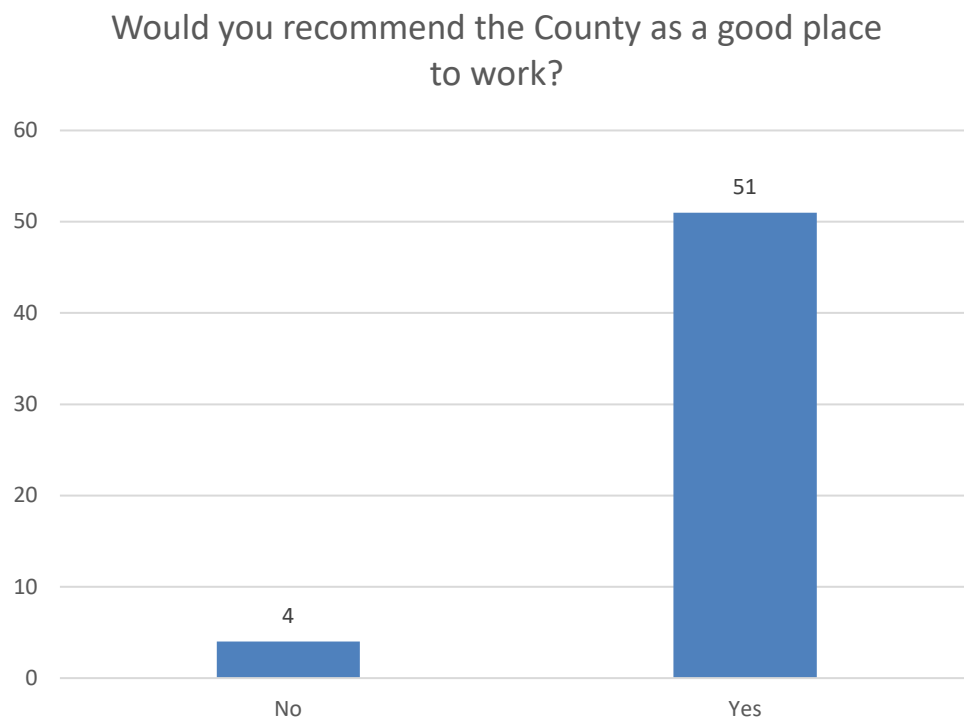
Regarding employees’ relationships with their supervisor/manager, in 2022 there were 80% of employees who indicated their relationship with their supervisor/manager was Good or Excellent. This is in comparison to 2021, whereby 87% of employees indicated their relationship with their immediate supervisor/manager was Good or Excellent. This signifies an opportunity to boost training for managers and supervisors in management skills. We see these results as continuing to be positive as employees continue to speak highly of their supervisors/managers overall, and very rarely is a supervisor/manager noted as the reason for leaving.

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

In 2022, 9% of exiting employees have indicated they have experienced this, in comparison to 13% of respondents in 2021 and 10% respectively in 2020 and in 2019. We endeavour to obtain

more insight from an exiting employee when they indicate they have experienced this on their Exit Survey.

It remains to be true that the very large majority of employees have a positive employment experience at the County of Wellington that is free from experiencing harassment, discrimination or disrespectful behaviour in the workplace.



Employees are also asked as part of the Exit Survey if the County is a great place to work, and of those who completed the survey in 2022, 93% indicated yes. This is an improvement from 2021, whereby 76% of employees indicated Yes.

Positive Comments and Feedback

Overall, positive comments continued to be received through the Exit Surveys with examples such as:

- “I have loved working for the County and making this decision was not easy. I will forever recommend the County as an amazing place to work and I am grateful to have been a part of this team for the past five years.”

- “Working for the County has been an amazing experience and I'm really sad to go. I hope I will have the opportunity to return in the future.”
- “Thank you for 20 years of a career I am so proud of and will definitely consider it the professional highlight of my life!”
- “I truly appreciate the 12+ years of employment that the County had provided me and my family. I learned much of the County and our communities and also felt that I was successful in my role. This was a great opportunity in my life and opened many doors both personally and professionally. Thank you very much.”

2022 Long Service Awards and Retirement Recognition Event

As outlined in HR Policy #10.5, the County of Wellington recognizes full and part time employees when they reach their five years, 10 years, 15 years, 20 years, 25 years, 30 years, 35 years, 40 years and 45 years’ milestones annually. We also recognize employees that have retired on an annual basis. In order to be eligible, the employee will need to have reached their milestone or have retired by December 31 of the current year. Eligible employees in the 10+ years of service categories, as well as employees that are retiring in the calendar year, receive an invitation to attend a dinner, with the option of having an accompanying guest.

Unfortunately, due to the COVID-19 pandemic, we have been unable to hold an Employee Long Service Awards and Retirement Recognition Event in 2020 and 2021. We provided each of the eligible recipients with a certificate and gift card as outlined in the policy in the corresponding years of their recognition. We promised our employees that we would hold the recognition event at a future date.

The Employee Recognition Sub-committee assisted the departments of Human Resources and the Museum and Archives with the logistics and planning of the 2022 Employee Long Service Awards and Retirement Recognition event. The dinner event was held on Thursday, September 8, 2022 under a tent on the grounds of the Wellington County Museum and Archives.

Due to size capacity limits, we had decided to handle this event by cohorts. At the 2022 event, we recognized employees who achieved a 10+ years in service milestone, or employees who retired, in 2020 or 2021. In 2023, employees who achieved a 10+ years in service milestone or retired in 2022 or 2023, will be invited to the 2023 Employee Long Service Awards and Retirement Recognition Event.

In 2024, we plan to return to a single-year cohort with those employees who achieved a 10 year or more service milestone or retired in 2024 being invited to the event.

Health, Safety and Wellness

COVID-19 Pandemic Health and Safety

As the COVID-19 Pandemic continued throughout 2022, 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. As expected, the pandemic has continued to be a significant focus of the Health and Safety portfolio. 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.

At the end of May 2022, our formal redeployment to WDG Public Health came to an end with the final redeployed employee returning back to work at the County.

A Redeployment Recognition Luncheon event was held under a tent on the grounds of the Wellington County Museum and Archives on Wednesday, September 7, 2022. We thank the Employee Recognition Sub-committee members who also assisted with the planning of this event.

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.

Joint Health and Safety Committees (JHSC)

There are five (5) Joint Health and Safety Committees (JHSC) at the County of Wellington for the following groups:

- Solid Waste Services
- Roads Division
- Administration (includes Library, Museum, County Administration Centre Complex)
- Social Services
- Wellington Terrace

Quarterly meetings are held with all of the JHSC Co-Chairs and with the CAO and Director of Human Resources or delegate to discuss emerging themes, activities and meeting minutes stemming from the JHSC meetings.

Safety and Security Measures

Ensuring the Health and Safety of employees is a multifaceted approach with many stakeholders and responsibilities involved. There are very specific requirements outlined in the Occupational Health and Safety Act relating to the responsibilities of employers and supervisors to ensure a safe workplace. In the County of Wellington Health and Safety Statement Policy, it indicates that “Where reasonable, the County of Wellington will strive to exceed the legislated requirements by adopting the best practices available to protect employees and to promote a positive health and safety culture. The County of Wellington will work towards continuous improvement in its health and safety programme.”

Personal Safety and Security Policy

This Policy was released County-wide in November 2022 with training developed to include a refresher on the Workplace Violence Prevention companion policy. All County employees are required to take this training by March 31, 2023 and it will be integrated into New Hire Orientation as a mandatory component of onboarding.

Threat Ready Assessment

The County of Wellington contracted John McDonald through Threat Ready to conduct an assessment of specific Social Services buildings to identify risks and to make recommendations to enhance safety and security. The reports were received mid-December 2022, and we have reviewed the recommendations for decision-making and priority-based implementation as appropriate.

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

Here4hope, Wellington County’s life promotion suicide prevention project, continued to focus effort on both community-based awareness and prevention activities as well as the response and support of those impacted by a death by suicide (postvention).

The Support After Suicide Team received an additional three years of funding (April 2022 - March 2025) through Ministry of the Solicitor General Wellington OPP - Community Safety and Policing Grant. This support will allow the team to extend the services offered to include those struggling with ongoing suicidality and their families.

The 2022 Here4hope fall event, Supporting Employee Mental Health, brought together Wellington employers from across all sectors for a presentation and resources on psychological safety in the workplace.

Employee Wellness at the County

The County Employee Wellness Programme continues to deliver a range of activities aimed at supporting health, engagement and foster a sense of belonging for all employees. The Steering Committee provides oversight to employee sub-Committees that focus efforts in Health Promotion, Diversity and Inclusion, Employee Recognition and Mental Health and Suicide Prevention Training. In 2022, the Sub-Committee activities included:

Health Promotion

- ParticipACTION APP launched.
- Nutrition Week events and resources shared.
- Shoppers Drug Mart – Run4Women.
- Wellness Wednesday emails.

Diversity and Inclusion

- Cultural days of celebration - calendar shared.
- PRIDE event.
- Black History Month information and events shared.
- Disability Employment Awareness Month podcasts.
- Gender Neutral Washroom Initiative.

Employee Recognition

- Seasonal staff thank you appreciation initiatives.
- County Bounty chocolate giveaway and prizes.
- Thank you cards for all employees to use.
- Long Service and Retirement Recognition Awards Celebration.

Mental Health and Suicide Prevention Training

- SafeTALK.
- ASIST.
- The Working Mind training for managers.

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.

The vision for the project started shortly after the Strategic Action Plan was created in June 2019 in an exciting partnership between Human Resources, Communications and the Museum and Archives. Although the project was delayed initially due to the COVID-19 pandemic, summer students were hired to start working on this project in 2021. The hiring of summer students for this project also helped to meet the priority as identified in the Strategic Action plan to engage young professionals. For the following summer in 2022, Gabrielle (Gabby) Andres returned to be the sole student to fully work on this project in its final stages.

As part of their duties, the students were tasked with capturing the stories and gathering photos of individuals who have been identified as being instrumental in forming the County's Culture and whose stories needed to be shared. These individuals include Elected Officials and employees from the past and present, as well as retirees and individuals who have passed. In the book we also included vignettes on individuals from a cross-section of our current employee base as well as individuals who provided feedback on County Culture surveys that we received back at the beginning of the project.

The goal of the project is to create a book that would be printed to capture this history, highlighting various people, initiatives and key components of the County Culture. The intent is this would be shared for onboarding of new County employees and Elected Officials. The vision for the creation of a series of videos became a challenge due to the ongoing COVID pandemic; although this is being considered as part of a future County Orientation video project.

The project is in its final stages and will be launched in 2023 and the team is looking at the feasibility of planting a "County Culture" 25-year time capsule next year to ensure the preservation and sharing of the County Culture can be shared with the next generation. The book will provide 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 - 2023 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, including launch of the Recruitment, Marketing and Onboarding modules. Development and implementation of the Learning Management System module. Continued development of the Employee Central module is also planned.
- Launch of County-wide training on Mental Health and Wellness.
- 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.
- Monitoring and communicating evolving County-wide COVID-19 requirements and protocol.
- Implementation of further Safety and Security measures.
- Internal launch of the County Culture Legacy Book.

