



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

June 15, 2021  
Zoom Meeting

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

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

Staff:                    Susan Aram, Deputy Treasurer  
                              Andrea Brossault, Asset Management Coordinator  
                              Donna Bryce, County Clerk  
                              Cathy Butcher, Capital Budget and Accounting Supervisor  
                              Shauna Calder, Manager of Finance  
                              Justine Dainard, Smart Cities Project Manager  
                              Ken DeHart, County Treasurer  
                              Susan Farrelly, Director of Human Resources  
                              Jackie Osti, Manager of Purchasing and Risk Management Services  
                              Andrea Ravensdale, Communications Manager  
                              Aldo Salis, Director of Planning and Development  
                              Scott Wilson, CAO

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**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. Administration

#### 3.1 Our Food Future project – June 2021 Update

1/6/21

**Moved by:** Councillor Bridge

**Seconded by:** Councillor Lennox

That the Our Food Future update be received for information.

**Carried**

#### 3.2 Dolime Quarry - Boundary Adjustment Agreement

2/6/21

**Moved by:** Councillor Campbell

**Seconded by:** Councillor Lennox

That the Warden and Clerk be authorized to sign and execute the Boundary Adjustment Agreement with the City of Guelph and the Township of Guelph/Eramosa; and that a by-law be presented for Council approval; and

That Wellington County Council support the City of Guelph's request to the Minister of Municipal Affairs and Housing for a Minister's Zoning Order to rezone the Dolime lands to establish the principle of residence.

**Carried**

### 4. Finance

#### 4.1 Corporate Financial Statements and Variance Projections as of May 31, 2021

3/6/21

**Moved by:** Councillor Bridge

**Seconded by:** Councillor Campbell

That the County Financial Statements and Variance Projections as of May 31, 2021 be approved.

**Carried**

4.2 Summary of Tenders Awarded by Staff – January to June 2021

4/6/21

**Moved by:** Warden Linton

**Seconded by:** Councillor Lennox

That the summary of tender awards for the period covering January to June 2021 be received for information.

**Carried**

4.3 Asset Management Plan Status Update

5/6/21

**Moved by:** Warden Linton

**Seconded by:** Councillor Bridge

That the Asset Management Plan Status Update be received for information.

**Carried**

4.4 Reserve and Debt Policy Review Study by BMA

6/6/21

**Moved by:** Councillor Bridge

**Seconded by:** Councillor Lennox

That the Financial Policy: Reserves and Debt Management 3rd Party Review from BMA Management Consulting be received for information.

**Carried**

4.5 Reserves and Reserve Funds Policy Update

7/6/21

**Moved by:** Councillor Campbell

**Seconded by:** Warden Linton

That the County of Wellington Reserves and Reserves Fund Policy be approved;  
and

That the County Treasurer be authorized to establish new reserves, rename existing reserves, transfer balances and close reserves as set out in the County of Wellington Reserves and Reserve Funds Policy.

**Carried**

4.6 2022 Budget and 10-Year Plan Timetable Discussion

8/6/21

**Moved by:** Councillor Bridge

**Seconded by:** Councillor Campbell

That a pre-budget Special Council meeting be held in October 2021.

**Carried**

**5. Human Resources**

5.1 Update on Redeployment of County Employees to Wellington Dufferin Guelph Public Health (WDGPH) for Vaccine Clinic Support

9/6/21

**Moved by:** Councillor Campbell

**Seconded by:** Councillor Lennox

That the report titled Update on Redeployment of County Employees to Wellington Dufferin Guelph (WDG) Public Health for Vaccine Clinic Support be received for information.

**Carried**

**6. Adjournment**

At 2:41 pm, the Chair adjourned the meeting until September 14, 2021 or at the call of the Chair.

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Chris White  
Chair

Administration, Finance and Human Resources Committee





# COUNTY OF WELLINGTON

## COMMITTEE REPORT

**To:** Chair and Members of the Administration, Finance and Human Resources Committee  
**From:** Justine Dainard, Project Manager Smart Cities Office  
**Date:** Tuesday, June 15, 2021  
**Subject:** **Our Food Future project – June 2021 Update**

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### Background: Update on Our Food Future

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As the Our Food Future project creates more connections and opportunities for businesses, we are also working to simplify the path and make it easier for producers and businesses to connect with resources. To that end, two new tools have launched this spring:

**Circular Economy iHub (CE iHub) Digital Passport.** Guelph-Wellington businesses now have an easy way to join the Circular Economy. Creating a passport profile online means a business will be offered one-on-one guidance by the CE iHub. Progress through various services and programmes within the Our Food Future ecosystem can be tracked and recorded through the use of passport stamps. The CE iHub team helps businesses develop circular business models -- which include a focus on reducing emissions and increasing sustainability – and connect with funding or mentorship.

The Digital Passport is available at [www.foodfuture.ca/passport](http://www.foodfuture.ca/passport).

**ReSource Exchange Marketplace.** A circular economy is one which designs waste out of the system; this can be done by using a waste product as an input, or by ensuring your waste product can be used by someone else. To enable this, the Our Food Future project is launching the ReSource Exchange Marketplace, an online platform for sourcing or offering surplus materials. Listings allow members to connect with one another and create new circular collaborations by keeping waste in the value chain.

The ReSource Exchange Marketplace is available at <https://resourceexchange.ca>.

### Food Waste Flow Study

Throughout 2020, Our Food Future was working with Dillon Consulting and Dutch company Metabolic to collect and analyze data about the way food moves into and through our region. This material flow analysis tracked food by sector type (fruits, grains, etc) as it moved from ingredient to meal to consumption and disposal.



Figure 1. Data capture stages within the Food Waste Flow Study.

At each stage, the amount of food becoming avoidable or unavoidable waste was recorded. The result is a Food Waste Flow Study, which illustrates for us the points in our food system where the greatest areas of loss occur.

Using a method of illustration called a Sankey diagram, this study shows us through relative line size how food is either used or lost at each step (Figure 2, attached). The horizontal coloured flows are the food types moving through our foodshed, and the grey lines which drop down away from these flows are a measurement of food loss and waste. By being able to see where the most avoidable waste is being produced, we understand where actions to divert waste will have the most impact.

Additionally, the full report offers an analysis of the region's self-sufficiency levels (imports vs. exports), greenhouse gas impacts, and local consumption patterns. This report and an animation providing a simple summary of the study is available at the Our Food Future website, [www.foodfuture.ca](http://www.foodfuture.ca).

In the upcoming months, Our Food Future will be looking deeper into these results to determine areas where we can build interventions and supports to have the most impact. We will also be working at understanding where there are gaps in the data, such as points where a placeholder is based on global averages because there is not enough region-specific information available.

**Recommendation:**

That the Administration, Finance and Human Resource Committee receive the Our Food Future report for information.

Respectfully submitted,

A handwritten signature in black ink, reading "Justine Dainard", is displayed on a light grey rectangular background.

Justine Dainard  
Project Manager, Smart Cities Office





# COUNTY OF WELLINGTON

## COMMITTEE REPORT

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**To:** Chair and Members of the Administration, Finance and Human Resources Committee  
**From:** Donna Bryce, County Clerk  
**Date:** Tuesday, June 15, 2021  
**Subject:** **Dolime Quarry – Boundary Adjustment Agreement**

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### **Background:**

The City of Guelph has initiated an annexation of land known as the Dolime Quarry located in the Township of Guelph/Eramosa. The action will enable the City to exercise more control over this important water resource and bring an end to decades of gravel extraction.

Additionally, the owners of the quarry wish to re-develop the land for residential purposes and will require urban services not currently provided by Guelph/Eramosa. The annexation will also facilitate the proposed development. A map of the lands is attached to this report.

As part of the restructuring proposal to the Minister of Municipal Affairs and Housing, each Council involved must support the proposal through public notice, a public meeting, and by resolution and by-law. The City will submit the application to the Province. The County will hold a public meeting prior to the regular Council meeting on June 24. The notice was in the Wellington Advertiser on June 3, and is on the County's website. The public can register to speak at the meeting or send written comments by June 16. Guelph/Eramosa and the City will also provide notice and hold public meetings.

The City will also put forward a request to the Minister for a Minister's Zoning Order to rezone the Dolime lands to establish the principle of residence to help facilitate the City's community supported solution for the quarry revitalization and protection of Guelph's drinking water.

As part of the process for requesting a municipal boundary adjustment, the City, on behalf of the County and Guelph/Eramosa has undertaken engagement with local Indigenous organizations to share information about the Dolime project, and hear from them any questions or concerns. Discussions to date have been very positive, with water quality and protection being noted as an important shared priority for the municipalities and Indigenous treaty partners. A full summary of Indigenous Engagement will accompany the submission to the Ministry of Municipal Affairs and Housing.

### **Recommendation:**

That the Warden and Clerk be authorized to sign and execute the Boundary Adjustment Agreement with the City of Guelph and the Township of Guelph/Eramosa; and that a by-law be presented for Council approval; and

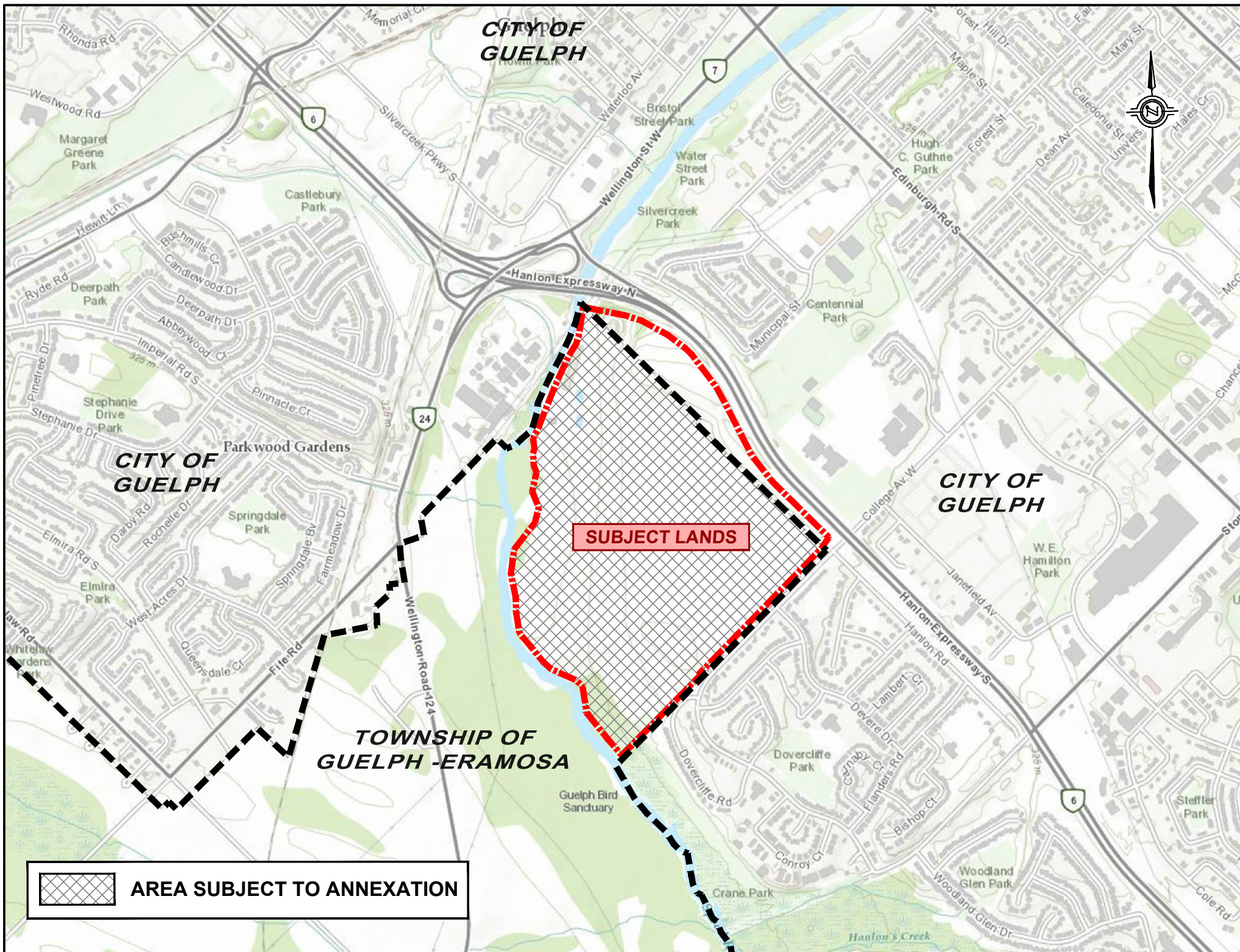
That Wellington County Council support the City of Guelph's request to the Minister of Municipal Affairs and Housing for a Minister's Zoning Order to rezone the Dolime lands to establish the principle of residence.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Donna Bryce', written over a horizontal line.

Donna Bryce  
County Clerk







# COUNTY OF WELLINGTON

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## COMMITTEE REPORT

**To:** Chair and Members of the Administration, Finance and Human Resources Committee  
**From:** Ken DeHart, County Treasurer  
**Date:** Tuesday, June 15, 2021  
**Subject:** **County-Wide Financial Statements and Variance Projections as of May 31, 2021**

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### Background:

This report is respectfully submitted in accordance with the County's Budget Variance Reporting policy, and provides a first projection to year-end based on expenditures and revenues to May 31, 2021. Each standing Committee of Council as well as the Police Service and Library Boards has received financial statements and variance projections for its particular area of operation. This report summarizes all of the major issues covered at each meeting. Attached are a high-level variance analysis, a development charge collection summary, and the complete set of County financial statements.

Operations across all County departments have continued to be affected by the COVID-19 pandemic and are likely to see financial implications in various ways throughout the remainder of 2021. Impacts specific to COVID-19 are identified where applicable.

Highlights of the financial statements and variances are as follows:

- ❑ **Roads:** There is approximately \$3.4 million of winter control budget remaining, although some costs for work done by other municipalities on the County's behalf have yet to be processed. Costs in the previous five years for winter control for the period from October to December have averaged just over \$1.9 million, with a high of \$2.2 million (inflated into 2020 dollars). Given previous years' experience it is expected that winter control will come in lower than the budgeted amount. Any savings or overages will be transferred to or from the Winter Control reserve, which currently has a balance of \$2.8 million.

Salaries, wages and benefits to date appear to be on budget. The amounts include savings due to a vacancy in the Operations Manager position which is offset by winter control staffing costs that are significantly higher in the early winter months. The department is making changes to staffing positions in order to better meet the growing asset management and capital infrastructure needs along with addressing current operational needs. Taking into account the expected changes as well as the vacancy to date, savings of \$60,000 to \$80,000 is anticipated.

The final roads variance will depend on the severity of the weather in the last two months of the year and the extent to which resources are allocated to other service areas in the summer.

- ❑ **Waste Management:** Bag sales to the end of May are tracking below budget and if the trend continues we could be \$40,000 to \$50,000 short of our revenue target. Tipping fees are tracking below targeted levels to this point, sitting at 37% of the budgeted level of \$1.71 million. Tipping fees traditionally pick up in the summer months with the increase of construction and renovation activities. Staff are not projecting a significant variance at this time. A legal provision has been set up for expenses associated with a claim made against the County related to the delivery of inadequate equipment. This will result in a negative variance at year-end. It is unlikely the claim will be resolved in 2021, but a favourable outcome could result in this provision being reversed creating a positive variance in a future year.



The year-end variance will largely depend on bag sales and tipping fee levels through the rest of the year and expenditures on services provided in the summer and fall. The overall Solid Waste Services year-end variance is anticipated to be negative in the range of \$60,000 to \$80,000. Staff will continue to monitor revenues and expenditures closely and report back in the fall with an updated projection to year-end.

- ❑ **Police Services:** The County was successful in obtaining Community Safety and Policing (CSP) grant funding for the 2020-2022 two-year grant cycle to support police actions to improve the response to and support for those affected by human trafficking and sexual violence. Confirmation was not received until after the budget process was completed and therefore the expected revenues (\$81,000) and offsetting corresponding expenditures for 2021 have not been budgeted for. Record checks are down significantly, as only essential checks have been performed and will likely have a shortfall of \$20,000 to \$30,000.

As the majority of the police budget pertains to the contract costs, staff cannot provide an accurate forecast of the overall variance to the budget until the OPP contract reconciliation for 2020 is received in the fall. Revenues and expenditures incurred directly by the County are tracking to budget.

- ❑ **Ontario Works:** Grant and subsidies are currently under budget by approximately \$1.8 million due to lower expenditures on social assistance. This is directly related to Ontario Works caseload decreasing as clients access federal benefits during the COVID-19 pandemic. Salaries, wages and benefits are currently under budget due to vacancies and gapping and year-end projected savings are approximately \$385,000. Supplies and purchased services are tracking under budget driven by savings in postage, training and education, conferences, mileage and memberships in light of COVID. These savings are projected to be \$255,000 at year-end. Anticipated savings in discretionary benefits are made up of lower dental, optical, medical travel and funeral expenses in light of COVID and total \$210,000 (\$155,000 County and \$55,000 City). Transfer payments are expected to be over budget by \$115,000 as a result of County Council's decision to provide a funding allocation to the Integrated Youth Services Network in response to the current mental health crisis being experienced in our community. The 2021 allocation will be funded using Federal Safe Restart funding creating no impact of the municipal levy. The 2022 and 2023 funding commitments will be addressed through the regular budget process. Overall, municipal savings of \$850,000 (\$285,000 County and \$565,000 City) are projected for year-end.
- ❑ **Children's Early Years:** The grants and subsidies line is tracking under budget, however, staff are reviewing the needs of our community partners to ensure they are supported during the challenging times created by the COVID-19 pandemic, and it is expected that the entire budgeted provincial subsidy allocation will be fully spent at year-end. Parent fees are tracking below budget as parents had the option to not utilize their full time spot during the multiple stay at home orders. With capacity below 100%, it is expected that the County will be under budget by \$60,000 at year-end. Salaries and benefits are tracking quite low at this point in the year as a result of staff leaves that have not been backfilled due to our directly operated centres not operating at full capacity as well as some administrative gapping and vacancies. It is anticipated that savings seen to date will be reallocated into the community to support the child care system as they manage the pandemic, and zero savings are expected at year-end for both the County and City.
- ❑ **Housing:** It is expected that there will be approximately \$25,000 in savings at year-end due to lower than expected costs in legal fees, conferences, office supplies, security, and consultants. Rent revenue collected at our county-owned social housing units is tracking to be \$58,000 under budget at year-end. The rent supplement programme is currently showing \$44,000 in savings, but as the Housing team increases the amount of units we are able to support, and year-end savings will be minimized. Overall, year-end savings are projected to be approximately \$50,000 (\$20,000 County and \$30,000 City).

- ❑ **Wellington Terrace:** Grants and subsidies are tracking a little over \$1 million ahead of budget. This relates directly to additional funding received from the Ministry of Long Term Care to assist the sector in maintaining the health and safety of residents and support staff working on the front lines during this pandemic. A summary of additional funding committed as of the end of the end of May is shown below:

Purpose	Amount
Emergency funding to support screening, staffing, supplies, minor capital and other costs to maintain the health and safety of residents and staff in long term care	\$982,104
PSW Top-up funding to support the hourly wage increase of \$3 for January –June 2021	\$190,520
<b>TOTAL</b>	<b>\$1,172,624</b>

While overall operating expenditures at the Wellington Terrace appear to be significantly ahead of budget at the end of May, these over expenditures reflect increased staffing and care costs directly related to the COVID-19 pandemic. All additional costs have been covered by provincial grants. To date, funding commitments by the province have been received to the end of June. It is anticipated that funding will continue until the end of 2021 offsetting any pandemic related costs. It is projected that the Terrace may see small year-end savings of approximately \$50,000 as a result of limited ability to provide resident events to this point in the year.

- ❑ **Museum and Archives:** Revenue is significantly below budget with a portion of this offset by savings on expenditures. It remains difficult to determine the expected full year impact on the Museum and Archives as a result of the COVID-19 pandemic as programming, attendance and registrations are likely to continue to be depressed. At this time a positive variance between \$10,000 and \$20,000 is anticipated by year-end.
- ❑ **Library:** Rent revenue is expected to fall short of budget with a negative variance between \$25,000 and \$30,000 as a result of COVID. Under user fees and charges, lost revenue for the Jan-June period is expected to be in the range of \$40,000 to \$45,000 due to the library facility shutdowns. The Library department will not be collecting late fees until at least September. Salaries, Wages and Benefits are tracking below budget at this time. The majority of the impact on staffing from COVID is a result of vacancies for maternity leaves and other library positions that have been delayed as the department has operated at a lower capacity. Savings due to these circumstances could be in a range of \$60,000 to \$80,000. Building related expenses including grounds maintenance, rug service and telephone will experience savings in the area of \$30,000 to \$40,000 as the Library locations have open for curbside service only. At this time, an overall positive variance between \$30,000 and \$40,000 is anticipated by year-end.
- ❑ **Land Ambulance:** Contract costs appear to be tracking on budget at this point in the year. The first quarter reconciliation did reflect costs that were slightly ahead of County budget. It is difficult to predict the financial implications for the remainder of the year. At this time, staff project a negative variance between \$100,000 and \$150,000 if costs remain in line with what has been reported in Q1.
- ❑ **POA Revenues:** POA revenues are currently sitting in a negative position of \$9,000. This amount includes unreconciled budgeted transfers of \$20,342 from April and May. Similar to the trend seen in the later part of 2020, the Q1 reconciliation reflected expenses being higher than revenues due to court closures. If POA fines continue to be dramatically reduced as a result of COVID-19 for the remainder of the year, there could be a negative variance between \$160,000 and \$200,000 at year end.



- ❑ **Public Health:** Transfers to Wellington-Dufferin-Guelph Public Health are made quarterly and are sitting at 50% of budget as a result. To date, all additional pandemic related costs experienced by Public Health have been fully funded by the Province and it is anticipated that this will continue. The County has incurred a total of approximately \$400,000 in municipal costs in support of the vaccination effort. There is an expectation that these costs will be funded by the Ministry of Health, although confirmation has not been received at this time.
- ❑ **Planning:** Legal and consultant fees are below budget at this time. These expenses are largely attributable to on-going aggregate appeals (OMB/LPAT). These expenses as well as conferences, mileage and other professional fees are likely to produce savings in the range of \$20,000 to \$30,000 in 2020. Salaries, wages and benefits are under budget as a result of staffing vacancies and gapping as the positions have been filled. A positive variance between \$30,000 and \$40,000 is anticipated. It is likely that savings will result from the delay in hiring of a contract position to aid with Source Water Protection. Overall, it is expected that a positive variance of between \$60,000 and \$80,000 may result for the Planning Department.
- ❑ **Emergency Management:** Emergency Management is on budget at the end of May taking into consideration a number of full year costs having been incurred and one quarter of Fire Training Officer payments. A positive variance between \$10,000 and \$20,000 is anticipated for all activities within Emergency Management. All COVID-19 related expenses are being allocated to a new business unit within Emergency Management (EM) in order to isolate the financial impact due to the pandemic. Currently the most significant impact (\$127,000) has been the installation of HVAC equipment at various property buildings to enhance the air quality and reduce the possible transmission of COVID-19 particles. In addition to the building expenses a variety of advertising expenses (\$104,000) have been incurred to promote safety protocols, supporting local businesses, vaccination information and promotion of mental health. To date the additional expenses that have flowed through this business unit total over \$275,000. It is the expectation that the majority if not all of these expenses will be offset with upper level governmental funding that the County has already received.
- ❑ **CAO & Clerks:** Savings are anticipated for conferences, travel, training and education and various staff related expenses. Overall a positive variance between \$100,000 and \$130,000 is projected.
- ❑ **Treasury:** Salaries, wages and benefits are under budget due to vacancies and gapping. Supplies. Materials and Equipment are under budget as computer software and hardware purchases are still to be completed and office supplies and related expenses are lower as a result of the provincial shutdown. Purchased services is under budget, however additional auditor and consulting fees will be processed throughout the remainder of the year. There will also be savings related to conferences, training and education. Overall it is anticipated that the Treasury department will have savings of between \$80,000 and \$100,000 this year.
- ❑ **HR:** There are a number of annual expenditures that have been delayed or reduced as a result of COVID-19. These include staff recognition, training and education, mileage, meeting expenses and conferences. The scope and nature of these activities is likely to be modified for the remainder of the year. Consulting and legal fees are also down to this point in the year. Savings between \$60,000 and \$80,000 are projected.
- ❑ **County Council:** Various expenses related to Council activities that have been impacted by COVID-19 include travel, conferences, special events and activities. While some of these activities may still take place in 2021 there are a number of them that will be reduced in participation and scope. At this time staff anticipate savings of between \$80,000 and \$100,000 in 2021.
- ❑ **General Revenues and Expenditures:** As a result of County Council's decision to allocate the 2020 surplus to two projects that were originally supposed to be debt financed in 2021, the County will no longer incur any legal or commission costs for debt issuance. This will result in savings of \$100,000. General write-offs are difficult to determine at this point in the year, but risks remain elevated as a result of the pandemic.

- ❑ **Supplementary Taxes / Write-offs:** Estimated supplementary taxes based on supplementary runs to June are \$2,310,309 overall, of which \$1,253,659 is the County's share compared to a budget of \$1.5 million. This is surprisingly strong in the early part of the year during a pandemic. Additional revenue will depend on MPAC's ability to pick up further properties prior to the five remaining supplementary runs taking place on the first of each month, July through November. County and local municipal staff are supporting this process through remitting electronic records directly to MPAC. At this point, we're projecting at least a \$500,000 favourable variance from supplementary and omitted tax revenues.

In March 2021, the interim decision of the Assessment Review Board on the gravel pit appeals yielded a positive result. The principles identified in the decision are in the process of being applied to the representative cases. There will then be an appeal period, after which the final decisions will need to be applied to the remaining 44 appeals in the County's southern municipalities. This process is expected to take several months. At this point, we're uncertain of the timing of final decisions, settlement of the appeals and resulting revenue.

Although amounts are unknown, there is potential for increased write-offs due to business shutdowns and people being out of work. The risk has been mitigated by measures taken by all three levels of government. Further updates will be provided in the fall.

## Capital Projects

This report provides a summary of the 2021 capital spending for the period ending May 31, 2021.

For 2021, County Council approved a capital budget of \$34.4 million in addition to the open capital budget of \$69.9 million that carried forward from 2020. To date, in year budget adjustments result in \$575,000 in project savings. The total approved corporate capital budget of \$103,761,500 consists of 194 projects. 122 approved in previous years and 72 newly approved in 2021. The table below accounts for life to date spending and purchase order commitments for total available funding of \$34,691,504.

	May 31, 2021
Open Capital at Dec 31, 2020	69,965,100
plus: 2021 Approved Capital Budget	34,371,400
plus: 2021 In-Year Budget Adjustments	(575,000)
2021 Total Approved Capital Budget	103,761,500
less: Previous Years Capital Spending	(45,112,266)
<b>Available Capital Funding for 2021</b>	<b>\$ 58,649,234</b>
2021 Capital Spending to Date	(6,301,299)
Open Purchase Orders	(16,924,717)
Closed Projects (20)	(731,714)
<b>Uncommitted Approved Funding</b>	<b>\$ 34,691,504</b>

## In-Year Budget Adjustments

Capital budgets may be amended throughout the year at time of tender or as approved by council. To May 31, 2021 twelve projects have been amended, resulting in \$575,000 in project savings. The following table provides project specific details.

Project	Original Budget	Council approved adjustments	Adjusted Budget
WR 32, Culvert C320130 Rehab	450,000	60,000	510,000
WR 18, Bothwich Drain B018105	1,175,000	(515,000)	660,000
WR 32, C32114 Rehab	1,100,000	(265,000)	835,000
WR 109, Bridges 128, 129 & 141	-	1,300,000	1,300,000
WR 109, Mallet River B109129	600,000	(600,000)	-
WR 109, Maitland River B109128	550,000	(550,000)	-
WR 109, Bridge B109141	150,000	(150,000)	-
WR 18, Fergus to Dufferin Stage 1	2,100,000	780,000	2,880,000
WR 30, WR 39 to WR 86	1,000,000	(385,000)	615,000
WR 18 at Betty Line	845,000	(845,000)	-
WR 18 Intersections	660,000	475,000	1,135,000
Drayton Paramedicine Programme	-	120,000	120,000
	\$ 8,630,000	\$ (575,000)	\$ 8,055,000

Distribution	
Reserve Draw	\$ 110,000
Municipal Recovery	\$ (98,000)
Development Charges	\$ (202,000)
Federal Gas Tax	\$ (385,000)
	\$ (575,000)

## Closed Projects

Departmental staff completed a review of open capital and determined that the following projects are now complete and ready to close. The table below provides project specific details.

Closed Projects to May 31, 2021	Budget	Actuals	Remaining Budget	County Reserves	Comments
Admin Centre: Cooling Systems	264,000	219,282	44,718	44,718	Work complete. Project closed
Badenoch: Exterior Rehab	80,000	53,735	26,265	26,265	
Admin Centre: Heating Systems	30,000		30,000	30,000	Work completed under separate project
Property Building Retrofits	135,000	37,742	97,258	97,258	2020 project remained open for final invoicing in 2021. Closed January 2021
Intranet Upgrade	67,000	57,001	9,999	9,999	Work complete. Project closed
2020 Ambulance IT Replacements	25,000	24,734	266	266	Work complete. Project closed
Roads Equipment 2020	2,285,000	2,168,727	116,273	116,273	2020 project remained open for final invoicing in 2021. Closed February 2021
2020 Pavement Preservation	500,000	449,187	50,813	50,813	
WR 18 at Beatty Line to Hwy 6	25,000	-	25,000	25,000	Projects have been reprioritized and will be initiated at a later date.
WR 22 Culvert C22110, Rehab	200,000	-	200,000	200,000	
WR 7 Culvert C071040 Rehab	50,000	-	50,000	50,000	
WR 109, Mallet River B109129	-	-	-	-	Projects consolidated into new project at time of tender
WR 109, Maitland River B109128	-	-	-	-	
WR 109, Bridge B109141	-	-	-	-	
129 Wyndham: VVT HVAC System	50,000	45,792	4,208	1,147	Projects cost shared with City of Guelph, County savings to reserve.
Marlborough Elevator Modernize	144,000	127,436	16,565	3,609	
576 Woolwich Elevator Modernize	144,000	113,628	30,372	7,010	
Nutrition Services Hardware	60,000	39,026	20,974	20,974	Work complete. Project closed
Collection Enhancement	60,000	60,066	(66)	(66)	
Fergus Carnegie Window Replace	90,000	80,930	9,070	9,070	
	<b>4,209,000</b>	<b>3,477,286</b>	<b>731,714</b>	<b>692,336</b>	

## Capital Project Details

### Property Services

The property services capital budget address the building and property needs of the County's building infrastructure (excluding the Museum and Long-Term Care) and is overseen by County Maintenance staff.

The total approved budget of \$2,687,000 consists of 17 projects. Thirteen approved in previous years and four newly approved in 2021. The primary funding source for property capital is the County Property Reserve which is funded by annual operating contributions collected through the tax levy.

The table below accounts for life to date spending and purchase order commitments for total available funding of \$988,382.

<b>Property Services</b>	<b>May 31, 2021</b>
Open Capital at Dec 31, 2020	\$2,284,000
plus: 2021 Approved Capital Budget	\$403,000
plus: 2021 In-Year Budget Adjustments	\$0
2021 Total Approved Capital Budget	\$2,687,000
less: Previous Years Capital Spending	(\$1,192,286)
<b>Available Capital Funding for 2021</b>	<b>\$1,494,714</b>
2021 Capital Spending to Date	(\$195,282)
Open Purchase Orders	(\$210,067)
Closed Projects (4)	(\$100,983)
<b>Uncommitted Approved Funding</b>	<b>\$988,382</b>

The following table details spending to date and project spending plans for 2021.

<b>Property Capital</b>	<b>LTD Budget</b>	<b>LTD Actuals</b>	<b>Remaining Budget</b>	<b>Comments</b>
129 Wyndham: Tenant Elevator	\$200,000	\$0	\$200,000	Staff received the consultant report and are preparing for tender
15 Douglas: Window Replacement	\$120,000	\$0	\$120,000	Contractor is engaged and PO issued, minor savings are anticipated.
2021 Building Condition Audits	\$47,000	\$0	\$47,000	The project will complete assessments on facilities that were not completed in 2016. Work will be initiated this year.
2021 Property Building Retrofits	\$135,000	\$8,761	\$126,239	Project includes several building improvements across multiple facilities. To date, commitments total \$69,000 and work continues throughout 2021
Admin Centre: Cooling Systems	\$264,000	\$219,282	\$44,718	Project is complete and ready to close.
Admin Centre: Heating Replace	\$30,000	\$0	\$30,000	Upon staff review, this project is no longer required and can close. Funds will return to the Property reserve.

Property Capital	LTD Budget	LTD Actuals	Remaining Budget	Comments
Admin Centre: Pave Corner Lot	\$40,000	\$0	\$40,000	Staff continue to monitor the condition of the lot.
Badenoch: Exterior Rehabilitation	\$80,000	\$53,735	\$26,265	Project is complete and ready to close.
County Space Needs Study	\$100,000	\$0	\$100,000	Project remains open for future use to examine space needs for County staff.
Courthouse: HVAC Upgrades	\$135,000	\$7,815	\$127,185	Project scope includes work on the cooling tower and chiller and is currently under review for options
Courthouse: Interior Upgrade	\$51,000	\$0	\$51,000	The project contains several components; staff are currently working to schedule contractors around the court schedules.
COVID HVAC Upgrades	\$400,000	\$150,785	\$249,215	Project scope includes the installation of humidification systems in county facilities and is ongoing.
Gaol: Facility Improvement	\$50,000	\$39,105	\$10,895	2021 works complete the repointing of the stone wall. Staff are working with the mason on scheduling for the summer.
Admin Centre: Lighting Upgrade	\$40,000	\$0	\$40,000	Staff are looking to secure incentive funding for LED upgrades. Consultants have been engaged to assess our buildings.
Courthouse: Lighting Upgrade	\$40,000	\$0	\$40,000	
Gaol: Lighting Upgrade	\$50,000	\$0	\$50,000	
Guelph Office Relocation	\$905,000	\$908,085	(\$3,085)	Project carried forward to 2021 to complete office space in the Engineering Services division. Work is complete with a minor negative variance. Project will be closed over the summer.
<b>Total Property</b>	<b>\$2,687,000</b>	<b>\$1,387,568</b>	<b>\$1,299,432</b>	

### CAO and Clerks

The CAO & Clerks capital budget addresses the ongoing replacements and upgrades to the information technology infrastructure of the corporation and is overseen by IT staff. The following provides a summary of the 2021 capital spending for the period ending May 31, 2021.

The total approved budget of \$1,177,000 consists of 12 projects. Nine approved in previous years and three newly approved in 2021. The primary funding source for IT capital is the General Capital Reserve which is funded by annual operating contributions collected through the tax levy.

The table below accounts for life to date spending and purchase order commitments for total available funding of \$559,627.

<b>CAO &amp; Clerks</b>	<b>May 31, 2021</b>
Open Capital at Dec 31, 2020	\$747,000
plus: 2021 Approved Capital Budget	\$430,000
plus: 2021 In-Year Budget Adjustments	\$0
2021 Total Approved Capital Budget	\$1,177,000
less: Previous Years Capital Spending	(\$512,220)
<b>Available Capital Funding for 2021</b>	<b>\$664,780</b>
2021 Capital Spending to Date	(\$72,306)
Open Purchase Orders	(\$22,848)
Closed Projects (1)	(\$9,999)
<b>Uncommitted Approved Funding</b>	<b>\$559,627</b>

The following table details spending to date and project spending plans for 2021.

<b>CAO &amp; Clerks</b>	<b>LTD Budget</b>	<b>LTD Actuals</b>	<b>Remaining Budget</b>	<b>Comments</b>
<b>Technical Services</b>				
2020 Network Replacement	\$100,000	\$64,181	\$35,819	Work continues in 2021 with completion by year-end. Staff anticipate minor savings.
2021 Main Core Switches	\$120,000	\$0	\$120,000	Staff are currently planning for this project and works will initiate this year
2021 Wifi Unit Replacement	\$100,000	\$0	\$100,000	Works will be initiated in 2021 and carry forward to 2022
Advanced Malware Security	\$50,000	\$42,473	\$7,527	Works are substantially complete, staff are conducting one final review to see if any invoicing is outstanding
Archive Storage Replacement	\$35,000	\$0	\$35,000	Project approved in 2020 and was delayed due to COVID. Staff plan to proceed in 2021
Fire Suppression Data Centre	\$50,000	\$0	\$50,000	This has been active since 2016. The current location of the data centre has presented challenges. Staff intend to work with a consultant to determine the best solution.
Firewall and VPN Replacement	\$70,000	\$51,660	\$18,340	Works are substantially complete, staff are conducting one final review to see if any invoicing is outstanding
Point-to-Point Radios Guelph	\$30,000	\$0	\$30,000	Project originally budgeted for in 2019, however after further review it was determined they would be ok for another couple of years. Replacements will be initiated in 2021.
Asset Management Software	\$350,000	\$265,441	\$84,559	The software implementation is nearing completion, final billing is anticipated in the fall.

CAO & Clerks	LTD Budget	LTD Actuals	Remaining Budget	Comments
<b>Application Services</b>				
Financial Systems Software	\$45,000	\$35,598	\$9,402	Project is fully committed and will be complete in year
Kronos: Library Implementation	\$160,000	\$68,172	\$91,828	Staff anticipate work to be completed by fall within budget
<b>Information Management</b>				
Intranet Upgrade	\$67,000	\$57,001	\$9,999	Project complete and ready to close. Savings will be transferred to General Capital Reserve.
<b>Total CAO and Clerks</b>	<b>\$1,177,000</b>	<b>\$584,526</b>	<b>\$592,474</b>	

### Operating Budget Summary

The attached Schedule "A" sets out the year-end variance projections. A surplus of between \$1.0 million to \$1.7 million is projected at this point in the year, and the range of potential variances reflects the variability that may occur as the year progresses. The most significant factors which will determine the County's final year-end position in 2021 are as follows:

- The extent to which services throughout the County have been and continue to be impacted from the COVID-19 pandemic and any additional offsetting Provincial funding available
- Supplementary taxes and tax write-offs
- The timing of the settlement of the gravel pit appeals and related revenues
- The OPP contract reconciliation for 2020
- The severity of the winter weather and its impact on roads and building operations (heat/hydro/energy/snow removal) costs
- Updates from the City of Guelph on potential Land Ambulance and POA variances

The next variance projection update will be in October based on September month-end results.

### Capital Summary

The attached Schedule "B" summarizes County-wide capital spending to date. All approved budget adjustments are reflected in this summary.

### Development Charge Update

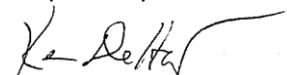
The attached charts (Schedule C) show year to date development charges collections with a comparison to the same period last year and a summary of annual development charge collections since 2016.

Overall development charges collected to date are 40.1% lower than this time last year. Throughout 2020, residential permits in Centre Wellington and Guelph/Eramosa represented 75% of residential collections in 2020. The 2021 trend to date indicates a rise in both residential and non-residential in Wellington North and Mapleton.

### Recommendation:

That the County Financial Statements and Variance Projections as of May 31, 2021 be approved.

Respectfully submitted



Ken DeHart, CPA, CGA  
County Treasurer



## Schedule "A"

<b>COUNTY OF WELLINGTON</b> <b>2021 OPERATING BUDGET VARIANCE ANALYSIS AS OF MAY 31, 2021</b>					
	2021 Budget	May 31/21 net actual	May 31/21 actual as a % of budget	Projected variance to Dec. 31/21	
				Scenario 1	Scenario 2
<b><u>Programmes and Services</u></b>					
Roads and Bridges	30,240.3	21,774.7	72%	50.0	100.0
Police Services	17,724.7	7,583.2	43%	(50.0)	50.0
Long-Term Care Home	9,452.0	3,947.1	42%	40.0	60.0
Solid Waste Services	8,597.3	4,297.8	50%	(80.0)	(60.0)
County Library System	7,435.0	3,540.1	48%	30.0	40.0
Ambulance Services	5,305.5	2,576.1	49%	(150.0)	(100.0)
Social Housing	4,679.0	2,861.2	61%	10.0	30.0
Public Health	2,773.6	1,602.3	58%	0.0	0.0
County Museum and Archives	2,196.8	894.4	41%	10.0	20.0
Planning and Development	2,152.4	710.8	33%	60.0	80.0
Economic Development	1,962.4	942.2	48%	50.0	70.0
Children's Early Years	1,573.6	592.8	38%	0.0	50.0
Ontario Works	1,308.9	513.2	39%	270.0	300.0
Affordable Housing	1,000.0	720.1	72%	0.0	0.0
Green Legacy	874.7	371.6	42%	20.0	25.0
Emergency Management	738.0	363.8	49%	10.0	20.0
Community Grants	458.8	118.7	26%	0.0	0.0
Provincial Offences	(186.4)	89.0	-48%	(200.0)	(160.0)
Subtotal	98,286.6	53,499.2	54%	70.0	525.0
<b><u>General Government</u></b>					
Office of the CAO and Clerk	4,543.1	2,360.3	52%	100.0	130.0
Treasury	2,115.7	1,043.4	49%	80.0	100.0
County Council	1,271.1	451.7	36%	80.0	100.0
County Property	1,223.5	955.9	78%	10.0	15.0
Human Resources	1,103.5	503.7	46%	60.0	80.0
Subtotal	10,256.9	5,314.9	52%	330.0	425.0
<b><u>Non-Programme Expenditures and Revenues</u></b>					
General Expenses/Revenues	2,617.4	617.3	24%	100.0	150.0
Tax Levy Requirement	(108,828.1)	(54,414.1)	50%	0.0	0.0
PILs and Supplementary Taxes	(2,332.8)	(452.1)	19%	500.0	600.0
Subtotal	(108,543.5)	(54,248.9)	50%	600.0	750.0
Net Total	0.0	4,565.2		1,000.0	1,700.0
Variance % of Tax Levy				0.9%	1.6%
Variance % of Operating Expenditures				0.6%	1.0%

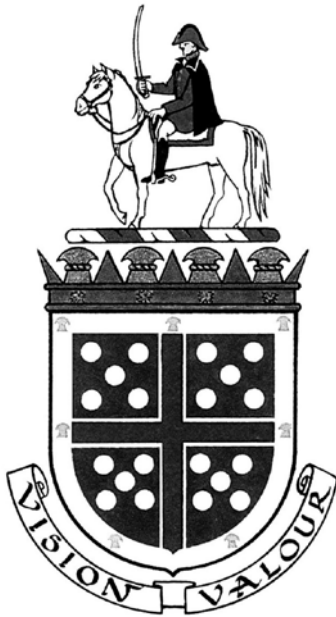
**Schedule "B"**

<b>Summary of Capital Projects to May 31, 2021</b>						
<b>Department</b>	<b>Approved Budget</b>	<b>Current Year</b>	<b>Previous Years</b>	<b>Total</b>	<b>% of Budget</b>	<b>Remaining Budget</b>
Roads and Engineering	\$70,411,700	\$3,789,770	\$33,216,357	\$37,006,127	53%	\$33,405,573
Social Services	\$11,314,300	\$2,072,743	\$2,929,489	\$5,002,232	44%	\$6,312,068
Solid Waste Services	\$6,690,000	-\$19,568	\$2,930,934	\$2,911,365	44%	\$3,778,635
Museum & Archives at WP	\$5,082,000	\$2,352	\$2,901,350	\$2,903,701	57%	\$2,178,299
Property Services	\$2,822,000	\$197,886	\$1,227,424	\$1,425,310	51%	\$1,396,690
Long-Term Care Homes	\$1,695,000	\$2,315	\$543,565	\$545,880	32%	\$1,149,120
Land Ambulance	\$1,629,000	\$0	\$240,572	\$240,572	15%	\$1,388,428
Office of the CAO/Clerk	\$1,177,000	\$72,306	\$512,220	\$584,526	50%	\$592,474
Economic Development	\$1,172,500	\$0	\$345,776	\$345,776	29%	\$826,724
Library Services	\$990,000	\$134,907	\$116,814	\$251,721	25%	\$738,279
Planning	\$455,000	\$15,873	\$124,971	\$140,844	31%	\$314,156
Police Services	\$140,000	\$0	\$0	\$0	0%	\$140,000
POA Administration	\$103,000	\$0	\$22,794	\$22,794	22%	\$80,206
Emergency Management	\$80,000	\$32,715	\$0	\$32,715	41%	\$47,285
<b>Total Capital</b>	<b>\$103,761,500</b>	<b>\$6,301,299</b>	<b>\$45,112,266</b>	<b>\$51,413,565</b>	<b>50%</b>	<b>\$52,347,935</b>

**Schedule "C"**

<b>County of Wellington Year To Date Development Charges 2020 vs. 2021</b>						
<b>Collected To Date May 31, 2021</b>	<b>2020 # of Units</b>	<b>DCs collected to 05/31/20</b>	<b>2021 # of Units</b>	<b>DCs collected to 05/31/21</b>	<b>\$ Change</b>	<b>% Change</b>
Single Dwelling	97	\$ 523,766	66	\$ 364,666	\$ (159,100)	-30.4%
Apartments - 2+ Bedrooms	1	\$ 3,395	6	\$ 21,042	\$ 17,647	519.8%
Apartments - 1 Bedroom	2	\$ 4,950	4	\$ 10,228	\$ 5,278	N/A
Other Multiples	23	\$ 98,233	12	\$ 52,428	\$ (45,805)	-46.6%
Special Care Dwellings	0	\$ -	0	\$ -	\$ -	0.0%
Non-Residential (sq ft)	131,646	\$ 207,416	33,598	\$ 53,721	\$ (153,695)	-74.1%
<b>Total</b>		<b>\$ 837,760</b>		<b>\$ 502,085</b>	<b>\$ (335,675)</b>	<b>-40.1%</b>

<b>County of Wellington YTD and 5 Year Development Charge Collection History</b>						
	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021 YTD</b>
Single Dwelling	\$ 1,167,900	\$ 1,497,266	\$ 1,185,983	\$ 2,035,462	\$ 2,036,474	\$ 364,666
Apartments - 2+ Bedrooms	\$ 17,908	\$ 23,700	\$ 63,020	\$ 145,985	\$ 122,633	\$ 21,042
Apartments - 1 Bedroom	\$ 10,980	\$ 6,767	\$ 73,708	\$ 2,475	\$ 7,507	\$ 10,228
Other Multiples	\$ 305,468	\$ 387,258	\$ 139,358	\$ 463,008	\$ 316,054	\$ 52,428
Special Care Dwellings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Residential	\$ 266,847	\$ 430,703	\$ 480,781	\$ 453,536	\$ 486,157	\$ 53,721
<b>Total</b>	<b>\$1,769,103</b>	<b>\$2,345,694</b>	<b>\$1,942,850</b>	<b>\$3,100,466</b>	<b>\$2,968,825</b>	<b>\$ 502,085</b>



# **THE COUNTY OF WELLINGTON**

**ADMINISTRATION, FINANCE  
AND HUMAN RESOURCES  
COMMITTEE**

## **CORPORATE FINANCIAL STATEMENTS**

**May 31, 2021**



**County of Wellington**  
**General Revenue & Expenditure**  
Statement of Operations as of  
31 May 2021

	Annual Budget	May Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
<b>Revenue</b>					
Property Taxation	\$111,160,900	\$28,247,998	\$54,866,198	49%	\$56,294,702
Grants and Subsidies	\$1,089,700	\$0	\$544,850	50%	\$544,850
Sales Revenue	\$19,200	\$0	\$0	0%	\$19,200
Other Revenue	\$2,837,000	\$25,997	\$(21,788)	(1%)	\$2,858,788
Internal Recoveries	\$42,500	\$1,908	\$11,614	27%	\$30,886
<b>Total Revenue</b>	<b>\$115,149,300</b>	<b>\$28,275,903</b>	<b>\$55,400,874</b>	<b>48%</b>	<b>\$59,748,426</b>
<b>Expenditures</b>					
Supplies, Material, Equipment	\$29,300	\$353	\$3,701	13%	\$25,599
Purchased Services	\$2,380,600	\$50,555	\$932,648	39%	\$1,447,952
Insurance and Financial	\$1,365,600	\$1,901	\$221,918	16%	\$1,143,682
<b>Total Expenditures</b>	<b>\$3,775,500</b>	<b>\$52,809</b>	<b>\$1,158,267</b>	<b>31%</b>	<b>\$2,617,233</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$(111,373,800)</b>	<b>\$(28,223,094)</b>	<b>\$(54,242,607)</b>	<b>49%</b>	<b>\$(57,131,193)</b>
<b>Transfers</b>					
Transfers from Reserves	\$(806,700)	\$0	\$(806,700)	100%	\$0
Transfer to Reserves	\$3,637,000	\$0	\$800,000	22%	\$2,837,000
<b>Total Transfers</b>	<b>\$2,830,300</b>	<b>\$0</b>	<b>\$(6,700)</b>	<b>0%</b>	<b>\$2,837,000</b>
<b>NET COST (REVENUE)</b>	<b>\$(108,543,500)</b>	<b>\$(28,223,094)</b>	<b>\$(54,249,307)</b>	<b>50%</b>	<b>\$(54,294,193)</b>



**County of Wellington**  
**County Council**  
Statement of Operations as of  
31 May 2021

	<b>Annual Budget</b>	<b>May Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$972,200	\$73,200	\$399,716	41%	\$572,484
Supplies, Material, Equipment	\$56,000	\$1,627	\$5,941	11%	\$50,059
Purchased Services	\$232,800	\$4,949	\$40,587	17%	\$192,213
Insurance and Financial	\$10,100	\$753	\$5,438	54%	\$4,663
<b>Total Expenditures</b>	<b>\$1,271,100</b>	<b>\$80,529</b>	<b>\$451,682</b>	<b>36%</b>	<b>\$819,418</b>
NET OPERATING COST / (REVENUE)	\$1,271,100	\$80,529	\$451,682	36%	\$819,418
<b>NET COST (REVENUE)</b>	<b>\$1,271,100</b>	<b>\$80,529</b>	<b>\$451,682</b>	<b>36%</b>	<b>\$819,418</b>



**County of Wellington**  
**Office of the CAO/Clerk**  
Statement of Operations as of  
31 May 2021

	<b>Annual Budget</b>	<b>May Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
User Fees and Charges	\$600	\$25	\$99	17%	\$501
Sales Revenue	\$20,000	\$0	\$0	0%	\$20,000
Other Revenue	\$22,000	\$1,683	\$8,419	38%	\$13,581
Internal Recoveries	\$1,605,800	\$133,817	\$669,083	42%	\$936,717
<b>Total Revenue</b>	<b>\$1,648,400</b>	<b>\$135,525</b>	<b>\$677,602</b>	<b>41%</b>	<b>\$970,799</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$4,028,000	\$339,296	\$1,668,538	41%	\$2,359,462
Supplies, Material, Equipment	\$194,900	\$12,917	\$72,357	37%	\$122,543
Purchased Services	\$1,543,300	\$52,589	\$907,361	59%	\$635,939
Insurance and Financial	\$123,200	\$7,333	\$89,406	73%	\$33,794
Internal Charges	\$2,100	\$129	\$206	10%	\$1,894
<b>Total Expenditures</b>	<b>\$5,891,500</b>	<b>\$412,263</b>	<b>\$2,737,869</b>	<b>46%</b>	<b>\$3,153,631</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$4,243,100</b>	<b>\$276,739</b>	<b>\$2,060,267</b>	<b>49%</b>	<b>\$2,182,833</b>
<b>Transfers</b>					
Transfer to Reserves	\$300,000	\$0	\$300,000	100%	\$0
<b>Total Transfers</b>	<b>\$300,000</b>	<b>\$0</b>	<b>\$300,000</b>	<b>100%</b>	<b>\$0</b>
<b>NET COST (REVENUE)</b>	<b>\$4,543,100</b>	<b>\$276,739</b>	<b>\$2,360,267</b>	<b>52%</b>	<b>\$2,182,833</b>



# County of Wellington

08-June-2021

Office of the CAO/Clerk

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending May 31, 2021

	LIFE-TO-DATE ACTUALS						
	Approved	May	Current	Previous	Total	% of	Remaining
	Budget	Actual	Year	Years		Budget	Budget
Technical Services							
2020 Network Replacement	\$100,000	\$0	\$0	\$64,181	\$64,181	64 %	\$35,819
2021 Main Core Switches	\$120,000	\$0	\$0	\$0	\$0	0 %	\$120,000
2021 Wifi Unit Replacement	\$100,000	\$0	\$0	\$0	\$0	0 %	\$100,000
Advanced Malware Security	\$50,000	\$0	\$0	\$42,473	\$42,473	85 %	\$7,527
Archive Storage Replacement	\$35,000	\$0	\$0	\$0	\$0	0 %	\$35,000
Fire Suppression Data Centre	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
Firewall and VPN Replacement	\$70,000	\$0	\$0	\$51,660	\$51,660	74 %	\$18,340
Point to Point Radios Guelph	\$30,000	\$0	\$0	\$0	\$0	0 %	\$30,000
Subtotal Technical Services	\$555,000	\$0	\$0	\$158,314	\$158,314	29%	\$396,686
Application Services							
Asset Management Software	\$350,000	\$0	\$4,134	\$261,307	\$265,441	76 %	\$84,559
Financial Systems Software	\$45,000	\$0	\$0	\$35,598	\$35,598	79 %	\$9,402
Kronos: Library Implementation	\$160,000	\$0	\$68,172	\$0	\$68,172	43 %	\$91,828
Subtotal Application Services	\$555,000	\$0	\$72,306	\$296,905	\$369,211	67%	\$185,789
Information Management							
Intranet Upgrade	\$67,000	\$0	\$0	\$57,001	\$57,001	85 %	\$9,999
Subtotal Information Management	\$67,000	\$0	\$0	\$57,001	\$57,001	85%	\$9,999
Total Office of the CAO/Clerk	\$1,177,000	\$0	\$72,306	\$512,220	\$584,526	50 %	\$592,474



**County of Wellington**  
**Treasury**  
Statement of Operations as of  
31 May 2021

	Annual Budget	May Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
<b>Revenue</b>					
Other Revenue	\$1,700	\$0	\$0	0%	\$1,700
Internal Recoveries	\$561,000	\$46,750	\$233,750	42%	\$327,250
<b>Total Revenue</b>	<b>\$562,700</b>	<b>\$46,750</b>	<b>\$233,750</b>	<b>42%</b>	<b>\$328,950</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$2,077,600	\$165,493	\$807,582	39%	\$1,270,018
Supplies, Material, Equipment	\$51,600	\$2,903	\$11,075	21%	\$40,525
Purchased Services	\$565,700	\$45,061	\$242,450	43%	\$323,250
Insurance and Financial	\$207,300	\$6,749	\$40,622	20%	\$166,678
Internal Charges	\$3,000	\$45	\$393	13%	\$2,607
<b>Total Expenditures</b>	<b>\$2,905,200</b>	<b>\$220,251</b>	<b>\$1,102,123</b>	<b>38%</b>	<b>\$1,803,077</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$2,342,500</b>	<b>\$173,501</b>	<b>\$868,373</b>	<b>37%</b>	<b>\$1,474,127</b>
<b>Transfers</b>					
Transfers from Reserves	\$(401,800)	\$0	\$0	0%	\$(401,800)
Transfer to Reserves	\$175,000	\$0	\$175,000	100%	\$0
<b>Total Transfers</b>	<b>\$(226,800)</b>	<b>\$0</b>	<b>\$175,000</b>	<b>(77%)</b>	<b>\$(401,800)</b>
<b>NET COST (REVENUE)</b>	<b>\$2,115,700</b>	<b>\$173,501</b>	<b>\$1,043,373</b>	<b>49%</b>	<b>\$1,072,327</b>





**County of Wellington**  
**Human Resources**  
Statement of Operations as of  
31 May 2021

	<b>Annual Budget</b>	<b>May Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Other Revenue	\$26,800	\$2,233	\$11,169	42%	\$15,631
Internal Recoveries	\$944,000	\$78,666	\$393,336	42%	\$550,664
<b>Total Revenue</b>	<b>\$970,800</b>	<b>\$80,899</b>	<b>\$404,505</b>	<b>42%</b>	<b>\$566,295</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$1,447,100	\$123,316	\$594,983	41%	\$852,117
Supplies, Material, Equipment	\$156,100	\$5,903	\$18,248	12%	\$137,852
Purchased Services	\$678,500	\$24,810	\$285,327	42%	\$393,173
Transfer Payments	\$90,000	\$40,000	\$40,000	44%	\$50,000
Insurance and Financial	\$283,300	\$2,625	\$274,105	97%	\$9,195
Internal Charges	\$1,500	\$12	\$561	37%	\$939
<b>Total Expenditures</b>	<b>\$2,656,500</b>	<b>\$196,666</b>	<b>\$1,213,224</b>	<b>46%</b>	<b>\$1,443,276</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$1,685,700</b>	<b>\$115,767</b>	<b>\$808,719</b>	<b>48%</b>	<b>\$876,981</b>
<b>Transfers</b>					
Transfers from Reserves	\$(582,200)	\$0	\$(305,000)	52%	\$(277,200)
<b>Total Transfers</b>	<b>\$(582,200)</b>	<b>\$0</b>	<b>\$(305,000)</b>	<b>52%</b>	<b>\$(277,200)</b>
<b>NET COST (REVENUE)</b>	<b>\$1,103,500</b>	<b>\$115,767</b>	<b>\$503,720</b>	<b>46%</b>	<b>\$599,780</b>



**County of Wellington**  
**Property Services**  
Statement of Operations as of  
31 May 2021

	<b>Annual Budget</b>	<b>May Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Licenses, Permits and Rents	\$1,242,700	\$96,168	\$542,120	44%	\$700,580
User Fees and Charges	\$158,000	\$16,177	\$38,524	24%	\$119,476
Other Revenue	\$27,500	\$2,585	\$12,950	47%	\$14,550
Internal Recoveries	\$828,300	\$67,242	\$336,208	41%	\$492,092
<b>Total Revenue</b>	<b>\$2,256,500</b>	<b>\$182,171</b>	<b>\$929,802</b>	<b>41%</b>	<b>\$1,326,698</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$1,231,100	\$110,430	\$484,167	39%	\$746,933
Supplies, Material, Equipment	\$217,500	\$20,511	\$81,176	37%	\$136,324
Purchased Services	\$955,800	\$94,626	\$406,176	42%	\$549,624
Transfer Payments	\$0	\$0	\$5,000	0%	\$(5,000)
Insurance and Financial	\$70,700	\$2,364	\$51,868	73%	\$18,832
Minor Capital Expenses	\$86,500	\$10,943	\$18,935	22%	\$67,565
Debt Charges	\$292,100	\$149,463	\$185,522	64%	\$106,578
Internal Charges	\$0	\$847	\$2,857	0%	\$(2,857)
<b>Total Expenditures</b>	<b>\$2,853,700</b>	<b>\$389,184</b>	<b>\$1,235,701</b>	<b>43%</b>	<b>\$1,617,999</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$597,200</b>	<b>\$207,012</b>	<b>\$305,899</b>	<b>51%</b>	<b>\$291,301</b>
<b>Transfers</b>					
Transfers from Reserves	\$(128,000)	\$0	\$0	0%	\$(128,000)
Transfer to Reserves	\$754,300	\$0	\$650,000	86%	\$104,300
<b>Total Transfers</b>	<b>\$626,300</b>	<b>\$0</b>	<b>\$650,000</b>	<b>104%</b>	<b>\$(23,700)</b>
<b>NET COST (REVENUE)</b>	<b>\$1,223,500</b>	<b>\$207,012</b>	<b>\$955,899</b>	<b>78%</b>	<b>\$267,601</b>



# County of Wellington

09-June-2021

## Property Services

### Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending May 31, 2021

	Approved Budget	May Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
129 Wyndham: Tenant Elevator	\$200,000	\$0	\$0	\$0	\$0	0%	\$200,000
15 Douglas: Window Replacement	\$120,000	\$0	\$0	\$0	\$0	0%	\$120,000
2021 Building Condition Audits	\$47,000	\$0	\$0	\$0	\$0	0%	\$47,000
21 Property Building Retrofits	\$135,000	\$6,156	\$8,761	\$0	\$8,761	6%	\$126,239
Admin Centre: Cooling Systems	\$264,000	\$0	\$0	\$219,282	\$219,282	83%	\$44,718
Admin Centre: Heating Replace	\$30,000	\$0	\$0	\$0	\$0	0%	\$30,000
Admin Centre: Lighting Upgrade	\$40,000	\$0	\$0	\$0	\$0	0%	\$40,000
Admin Centre: Pave Corner Lot	\$40,000	\$0	\$0	\$0	\$0	0%	\$40,000
Badenoch: Exterior Rehabilitat	\$80,000	\$0	\$8,686	\$45,049	\$53,735	67%	\$26,265
County Space Needs Study	\$100,000	\$0	\$0	\$0	\$0	0%	\$100,000
Court House: HVAC Upgrades	\$135,000	\$0	\$0	\$7,815	\$7,815	6%	\$127,185
Courthouse: Interior Upgrade	\$51,000	\$0	\$0	\$0	\$0	0%	\$51,000
Courthouse: Lighting Upgrade	\$40,000	\$0	\$0	\$0	\$0	0%	\$40,000
COVID HVAC Upgrades	\$400,000	\$21,181	\$150,785	\$0	\$150,785	38%	\$249,215
Gaol: Facility Improvement	\$50,000	\$0	\$0	\$39,105	\$39,105	78%	\$10,895
Gaol: Lighting Upgrade	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
Guelph Office Relocation	\$905,000	\$0	\$27,050	\$881,034	\$908,085	100%	-\$3,085
<b>Total Property Services</b>	<b>\$2,687,000</b>	<b>\$27,338</b>	<b>\$195,282</b>	<b>\$1,192,286</b>	<b>\$1,387,568</b>	<b>52 %</b>	<b>\$1,299,432</b>



**County of Wellington**  
**Grants & Contributions**  
Statement of Operations as of  
31 May 2021

	<b>Annual Budget</b>	<b>May Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Expenditures</b>					
Transfer Payments	\$84,800	\$0	\$73,954	87%	\$10,846
Debt Charges	\$377,000	\$65,024	\$44,715	12%	\$332,285
<b>Total Expenditures</b>	<b>\$461,800</b>	<b>\$65,024</b>	<b>\$118,669</b>	<b>26%</b>	<b>\$343,131</b>
NET OPERATING COST / (REVENUE)	\$461,800	\$65,024	\$118,669	26%	\$343,131
<b>Transfers</b>					
Transfers from Reserves	\$(3,000)	\$0	\$0	0%	\$(3,000)
<b>Total Transfers</b>	<b>\$(3,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$(3,000)</b>
<b>NET COST (REVENUE)</b>	<b>\$458,800</b>	<b>\$65,024</b>	<b>\$118,669</b>	<b>26%</b>	<b>\$340,131</b>



**County of Wellington**  
**POA Administration**  
Statement of Operations as of  
31 May 2021

	<b>Annual Budget</b>	<b>May Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Municipal Recoveries	\$266,400	\$(90,374)	\$(9,008)	(3%)	\$275,408
<b>Total Revenue</b>	<b>\$266,400</b>	<b>\$(90,374)</b>	<b>\$(9,008)</b>	<b>(3%)</b>	<b>\$275,408</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$(266,400)</b>	<b>\$90,374</b>	<b>\$9,008</b>	<b>(3%)</b>	<b>\$(275,408)</b>
<b>Transfers</b>					
Transfer to Reserves	\$80,000	\$0	\$80,000	100%	\$0
<b>Total Transfers</b>	<b>\$80,000</b>	<b>\$0</b>	<b>\$80,000</b>	<b>100%</b>	<b>\$0</b>
<b>NET COST (REVENUE)</b>	<b>\$(186,400)</b>	<b>\$90,374</b>	<b>\$89,008</b>	<b>(48%)</b>	<b>\$(275,408)</b>



## County of Wellington

08-June-2021

### POA Administration

#### Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending May 31, 2021

	Approved Budget	May Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
2020 POA Replacements	\$40,000	\$0	\$0	\$22,794	\$22,794	57 %	\$17,206
2021 POA Replacements	\$63,000	\$0	\$0	\$0	\$0	0 %	\$63,000
<b>Total POA Administration</b>	<b>\$103,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$22,794</b>	<b>\$22,794</b>	<b>22 %</b>	<b>\$80,206</b>



**County of Wellington**  
**Land Ambulance**  
Statement of Operations as of  
31 May 2021

	<b>Annual Budget</b>	<b>May Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Expenditures</b>					
Transfer Payments	\$4,705,500	\$575,657	\$1,976,096	42%	\$2,729,404
<b>Total Expenditures</b>	<b>\$4,705,500</b>	<b>\$575,657</b>	<b>\$1,976,096</b>	<b>42%</b>	<b>\$2,729,404</b>
NET OPERATING COST / (REVENUE)	\$4,705,500	\$575,657	\$1,976,096	42%	\$2,729,404
<b>Transfers</b>					
Transfer to Reserves	\$600,000	\$0	\$600,000	100%	\$0
<b>Total Transfers</b>	<b>\$600,000</b>	<b>\$0</b>	<b>\$600,000</b>	<b>100%</b>	<b>\$0</b>
<b>NET COST (REVENUE)</b>	<b>\$5,305,500</b>	<b>\$575,657</b>	<b>\$2,576,096</b>	<b>49%</b>	<b>\$2,729,404</b>



# County of Wellington

09-June-2021

## Land Ambulance

### Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending May 31, 2021

	Approved Budget	May Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
<b>County Led Projects</b>							
Amb Station Feasibility Study	\$100,000	\$0	\$0	\$16,078	\$16,078	16 %	\$83,922
Drayton Paramedicine Programme	\$120,000	\$0	\$0	\$0	\$0	0 %	\$120,000
Erin Ambulance Station	\$500,000	\$0	\$0	\$1,526	\$1,526	0 %	\$498,474
<b>Subtotal County Led Projects</b>	<b>\$720,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,604</b>	<b>\$17,604</b>	<b>2%</b>	<b>\$702,396</b>
<b>City Led Projects</b>							
2019 Ambulance Equipment	\$158,000	\$0	\$0	\$136,073	\$136,073	86 %	\$21,927
2020 Amb Facilities & Studies	\$105,000	\$0	\$0	\$45,389	\$45,389	43 %	\$59,611
2020 Ambulance Equipment	\$15,000	\$0	\$0	\$0	\$0	0 %	\$15,000
2020 Replacement Ambulances	\$160,000	\$0	\$0	\$16,773	\$16,773	10 %	\$143,227
2021 Amb Facilities & Studies	\$15,000	\$0	\$0	\$0	\$0	0 %	\$15,000
2021 Ambulance Equipment	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
2021 Ambulance IT Replacements	\$81,000	\$0	\$0	\$0	\$0	0 %	\$81,000
2021 Replacement Ambulances	\$300,000	\$0	\$0	\$0	\$0	0 %	\$300,000
<b>Subtotal City Led Projects</b>	<b>\$884,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$198,234</b>	<b>\$198,234</b>	<b>22%</b>	<b>\$685,766</b>
<b>Total Land Ambulance</b>	<b>\$1,604,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$215,839</b>	<b>\$215,839</b>	<b>13 %</b>	<b>\$1,388,161</b>





**County of Wellington**  
**Public Health Unit**  
Statement of Operations as of  
31 May 2021

	<b>Annual Budget</b>	<b>May Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$0	\$55,307	\$269,761	0%	\$(269,761)
Supplies, Material, Equipment	\$0	\$0	\$72,782	0%	\$(72,782)
Purchased Services	\$0	\$19,360	\$50,082	0%	\$(50,082)
Transfer Payments	\$2,426,500	\$0	\$1,213,230	50%	\$1,213,271
Insurance and Financial	\$0	\$1,447	\$4,914	0%	\$(4,914)
Debt Charges	\$347,100	\$0	\$(8,479)	(2%)	\$355,579
<b>Total Expenditures</b>	<b>\$2,773,600</b>	<b>\$76,114</b>	<b>\$1,602,288</b>	<b>58%</b>	<b>\$1,171,312</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$2,773,600</b>	<b>\$76,114</b>	<b>\$1,602,288</b>	<b>58%</b>	<b>\$1,171,312</b>
<b>NET COST (REVENUE)</b>	<b>\$2,773,600</b>	<b>\$76,114</b>	<b>\$1,602,288</b>	<b>58%</b>	<b>\$1,171,312</b>



**County of Wellington**  
**Roads and Engineering**  
Statement of Operations as of  
31 May 2021

	<b>Annual Budget</b>	<b>May Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Municipal Recoveries	\$939,300	\$3,349	\$376,103	40%	\$563,197
User Fees and Charges	\$358,000	\$6,550	\$61,700	17%	\$296,300
Sales Revenue	\$420,000	\$66,544	\$118,072	28%	\$301,928
Internal Recoveries	\$2,013,700	\$86,356	\$843,683	42%	\$1,170,017
<b>Total Revenue</b>	<b>\$3,731,000</b>	<b>\$162,799</b>	<b>\$1,399,558</b>	<b>38%</b>	<b>\$2,331,442</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$6,408,700	\$447,959	\$2,675,733	42%	\$3,732,967
Supplies, Material, Equipment	\$6,845,600	\$1,231,196	\$3,204,596	47%	\$3,641,004
Purchased Services	\$2,047,800	\$74,064	\$602,703	29%	\$1,445,097
Insurance and Financial	\$623,300	\$11,817	\$526,408	84%	\$96,892
Minor Capital Expenses	\$480,000	\$0	\$0	0%	\$480,000
Debt Charges	\$927,600	\$335,853	\$419,910	45%	\$507,690
Internal Charges	\$1,869,100	\$79,250	\$831,413	44%	\$1,037,687
<b>Total Expenditures</b>	<b>\$19,202,100</b>	<b>\$2,180,139</b>	<b>\$8,260,763</b>	<b>43%</b>	<b>\$10,941,337</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$15,471,100</b>	<b>\$2,017,340</b>	<b>\$6,861,205</b>	<b>44%</b>	<b>\$8,609,895</b>
<b>Transfers</b>					
Transfers from Reserves	\$(794,300)	\$0	\$0	0%	\$(794,300)
Transfer to Capital	\$10,513,500	\$0	\$10,513,500	100%	\$0
Transfer to Reserves	\$5,050,000	\$0	\$4,400,000	87%	\$650,000
<b>Total Transfers</b>	<b>\$14,769,200</b>	<b>\$0</b>	<b>\$14,913,500</b>	<b>101%</b>	<b>\$(144,300)</b>
<b>NET COST (REVENUE)</b>	<b>\$30,240,300</b>	<b>\$2,017,340</b>	<b>\$21,774,705</b>	<b>72%</b>	<b>\$8,465,595</b>



# County of Wellington

03-June-2021

## Roads and Engineering Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending May 31, 2021

	Approved Budget	May Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
<b>Roads General</b>							
New Erin / Brucedale Shop	\$125,000	\$0	\$0	\$20,667	\$20,667	17 %	\$104,333
Rebuild Arthur Shop	\$2,200,000	\$0	\$0	\$0	\$0	0 %	\$2,200,000
Roads Equipment 2021	\$2,525,000	\$0	\$1,044,423	\$0	\$1,044,423	41 %	\$1,480,577
Various Facility Improv 2021	\$100,000	\$0	\$0	\$0	\$0	0 %	\$100,000
<b>Subtotal Roads General</b>	<b>\$4,950,000</b>	<b>\$0</b>	<b>\$1,044,423</b>	<b>\$20,667</b>	<b>\$1,065,090</b>	<b>22%</b>	<b>\$3,884,910</b>
<b>Engineering</b>							
2020 Mill and Pave	\$754,000	\$6,069	\$6,128	\$333,527	\$339,656	45 %	\$414,345
2021 Pavement Condition Study	\$75,000	\$0	\$0	\$0	\$0	0 %	\$75,000
2021 Pavement Preservation	\$2,000,000	\$494,752	\$500,857	\$0	\$500,857	25 %	\$1,499,143
2021 Retaining Wall Inv & Cond	\$250,000	\$0	\$0	\$0	\$0	0 %	\$250,000
2021 Warranty Works	\$100,000	\$3,005	\$30,659	\$0	\$30,659	31 %	\$69,341
Asset Management Hardware	\$45,000	\$15,005	\$15,005	\$0	\$15,005	33 %	\$29,995
Culvert Condition Study	\$50,000	\$0	\$0	\$2,962	\$2,962	6 %	\$47,038
Intersection Safety Imprvmnts	\$500,000	\$3,215	\$437,564	\$21,035	\$458,598	92 %	\$41,402
Storm Water Condition Review	\$500,000	\$9,631	\$179,811	\$187,997	\$367,808	74 %	\$132,192
WR 109, Bridge Work Strategy	\$346,600	\$22,413	\$47,195	\$112,059	\$159,254	46 %	\$187,346
<b>Subtotal Engineering</b>	<b>\$4,620,600</b>	<b>\$554,090</b>	<b>\$1,217,219</b>	<b>\$657,580</b>	<b>\$1,874,800</b>	<b>41%</b>	<b>\$2,745,800</b>
<b>Growth Related Construction</b>							
Transportation Master Plan	\$290,000	\$57,838	\$82,798	\$36,506	\$119,304	41 %	\$170,696
WR 124 at WR 32 Intersection	\$1,135,000	\$20,116	\$132,238	\$53,011	\$185,249	16 %	\$949,751
WR 18 at WR 26 Intersection	\$100,000	\$0	\$0	\$0	\$0	0 %	\$100,000
WR 18 Intersections	\$1,135,000	\$60,022	\$60,022	\$29,489	\$89,512	8 %	\$1,045,488
WR 46, WR 34 to 401	\$11,939,200	\$3,574	\$16,212	\$11,325,909	\$11,342,122	95 %	\$597,078
WR 7 @ 1st Line Roundabout	\$150,000	\$0	\$0	\$38,118	\$38,118	25 %	\$111,883
WR124, Whitelaw Int to E of 32	\$50,000	\$0	\$0	\$7,410	\$7,410	15 %	\$42,590
<b>Subtotal Growth Related Constructi</b>	<b>\$14,799,200</b>	<b>\$141,551</b>	<b>\$291,271</b>	<b>\$11,490,443</b>	<b>\$11,781,714</b>	<b>80%</b>	<b>\$3,017,486</b>



# County of Wellington

03-June-2021

## Roads and Engineering

### Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending May 31, 2021

LIFE-TO-DATE ACTUALS						
Approved Budget	May Actual	Current Year	Previous Years	Total	% of Budget	Remaining Budget
Roads Construction						
WR 124, Land & Utility GET Rd1	\$2,000,000	\$0	\$0	\$0	0 %	\$2,000,000
WR 25, WR 52 to WR 42, 7 km	\$7,850,000	\$57,549	\$57,549	\$2,955,651	38 %	\$4,836,800
WR 32, WR 33 to Con 2, 2.5 km	\$200,000	\$0	\$14,885	\$74,696	45 %	\$110,419
WR 42 at WR 24 Intersection	\$75,000	\$0	\$0	\$0	0 %	\$75,000
WR 45, Road/Slope @ WR 12	\$550,000	\$7,645	\$7,645	\$0	1 %	\$542,355
WR 5, WR 123 to Lett St Minto	\$100,000	\$0	\$0	\$0	0 %	\$100,000
WR 50, Third Line to WR 24	\$6,125,000	\$0	\$0	\$6,005,008	98 %	\$119,992
WR 52, WR 124 to 9th Line	\$100,000	\$0	\$0	\$0	0 %	\$100,000
WR18 Geddes St Elora, RtngWall	\$125,000	\$0	\$0	\$22,881	18 %	\$102,119
Subtotal Roads Construction	\$17,125,000	\$65,194	\$80,079	\$9,058,235	53%	\$7,986,686
Bridges						
WR 109, Bridges 128, 129 & 141	\$1,300,000	\$303,774	\$389,815	\$0	30 %	\$910,185
WR 109, CR Bridge 4, B109133	\$50,000	\$0	\$0	\$0	0 %	\$50,000
WR 109,CR Bridge 10 B109134	\$50,000	\$0	\$0	\$0	0 %	\$50,000
WR 109,CR Bridge 6 B109132	\$49,400	\$0	\$0	\$34,874	71 %	\$14,526
WR 11, Flax Bridge B011025 Rep	\$150,000	\$1,200	\$1,200	\$0	1 %	\$148,800
WR 16, Bridge B016103, Rehab	\$150,000	\$0	\$0	\$0	0 %	\$150,000
WR 16, Penfold Bridge, B016038	\$200,000	\$0	\$0	\$49,164	25 %	\$150,836
WR 17, Bridge B017114, Rehab	\$150,000	\$5,164	\$17,434	\$12,990	20 %	\$119,576
WR 17, Bridge B017115, Rehab	\$50,000	\$0	\$0	\$0	0 %	\$50,000
WR 18, Bridge B018105 Replace	\$660,000	\$7,466	\$22,109	\$32,422	8 %	\$605,469
WR 18, Carroll Creek B018090	\$650,000	\$0	\$0	\$0	0 %	\$650,000
WR 21,Badley Bridge,B021057	\$8,000,000	\$16,787	\$379,053	\$7,502,354	99 %	\$118,594
WR 34, Bridge B034123, Rehab	\$150,000	\$4,346	\$17,449	\$15,532	22 %	\$117,020
WR 35, Paddock Bridge, B035087	\$200,000	\$4,375	\$5,717	\$44,161	25 %	\$150,122
WR 36, Bridge B036086, Replace	\$75,000	\$0	\$0	\$3,564	5 %	\$71,436
WR 36, Bridge B036122, Replace	\$125,000	\$0	\$0	\$57,020	46 %	\$67,980
WR 38, Bridge B038113, Replace	\$100,000	\$0	\$0	\$0	0 %	\$100,000
WR 42, Bridge B042111, Rehab	\$50,000	\$0	\$0	\$0	0 %	\$50,000
WR 7, Bosworth Bridge, B007028	\$200,000	\$6,704	\$58,821	\$78,290	69 %	\$62,889
WR 7, Bridge B007071, Rehab	\$220,000	\$4,349	\$15,557	\$15,199	14 %	\$189,244
WR 7, Elora Gorge Xing B007059	\$175,000	\$0	\$0	\$0	0 %	\$175,000
Subtotal Bridges	\$12,754,400	\$354,164	\$907,154	\$7,845,570	69%	\$4,001,676



# County of Wellington

03-June-2021

## Roads and Engineering Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending May 31, 2021

	LIFE-TO-DATE ACTUALS						
	Approved	May	Current	Previous		% of	Remaining
	Budget	Actual	Year	Years	Total	Budget	Budget
Culverts							
2021 Various Culvert Needs	\$200,000	\$0	\$0	\$0	\$0	0 %	\$200,000
Municipal Drains	\$100,000	\$0	\$0	\$0	\$0	0 %	\$100,000
WR 109, Clvrt C109142, Replace	\$150,000	\$0	\$0	\$0	\$0	0 %	\$150,000
WR 12, Culvert C12086, Replace	\$125,000	\$9,952	\$17,605	\$73,399	\$91,004	73 %	\$33,996
WR 16, Clvrt C160090, Replace	\$800,000	\$0	\$0	\$21,548	\$21,548	3 %	\$778,452
WR 18, Culvert C180210, Liner	\$350,000	\$5,019	\$10,511	\$91,545	\$102,056	29 %	\$247,944
WR 22, Clvrt C221110, Rehab	\$200,000	\$0	\$0	\$0	\$0	0 %	\$200,000
WR 32, Culvert C320130, Liner	\$510,000	\$356	\$8,456	\$55,022	\$63,478	12 %	\$446,522
WR 32, Culvert C321140 Replace	\$835,000	\$0	\$0	\$50,548	\$50,548	6 %	\$784,452
WR 7, Culvert C071040 Rehab	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
Subtotal Culverts	\$3,320,000	\$15,328	\$36,572	\$292,061	\$328,633	10%	\$2,991,367
County Bridges on Local Roads							
Armstrong Bridge 000070, Rehab	\$1,050,000	\$155,358	\$157,927	\$62,787	\$220,714	21 %	\$829,286
Hagan's Bridge B000067, Rehab	\$200,000	\$9,276	\$9,276	\$0	\$9,276	5 %	\$190,724
Subtotal County Bridges on Local R	\$1,250,000	\$164,633	\$167,203	\$62,787	\$229,990	18%	\$1,020,010
Roads Resurfacing							
WR 109, WR 7 to WR 10, 5.9 km	\$50,000	\$2,722	\$2,722	\$0	\$2,722	5 %	\$47,278
WR 123, Palm to Teviotdale	\$100,000	\$4,757	\$4,757	\$0	\$4,757	5 %	\$95,243
WR 18, Beatty Ln - Hwy 6 1.2km	\$25,000	\$0	\$0	\$0	\$0	0 %	\$25,000
WR 18, Fergus to Dufferin PH 1	\$2,880,000	\$8,927	\$28,058	\$70,520	\$98,578	3 %	\$2,781,422
WR 22, WR 26 to 300m S of WR24	\$2,000,000	\$13,280	\$25,190	\$81,790	\$106,980	5 %	\$1,893,020
WR 30, WR 39 to WR86, 1.8km	\$615,000	\$0	\$35,064	\$25,184	\$60,248	10 %	\$554,752
WR 32, Int Hwy 7 & Twnshp Rd 3	\$150,000	\$0	\$0	\$0	\$0	0 %	\$150,000
WR 7, Rothsay to WR 11, 5.2 km	\$50,000	\$3,765	\$3,765	\$0	\$3,765	8 %	\$46,235
WR 86, WR 85 to SR 19, 4.1 km	\$2,937,500	\$0	\$0	\$939,899	\$939,899	32 %	\$1,997,601
Subtotal Roads Resurfacing	\$8,807,500	\$33,452	\$99,556	\$1,117,393	\$1,216,949	14%	\$7,590,551
Total Roads and Engineering	\$67,626,700	\$1,328,411	\$3,843,478	\$30,544,735	\$34,388,213	51 %	\$33,238,487



**County of Wellington**  
**Solid Waste Services**  
Statement of Operations as of  
31 May 2021

	<b>Annual Budget</b>	<b>May Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Grants and Subsidies	\$1,275,500	\$3,539	\$14,394	1%	\$1,261,106
Licenses, Permits and Rents	\$19,100	\$0	\$17,893	94%	\$1,207
User Fees and Charges	\$3,581,200	\$337,938	\$1,361,881	38%	\$2,219,319
Sales Revenue	\$472,100	\$25,210	\$105,146	22%	\$366,954
Internal Recoveries	\$839,800	\$0	\$279,468	33%	\$560,332
<b>Total Revenue</b>	<b>\$6,187,700</b>	<b>\$366,687</b>	<b>\$1,778,781</b>	<b>29%</b>	<b>\$4,408,919</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$2,683,600	\$226,098	\$1,097,535	41%	\$1,586,065
Supplies, Material, Equipment	\$1,052,200	\$224,026	\$338,690	32%	\$713,510
Purchased Services	\$8,719,000	\$738,729	\$2,646,372	30%	\$6,072,628
Insurance and Financial	\$258,400	\$15,710	\$164,702	64%	\$93,698
Debt Charges	\$27,400	\$0	\$0	0%	\$27,400
Internal Charges	\$839,100	\$15	\$279,320	33%	\$559,780
<b>Total Expenditures</b>	<b>\$13,579,700</b>	<b>\$1,204,577</b>	<b>\$4,526,619</b>	<b>33%</b>	<b>\$9,053,081</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$7,392,000</b>	<b>\$837,890</b>	<b>\$2,747,838</b>	<b>37%</b>	<b>\$4,644,162</b>
<b>Transfers</b>					
Transfers from Reserves	\$(344,700)	\$0	\$0	0%	\$(344,700)
Transfer to Reserves	\$1,550,000	\$0	\$1,550,000	100%	\$0
<b>Total Transfers</b>	<b>\$1,205,300</b>	<b>\$0</b>	<b>\$1,550,000</b>	<b>129%</b>	<b>\$(344,700)</b>
<b>NET COST (REVENUE)</b>	<b>\$8,597,300</b>	<b>\$837,890</b>	<b>\$4,297,838</b>	<b>50%</b>	<b>\$4,299,462</b>



# County of Wellington

03-June-2021

## Solid Waste Services

### Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending May 31, 2021

	Approved Budget	May Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
<b>SWS Administration</b>							
Waste Management Strategy	\$300,000	\$0	\$2,794	\$189,323	\$192,118	64 %	\$107,882
<b>Subtotal SWS Administration</b>	<b>\$300,000</b>	<b>\$0</b>	<b>\$2,794</b>	<b>\$189,323</b>	<b>\$192,118</b>	<b>64%</b>	<b>\$107,882</b>
<b>Equipment</b>							
2018 SWS Equipment	\$850,000	-\$75,000	-\$75,000	\$666,955	\$591,955	70 %	\$258,045
2021 SWS Equipment	\$90,000	\$0	\$0	\$0	\$0	0 %	\$90,000
<b>Subtotal Equipment</b>	<b>\$940,000</b>	<b>-\$75,000</b>	<b>-\$75,000</b>	<b>\$666,955</b>	<b>\$591,955</b>	<b>63%</b>	<b>\$348,045</b>
<b>Landfill and Transfer Stations</b>							
Riverstown Compliance Mitigati	\$500,000	\$0	\$1,984	\$0	\$1,984	0 %	\$498,016
Riverstown: Cell Dev Phase II	\$850,000	\$9,357	\$9,357	\$833,534	\$842,890	99 %	\$7,110
Riverstown: Leachate Syst Dev	\$2,600,000	\$2,479	\$35,211	\$52,085	\$87,296	3 %	\$2,512,704
Riverstown: New Cell Dev Ph I	\$100,000	\$0	\$0	\$36,664	\$36,664	37 %	\$63,336
Site Impr - Rd Maint All Sites	\$100,000	\$6,085	\$6,085	\$28,101	\$34,186	34 %	\$65,814
<b>Subtotal Landfill and Transfer Statio</b>	<b>\$4,150,000</b>	<b>\$17,922</b>	<b>\$52,637</b>	<b>\$950,384</b>	<b>\$1,003,022</b>	<b>24%</b>	<b>\$3,146,978</b>
<b>Closed Sites</b>							
Elora Transfer clsd Nichol LF	\$1,300,000	\$0	\$0	\$1,124,271	\$1,124,271	86 %	\$175,729
<b>Subtotal Closed Sites</b>	<b>\$1,300,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,124,271</b>	<b>\$1,124,271</b>	<b>86%</b>	<b>\$175,729</b>
<b>Total Solid Waste Services</b>	<b>\$6,690,000</b>	<b>\$(57,078)</b>	<b>\$(19,568)</b>	<b>\$2,930,934</b>	<b>\$2,911,365</b>	<b>44 %</b>	<b>\$3,778,635</b>



**County of Wellington**  
**Planning**  
Statement of Operations as of  
31 May 2021

	<b>Annual Budget</b>	<b>May Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Grants and Subsidies	\$10,000	\$0	\$0	0%	\$10,000
Municipal Recoveries	\$290,000	\$21,723	\$154,277	53%	\$135,723
User Fees and Charges	\$932,000	\$105,250	\$345,150	37%	\$586,850
<b>Total Revenue</b>	<b>\$1,232,000</b>	<b>\$126,973</b>	<b>\$499,427</b>	<b>41%</b>	<b>\$732,573</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$2,181,100	\$158,690	\$841,418	39%	\$1,339,682
Supplies, Material, Equipment	\$53,900	\$8,666	\$18,237	34%	\$35,663
Purchased Services	\$364,900	\$5,033	\$53,926	15%	\$310,974
Transfer Payments	\$725,000	\$48,639	\$261,139	36%	\$463,861
Insurance and Financial	\$45,400	\$3,376	\$16,521	36%	\$28,879
Internal Charges	\$6,600	\$314	\$1,497	23%	\$5,103
<b>Total Expenditures</b>	<b>\$3,376,900</b>	<b>\$224,717</b>	<b>\$1,192,739</b>	<b>35%</b>	<b>\$2,184,161</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$2,144,900</b>	<b>\$97,745</b>	<b>\$693,312</b>	<b>32%</b>	<b>\$1,451,588</b>
<b>Transfers</b>					
Transfers from Reserves	\$(10,000)	\$0	\$0	0%	\$(10,000)
Transfer to Capital	\$17,500	\$0	\$17,500	100%	\$0
<b>Total Transfers</b>	<b>\$7,500</b>	<b>\$0</b>	<b>\$17,500</b>	<b>233%</b>	<b>\$(10,000)</b>
<b>NET COST (REVENUE)</b>	<b>\$2,152,400</b>	<b>\$97,745</b>	<b>\$710,812</b>	<b>33%</b>	<b>\$1,441,588</b>





## County of Wellington

01-June-2021

### Planning

#### Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending May 31, 2021

	Approved Budget	May Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
Official Plan / MCR Update	\$415,000	\$1,574	\$15,873	\$124,971	\$140,844	34 %	\$274,156
Resurface Trestle Br Trail	\$40,000	\$0	\$0	\$0	\$0	0 %	\$40,000
<b>Total Planning</b>	<b>\$455,000</b>	<b>\$1,574</b>	<b>\$15,873</b>	<b>\$124,971</b>	<b>\$140,844</b>	<b>31 %</b>	<b>\$314,156</b>



**County of Wellington**  
**Green Legacy**  
Statement of Operations as of  
31 May 2021

	<b>Annual Budget</b>	<b>May Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Sales Revenue	\$2,000	\$(50)	\$4,540	227%	\$(2,540)
Other Revenue	\$1,500	\$1,050	\$1,050	70%	\$450
<b>Total Revenue</b>	<b>\$3,500</b>	<b>\$1,000</b>	<b>\$5,590</b>	<b>160%</b>	<b>\$(2,090)</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$631,200	\$77,113	\$283,318	45%	\$347,882
Supplies, Material, Equipment	\$99,500	\$2,786	\$32,392	33%	\$67,108
Purchased Services	\$86,800	\$3,859	\$15,626	18%	\$71,174
Insurance and Financial	\$25,100	\$1,235	\$15,834	63%	\$9,266
Minor Capital Expenses	\$35,000	\$0	\$0	0%	\$35,000
Internal Charges	\$5,600	\$0	\$0	0%	\$5,600
<b>Total Expenditures</b>	<b>\$883,200</b>	<b>\$84,993</b>	<b>\$347,170</b>	<b>39%</b>	<b>\$536,030</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$879,700</b>	<b>\$83,993</b>	<b>\$341,580</b>	<b>39%</b>	<b>\$538,120</b>
<b>Transfers</b>					
Transfers from Reserves	\$(35,000)	\$0	\$0	0%	\$(35,000)
Transfer to Reserves	\$30,000	\$0	\$30,000	100%	\$0
<b>Total Transfers</b>	<b>\$(5,000)</b>	<b>\$0</b>	<b>\$30,000</b>	<b>(600%)</b>	<b>\$(35,000)</b>
<b>NET COST (REVENUE)</b>	<b>\$874,700</b>	<b>\$83,993</b>	<b>\$371,580</b>	<b>42%</b>	<b>\$503,120</b>



**County of Wellington**  
**Emergency Management**  
Statement of Operations as of  
31 May 2021

	<b>Annual Budget</b>	<b>May Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$365,800	\$32,163	\$151,061	41%	\$214,739
Supplies, Material, Equipment	\$9,900	\$15,211	\$162,390	1640%	\$(152,490)
Purchased Services	\$200,500	\$20,080	\$253,333	126%	\$(52,833)
Transfer Payments	\$151,200	\$37,615	\$37,615	25%	\$113,585
Insurance and Financial	\$10,600	\$833	\$5,834	55%	\$4,766
<b>Total Expenditures</b>	<b>\$738,000</b>	<b>\$105,901</b>	<b>\$610,233</b>	<b>83%</b>	<b>\$127,767</b>
NET OPERATING COST / (REVENUE)	\$738,000	\$105,901	\$610,233	83%	\$127,767
<b>Transfers</b>					
Transfers from Reserves	\$0	\$0	\$(246,406)	0%	\$246,406
<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$(246,406)</b>	<b>0%</b>	<b>\$246,406</b>
<b>NET COST (REVENUE)</b>	<b>\$738,000</b>	<b>\$105,901</b>	<b>\$363,827</b>	<b>49%</b>	<b>\$374,173</b>



## County of Wellington

02-June-2021

### Emergency Management

#### Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending May 31, 2021

	Approved Budget	May Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
2020 CEM Vehicle Replacement	\$50,000	\$0	\$32,715	\$0	\$32,715	65 %	\$17,285
EM Portable / Mobile Radio Rep	\$30,000	\$0	\$0	\$0	\$0	0 %	\$30,000
<b>Total Emergency Management</b>	<b>\$80,000</b>	<b>\$0</b>	<b>\$32,715</b>	<b>\$0</b>	<b>\$32,715</b>	<b>41 %</b>	<b>\$47,285</b>



# County of Wellington

## Police Services

Statement of Operations as of  
31 May 2021

	Annual Budget	May Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
<b>Revenue</b>					
Grants and Subsidies	\$263,300	\$0	\$19,603	7%	\$243,697
Licenses, Permits and Rents	\$115,400	\$9,275	\$47,075	41%	\$68,325
Fines and Penalties	\$52,000	\$3,580	\$20,026	39%	\$31,974
User Fees and Charges	\$80,000	\$22,206	\$22,206	28%	\$57,794
Other Revenue	\$16,000	\$112	\$421	3%	\$15,579
<b>Total Revenue</b>	<b>\$526,700</b>	<b>\$35,173</b>	<b>\$109,331</b>	<b>21%</b>	<b>\$417,369</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$146,300	\$11,346	\$58,245	40%	\$88,055
Supplies, Material, Equipment	\$61,400	\$2,438	\$26,845	44%	\$34,555
Purchased Services	\$687,100	\$100,148	\$254,549	37%	\$432,551
Transfer Payments	\$16,940,000	\$1,431,804	\$7,169,020	42%	\$9,770,980
Insurance and Financial	\$15,600	\$231	\$9,285	60%	\$6,315
Minor Capital Expenses	\$62,000	\$0	\$0	0%	\$62,000
Debt Charges	\$402,400	\$0	\$84,130	21%	\$318,270
Internal Charges	\$1,600	\$53	\$439	27%	\$1,161
<b>Total Expenditures</b>	<b>\$18,316,400</b>	<b>\$1,546,020</b>	<b>\$7,602,513</b>	<b>42%</b>	<b>\$10,713,887</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$17,789,700</b>	<b>\$1,510,847</b>	<b>\$7,493,182</b>	<b>42%</b>	<b>\$10,296,518</b>
<b>Transfers</b>					
Transfers from Reserves	\$(155,000)	\$0	\$0	0%	\$(155,000)
Transfer to Reserves	\$90,000	\$0	\$90,000	100%	\$0
<b>Total Transfers</b>	<b>\$(65,000)</b>	<b>\$0</b>	<b>\$90,000</b>	<b>(138%)</b>	<b>\$(155,000)</b>
<b>NET COST (REVENUE)</b>	<b>\$17,724,700</b>	<b>\$1,510,847</b>	<b>\$7,583,182</b>	<b>43%</b>	<b>\$10,141,518</b>



## County of Wellington

02-June-2021

### Police Services

#### Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending May 31, 2021

	Approved Budget	May Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
<b>Facility Improvements</b>							
Rockwood OPP: Air Conditioning	\$30,000	\$0	\$0	\$0	\$0	0 %	\$30,000
Rockwood OPP: Furniture Repl	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
<b>Subtotal Facility Improvements</b>	<b>\$80,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$80,000</b>
<b>Equipment and Technology</b>							
Parking Ticket Software	\$60,000	\$0	\$0	\$0	\$0	0 %	\$60,000
<b>Subtotal Equipment and Technology</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$60,000</b>
<b>Total Police Services</b>	<b>\$140,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0 %</b>	<b>\$140,000</b>



**County of Wellington**  
**Museum & Archives at WP**  
Statement of Operations as of  
31 May 2021

	<b>Annual Budget</b>	<b>May Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Grants and Subsidies	\$54,800	\$0	\$6,525	12%	\$48,275
Licenses, Permits and Rents	\$52,100	\$948	\$1,409	3%	\$50,691
User Fees and Charges	\$75,000	\$1,729	\$7,136	10%	\$67,864
Sales Revenue	\$10,000	\$724	\$1,003	10%	\$8,997
Other Revenue	\$0	\$150	\$1,038	0%	\$(1,038)
<b>Total Revenue</b>	<b>\$191,900</b>	<b>\$3,552</b>	<b>\$17,111</b>	<b>9%</b>	<b>\$174,789</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$1,605,500	\$119,159	\$589,435	37%	\$1,016,065
Supplies, Material, Equipment	\$150,800	\$20,944	\$45,196	30%	\$105,604
Purchased Services	\$461,500	\$7,898	\$168,782	37%	\$292,718
Insurance and Financial	\$60,900	\$2,829	\$34,522	57%	\$26,378
Minor Capital Expenses	\$13,000	\$0	\$0	0%	\$13,000
Internal Charges	\$0	\$0	\$3,618	0%	\$(3,618)
<b>Total Expenditures</b>	<b>\$2,291,700</b>	<b>\$150,830</b>	<b>\$841,552</b>	<b>37%</b>	<b>\$1,450,148</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$2,099,800</b>	<b>\$147,278</b>	<b>\$824,441</b>	<b>39%</b>	<b>\$1,275,359</b>
<b>Transfers</b>					
Transfer to Capital	\$70,000	\$0	\$70,000	100%	\$0
Transfer to Reserves	\$27,000	\$0	\$0	0%	\$27,000
<b>Total Transfers</b>	<b>\$97,000</b>	<b>\$0</b>	<b>\$70,000</b>	<b>72%</b>	<b>\$27,000</b>
<b>NET COST (REVENUE)</b>	<b>\$2,196,800</b>	<b>\$147,278</b>	<b>\$894,441</b>	<b>41%</b>	<b>\$1,302,359</b>



# County of Wellington

01-June-2021

## Museum & Archives at WP

### Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending May 31, 2021

	Approved Budget	May Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
<b>Facility Improvements</b>							
2021 Driveway Rehab	\$150,000	\$0	\$0	\$0	\$0	0 %	\$150,000
2021 Reshingle M&A Roof	\$45,000	\$0	\$0	\$0	\$0	0 %	\$45,000
WP& Artifact Storage Buildings	\$730,000	\$0	\$0	\$218,900	\$218,900	30 %	\$511,100
<b>Subtotal Facility Improvements</b>	<b>\$925,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$218,900</b>	<b>\$218,900</b>	<b>24%</b>	<b>\$706,100</b>
<b>Programming</b>							
Poultry House Restoration	\$25,000	\$204	\$204	\$0	\$204	1 %	\$24,796
<b>Subtotal Programming</b>	<b>\$25,000</b>	<b>\$204</b>	<b>\$204</b>	<b>\$0</b>	<b>\$204</b>	<b>1%</b>	<b>\$24,796</b>
<b>Wellington Place</b>							
Commons Development	\$100,000	\$0	\$0	\$0	\$0	0 %	\$100,000
Groves Hospital Grant	\$3,882,000	\$0	\$2,148	\$2,554,366	\$2,556,514	66 %	\$1,325,486
Wellington Place Signage	\$150,000	\$0	\$0	\$128,084	\$128,084	85 %	\$21,916
<b>Subtotal Wellington Place</b>	<b>\$4,132,000</b>	<b>\$0</b>	<b>\$2,148</b>	<b>\$2,682,450</b>	<b>\$2,684,598</b>	<b>65%</b>	<b>\$1,447,402</b>
<b>Total Museum &amp; Archives at WP</b>	<b>\$5,082,000</b>	<b>\$204</b>	<b>\$2,352</b>	<b>\$2,901,350</b>	<b>\$2,903,701</b>	<b>57 %</b>	<b>\$2,178,299</b>





**County of Wellington**  
**Library Services**  
Statement of Operations as of  
31 May 2021

	<b>Annual Budget</b>	<b>May Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Grants and Subsidies	\$148,500	\$0	\$0	0%	\$148,500
Municipal Recoveries	\$30,000	\$0	\$0	0%	\$30,000
Licenses, Permits and Rents	\$50,000	\$(12,608)	\$2,212	4%	\$47,788
User Fees and Charges	\$86,200	\$95	\$960	1%	\$85,240
Sales Revenue	\$8,100	\$142	\$1,070	13%	\$7,030
Other Revenue	\$0	\$55	\$781	0%	\$(781)
<b>Total Revenue</b>	<b>\$322,800</b>	<b>\$(12,317)</b>	<b>\$5,024</b>	<b>2%</b>	<b>\$317,776</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$4,698,000	\$366,995	\$1,868,884	40%	\$2,829,116
Supplies, Material, Equipment	\$875,800	\$65,701	\$291,270	33%	\$584,530
Purchased Services	\$1,229,800	\$101,441	\$523,374	43%	\$706,426
Insurance and Financial	\$111,500	\$7,227	\$65,538	59%	\$45,962
Debt Charges	\$568,000	\$210,035	\$345,222	61%	\$222,778
Internal Charges	\$3,000	\$0	\$799	27%	\$2,201
<b>Total Expenditures</b>	<b>\$7,486,100</b>	<b>\$751,400</b>	<b>\$3,095,088</b>	<b>41%</b>	<b>\$4,391,012</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$7,163,300</b>	<b>\$763,717</b>	<b>\$3,090,064</b>	<b>43%</b>	<b>\$4,073,236</b>
<b>Transfers</b>					
Transfers from Reserves	\$(178,300)	\$0	\$0	0%	\$(178,300)
Transfer to Capital	\$90,000	\$0	\$90,000	100%	\$0
Transfer to Reserves	\$360,000	\$0	\$360,000	100%	\$0
<b>Total Transfers</b>	<b>\$271,700</b>	<b>\$0</b>	<b>\$450,000</b>	<b>166%</b>	<b>\$(178,300)</b>
<b>NET COST (REVENUE)</b>	<b>\$7,435,000</b>	<b>\$763,717</b>	<b>\$3,540,064</b>	<b>48%</b>	<b>\$3,894,936</b>



# County of Wellington

01-June-2021

## Library Services

### Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending May 31, 2021

	Approved Budget	May Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
<b>Facility Improvements</b>							
2021 Library Capital Retrofits	\$50,000	\$6,869	\$6,869	\$0	\$6,869	14 %	\$43,131
Erin Branch: New Construction	\$550,000	\$0	\$0	\$0	\$0	0 %	\$550,000
Hillsburgh Branch: Sidewalk	\$30,000	\$0	\$0	\$0	\$0	0 %	\$30,000
<b>Subtotal Facility Improvements</b>	<b>\$630,000</b>	<b>\$6,869</b>	<b>\$6,869</b>	<b>\$0</b>	<b>\$6,869</b>	<b>1%</b>	<b>\$623,131</b>
<b>Programming</b>							
2021 Branch Improvements FF&E	\$60,000	\$0	\$0	\$0	\$0	0 %	\$60,000
Branch Impro: Technology	\$75,000	-\$1,794	\$23,408	\$41,791	\$65,199	87 %	\$9,801
Catalogue Software Enhancement	\$45,000	\$0	\$0	\$36,837	\$36,837	82 %	\$8,163
Collection Enhancement	\$60,000	\$653	\$21,881	\$38,186	\$60,066	100 %	-\$66
Library Catalogue Replacement	\$30,000	\$0	\$0	\$0	\$0	0 %	\$30,000
<b>Subtotal Programming</b>	<b>\$270,000</b>	<b>-\$1,141</b>	<b>\$45,288</b>	<b>\$116,814</b>	<b>\$162,102</b>	<b>60%</b>	<b>\$107,898</b>
<b>Total Library Services</b>	<b>\$900,000</b>	<b>\$5,728</b>	<b>\$52,157</b>	<b>\$116,814</b>	<b>\$168,971</b>	<b>19 %</b>	<b>\$731,029</b>



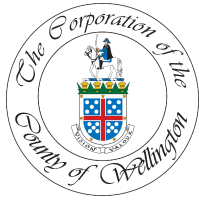
**County of Wellington**  
**Ontario Works**  
Statement of Operations as of  
31 May 2021

	Annual Budget	May Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
<b>Revenue</b>					
Grants and Subsidies	\$24,053,000	\$1,594,710	\$8,142,497	34%	\$15,910,503
Municipal Recoveries	\$3,189,400	\$228,722	\$1,086,140	34%	\$2,103,260
Internal Recoveries	\$64,000	\$2,096	\$12,412	19%	\$51,588
<b>Total Revenue</b>	<b>\$27,306,400</b>	<b>\$1,825,528</b>	<b>\$9,241,050</b>	<b>34%</b>	<b>\$18,065,350</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$6,658,800	\$544,022	\$2,613,982	39%	\$4,044,818
Supplies, Material, Equipment	\$185,600	\$1,861	\$84,207	45%	\$101,393
Purchased Services	\$465,100	\$24,724	\$119,498	26%	\$345,602
Social Assistance	\$19,606,700	\$1,224,069	\$6,184,420	32%	\$13,422,280
Transfer Payments	\$194,500	\$0	\$144,613	74%	\$49,887
Insurance and Financial	\$111,300	\$9,776	\$42,220	38%	\$69,080
Internal Charges	\$1,393,300	\$112,793	\$565,357	41%	\$827,943
<b>Total Expenditures</b>	<b>\$28,615,300</b>	<b>\$1,917,245</b>	<b>\$9,754,298</b>	<b>34%</b>	<b>\$18,861,002</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$1,308,900</b>	<b>\$91,716</b>	<b>\$513,248</b>	<b>39%</b>	<b>\$795,652</b>
<b>NET COST (REVENUE)</b>	<b>\$1,308,900</b>	<b>\$91,716</b>	<b>\$513,248</b>	<b>39%</b>	<b>\$795,652</b>



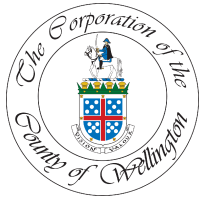
**County of Wellington**  
**Children's Early Years**  
Statement of Operations as of  
31 May 2021

	Annual Budget	May Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
<b>Revenue</b>					
Grants and Subsidies	\$21,812,300	\$1,288,321	\$8,405,653	39%	\$13,406,647
Municipal Recoveries	\$3,315,200	\$160,238	\$980,952	30%	\$2,334,248
User Fees and Charges	\$1,186,300	\$79,836	\$456,892	39%	\$729,408
Internal Recoveries	\$487,300	\$40,608	\$260,465	53%	\$226,835
<b>Total Revenue</b>	<b>\$26,801,100</b>	<b>\$1,569,003</b>	<b>\$10,103,962</b>	<b>38%</b>	<b>\$16,697,138</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$8,190,800	\$573,776	\$2,956,213	36%	\$5,234,587
Supplies, Material, Equipment	\$599,600	\$28,272	\$156,545	26%	\$443,055
Purchased Services	\$785,500	\$35,537	\$248,336	32%	\$537,164
Social Assistance	\$17,250,400	\$896,739	\$6,643,169	39%	\$10,607,231
Insurance and Financial	\$151,800	\$11,104	\$54,591	36%	\$97,209
Internal Charges	\$1,396,600	\$116,008	\$637,932	46%	\$758,668
<b>Total Expenditures</b>	<b>\$28,374,700</b>	<b>\$1,661,436</b>	<b>\$10,696,787</b>	<b>38%</b>	<b>\$17,677,913</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$1,573,600</b>	<b>\$92,433</b>	<b>\$592,825</b>	<b>38%</b>	<b>\$980,775</b>
<b>NET COST (REVENUE)</b>	<b>\$1,573,600</b>	<b>\$92,433</b>	<b>\$592,825</b>	<b>38%</b>	<b>\$980,775</b>



**County of Wellington**  
**Social Housing**  
Statement of Operations as of  
31 May 2021

	<b>Annual Budget</b>	<b>May Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Grants and Subsidies	\$8,744,700	\$494,485	\$6,574,101	75%	\$2,170,599
Municipal Recoveries	\$13,305,600	\$1,039,611	\$5,294,419	40%	\$8,011,181
Licenses, Permits and Rents	\$5,727,000	\$474,974	\$2,362,065	41%	\$3,364,935
User Fees and Charges	\$18,200	\$7,912	\$23,310	128%	\$(5,110)
Other Revenue	\$342,300	\$37,931	\$172,259	50%	\$170,041
Internal Recoveries	\$148,400	\$7,188	\$102,639	69%	\$45,761
<b>Total Revenue</b>	<b>\$28,286,200</b>	<b>\$2,062,101</b>	<b>\$14,528,793</b>	<b>51%</b>	<b>\$13,757,407</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$4,431,800	\$377,530	\$1,802,220	41%	\$2,629,580
Supplies, Material, Equipment	\$494,800	\$37,389	\$120,419	24%	\$374,381
Purchased Services	\$5,711,800	\$422,710	\$2,348,641	41%	\$3,363,159
Social Assistance	\$18,942,000	\$1,389,377	\$10,457,873	55%	\$8,484,127
Transfer Payments	\$556,100	\$0	\$278,033	50%	\$278,068
Insurance and Financial	\$348,500	\$10,114	\$237,201	68%	\$111,299
Internal Charges	\$830,200	\$63,433	\$385,491	46%	\$444,709
<b>Total Expenditures</b>	<b>\$31,315,200</b>	<b>\$2,300,553</b>	<b>\$15,629,878</b>	<b>50%</b>	<b>\$15,685,322</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$3,029,000</b>	<b>\$238,452</b>	<b>\$1,101,085</b>	<b>36%</b>	<b>\$1,927,915</b>
<b>Transfers</b>					
Transfer to Reserves	\$1,650,000	\$3,940	\$1,760,072	107%	\$(110,072)
<b>Total Transfers</b>	<b>\$1,650,000</b>	<b>\$3,940</b>	<b>\$1,760,072</b>	<b>107%</b>	<b>\$(110,072)</b>
<b>NET COST (REVENUE)</b>	<b>\$4,679,000</b>	<b>\$242,392</b>	<b>\$2,861,157</b>	<b>61%</b>	<b>\$1,817,843</b>



**County of Wellington**  
**County Affordable Housing**  
Statement of Operations as of  
31 May 2021

	Annual Budget	May Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
<b>Revenue</b>					
Grants and Subsidies	\$176,700	\$144,713	\$144,713	82%	\$31,988
Licenses, Permits and Rents	\$1,233,000	\$106,750	\$529,018	43%	\$703,982
User Fees and Charges	\$22,000	\$2,018	\$9,878	45%	\$12,123
<b>Total Revenue</b>	<b>\$1,431,700</b>	<b>\$253,480</b>	<b>\$683,608</b>	<b>48%</b>	<b>\$748,092</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$94,400	\$7,391	\$35,916	38%	\$58,484
Supplies, Material, Equipment	\$61,300	\$4,312	\$14,303	23%	\$46,997
Purchased Services	\$617,700	\$43,507	\$251,047	41%	\$366,653
Insurance and Financial	\$28,700	\$137	\$22,433	78%	\$6,267
Debt Charges	\$176,700	\$0	\$(5,326)	(3%)	\$182,026
Internal Charges	\$84,700	\$7,058	\$35,294	42%	\$49,406
<b>Total Expenditures</b>	<b>\$1,063,500</b>	<b>\$62,405</b>	<b>\$353,666</b>	<b>33%</b>	<b>\$709,834</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$(368,200)</b>	<b>\$(191,075)</b>	<b>\$(329,942)</b>	<b>90%</b>	<b>\$(38,258)</b>
<b>Transfers</b>					
Transfer to Reserves	\$1,368,200	\$0	\$1,050,000	77%	\$318,200
<b>Total Transfers</b>	<b>\$1,368,200</b>	<b>\$0</b>	<b>\$1,050,000</b>	<b>77%</b>	<b>\$318,200</b>
<b>NET COST (REVENUE)</b>	<b>\$1,000,000</b>	<b>\$(191,075)</b>	<b>\$720,058</b>	<b>72%</b>	<b>\$279,942</b>



# County of Wellington

02-June-2021

## Social Services

### Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending May 31, 2021

	LIFE-TO-DATE ACTUALS						
	Approved	May	Current	Previous	Total	% of	Remaining
	Budget	Actual	Year	Years		Budget	Budget
Ontario Works							
129 Wyndham Generator Upgrade	\$40,000	\$0	\$0	\$0	\$0	0 %	\$40,000
129 Wyndham: Flooring Replace	\$35,000	\$0	\$0	\$25,199	\$25,199	72 %	\$9,801
129 Wyndham: Rooftop HVAC Repl	\$140,000	\$0	\$0	\$34,973	\$34,973	25 %	\$105,027
129 Wyndham: VVT HVAC System	\$50,000	\$0	\$45,792	\$0	\$45,792	92 %	\$4,208
129-133 Wyndham, Stone Work	\$130,000	\$0	\$0	\$8,783	\$8,783	7 %	\$121,217
Subtotal Ontario Works	\$395,000	\$0	\$45,792	\$68,955	\$114,747	29%	\$280,253
Children's Early Years							
Rockwood Child Care Grant	\$210,000	\$0	\$0	\$0	\$0	0 %	\$210,000
Subtotal Children's Early Years	\$210,000	\$0	\$0	\$0	\$0	0%	\$210,000
Social Housing							
2021 Housing Building Retrofit	\$985,000	\$148,713	\$299,824	\$0	\$299,824	30 %	\$685,176
232 Delhi Elevator Modern	\$161,000	\$94,374	\$104,173	\$2,745	\$106,918	66 %	\$54,082
33 Marl Lighting/Clng/Recrc	\$5,000	\$0	\$0	\$0	\$0	0 %	\$5,000
33 Marlborough Window Replace	\$380,000	\$3,765	\$3,765	\$0	\$3,765	1 %	\$376,235
387 Waterloo Lights/Clng/Recrc	\$285,000	\$0	\$5,088	\$0	\$5,088	2 %	\$279,912
450 Albert Balcony Rehab	\$10,000	\$0	\$0	\$0	\$0	0 %	\$10,000
500 Ferrier Window Replace	\$290,000	\$3,765	\$3,765	\$0	\$3,765	1 %	\$286,235
51 John Balcony Rehab	\$110,000	\$1,981	\$3,961	\$0	\$3,961	4 %	\$106,039
576 Woolwich Kitchen Refurbish	\$620,000	\$3,115	\$3,115	\$0	\$3,115	1 %	\$616,885
65 Delhi Renovations	\$0	\$1,152	\$17,288	\$0	\$17,288	0 %	-\$17,288
Adult Bldg Fob System Upgrade	\$1,055,700	\$467	\$2,824	\$690,379	\$693,203	66 %	\$362,497
Algonquin / Ferndale Siding	\$35,000	\$0	\$0	\$0	\$0	0 %	\$35,000
Applewood / Sunset Roofing Rep	\$20,000	\$0	\$0	\$0	\$0	0 %	\$20,000
Applewood / Sunset Site Dev	\$300,000	\$0	\$0	\$0	\$0	0 %	\$300,000
Applewood / Sunset Window Rep	\$647,000	\$0	\$0	\$491,687	\$491,687	76 %	\$155,313
COCHI Community Housing Init	\$634,000	\$0	\$865,092	\$180,822	\$1,045,914	165 %	-\$411,914
Mohawk Delaware Windows/Siding	\$819,000	\$0	\$0	\$727,924	\$727,924	89 %	\$91,076
OPHI Ont Priorities Housing In	\$2,605,600	\$8,503	\$576,078	\$291,715	\$867,793	33 %	\$1,737,808
Various Full Fire Alarm Replac	\$750,000	\$47,669	\$117,862	\$234,198	\$352,060	47 %	\$397,940
Willow/Dawson Shingle Replace	\$20,000	\$0	\$0	\$0	\$0	0 %	\$20,000
Subtotal Social Housing	\$9,732,300	\$313,503	\$2,002,834	\$2,619,470	\$4,622,304	47%	\$5,109,996



# County of Wellington

02-June-2021

## Social Services

### Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending May 31, 2021

	Approved Budget	May Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
<b>Affordable Housing</b>							
165 Gordon 2021 Capital Retro	\$32,000	\$0	\$6,737	\$0	\$6,737	21 %	\$25,263
165 Gordon Air Conditioning	\$500,000	\$17,381	\$17,381	\$0	\$17,381	3 %	\$482,619
169 Gordon 2021 Capital Retro	\$30,000	\$0	\$0	\$0	\$0	0 %	\$30,000
169 Gordon St FOB System	\$40,000	\$0	\$0	\$0	\$0	0 %	\$40,000
182 George 2021 Capital Retro	\$79,000	\$0	\$0	\$0	\$0	0 %	\$79,000
250 Daly 2021 Capital Retrofit	\$8,000	\$0	\$0	\$0	\$0	0 %	\$8,000
<b>Subtotal Affordable Housing</b>	<b>\$689,000</b>	<b>\$17,381</b>	<b>\$24,117</b>	<b>\$0</b>	<b>\$24,117</b>	<b>4%</b>	<b>\$664,883</b>
<b>Total Social Services</b>	<b>\$11,026,300</b>	<b>\$330,883</b>	<b>\$2,072,743</b>	<b>\$2,688,425</b>	<b>\$4,761,168</b>	<b>43 %</b>	<b>\$6,265,132</b>





## County of Wellington

04-June-2021

### Social Services

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

All Open Projects For The Period Ending May 31, 2021

	Approved Budget	May Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
2021 440 King St Retrofits	\$113,000	\$0	\$60,398	\$0	\$60,398	53 %	\$52,602
440 King St Expansion	\$2,000,000	\$0	\$209	\$1,702,028	\$1,702,237	85 %	\$297,763
440 King St Site Improvements	\$1,023,000	\$0	\$46,930	\$372,871	\$419,801	41 %	\$603,199
<b>Total Social Services</b>	<b>\$3,136,000</b>	<b>\$0</b>	<b>\$107,537</b>	<b>\$2,074,899</b>	<b>\$2,182,436</b>	<b>70 %</b>	<b>\$953,564</b>



**County of Wellington**  
**Long-Term Care Homes**  
Statement of Operations as of  
31 May 2021

	<b>Annual Budget</b>	<b>May Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Grants and Subsidies	\$9,538,800	\$1,093,941	\$5,006,115	52%	\$4,532,685
User Fees and Charges	\$4,834,000	\$382,083	\$1,857,165	38%	\$2,976,835
Sales Revenue	\$54,600	\$6,677	\$26,325	48%	\$28,275
Other Revenue	\$27,800	\$150	\$3,037	11%	\$24,763
<b>Total Revenue</b>	<b>\$14,455,200</b>	<b>\$1,482,851</b>	<b>\$6,892,642</b>	<b>48%</b>	<b>\$7,562,558</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$18,030,000	\$1,570,856	\$8,003,168	44%	\$10,026,833
Supplies, Material, Equipment	\$1,491,800	\$179,157	\$809,192	54%	\$682,608
Purchased Services	\$1,252,100	\$70,563	\$455,552	36%	\$796,548
Insurance and Financial	\$343,500	\$29,201	\$179,107	52%	\$164,393
Debt Charges	\$1,849,700	\$0	\$750,684	41%	\$1,099,016
Internal Charges	\$941,000	\$78,417	\$392,083	42%	\$548,917
<b>Total Expenditures</b>	<b>\$23,908,100</b>	<b>\$1,928,194</b>	<b>\$10,589,787</b>	<b>44%</b>	<b>\$13,318,313</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$9,452,900</b>	<b>\$445,342</b>	<b>\$3,697,145</b>	<b>39%</b>	<b>\$5,755,755</b>
<b>Transfers</b>					
Transfers from Reserves	\$(250,900)	\$0	\$0	0%	\$(250,900)
Transfer to Reserves	\$250,000	\$0	\$250,000	100%	\$0
<b>Total Transfers</b>	<b>\$(900)</b>	<b>\$0</b>	<b>\$250,000</b>	<b>(27,778%)</b>	<b>\$(250,900)</b>
<b>NET COST (REVENUE)</b>	<b>\$9,452,000</b>	<b>\$445,342</b>	<b>\$3,947,145</b>	<b>42%</b>	<b>\$5,504,855</b>



# County of Wellington

01-June-2021

## Long-Term Care Homes Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending May 31, 2021

	Approved Budget	May Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
<b>Facility Improvements</b>							
2021 Access Control System	\$120,000	-\$56,850	\$0	\$0	\$0	0 %	\$120,000
2021 WT Building Retrofits	\$35,000	\$0	\$0	\$0	\$0	0 %	\$35,000
Common Spaces Flooring	\$110,000	\$0	\$0	\$0	\$0	0 %	\$110,000
Replace Public Area Furniture	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
<b>Subtotal Facility Improvements</b>	<b>\$315,000</b>	<b>-\$56,850</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$315,000</b>
<b>Equipment and Technology</b>							
2021 Nursing Equip Replacement	\$100,000	\$0	\$0	\$0	\$0	0 %	\$100,000
Nutrition Services Hardware	\$60,000	\$0	\$0	\$39,026	\$39,026	65 %	\$20,974
Terrace Network Replacement 19	\$100,000	\$0	\$0	\$81,784	\$81,784	82 %	\$18,216
WT Dishwasher Replacement	\$60,000	\$0	\$0	\$23,362	\$23,362	39 %	\$36,638
WT Laundry Equipment 2021	\$60,000	\$0	\$0	\$0	\$0	0 %	\$60,000
<b>Subtotal Equipment and Technology</b>	<b>\$380,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$144,172</b>	<b>\$144,172</b>	<b>38%</b>	<b>\$235,828</b>
<b>Continuum of Care</b>							
Phase I Continuum of Care	\$1,000,000	\$0	\$2,315	\$399,393	\$401,708	40 %	\$598,292
<b>Subtotal Continuum of Care</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>\$2,315</b>	<b>\$399,393</b>	<b>\$401,708</b>	<b>40%</b>	<b>\$598,292</b>
<b>Total Long-Term Care Homes</b>	<b>\$1,695,000</b>	<b>\$(56,850)</b>	<b>\$2,315</b>	<b>\$543,565</b>	<b>\$545,880</b>	<b>32 %</b>	<b>\$1,149,120</b>



**County of Wellington**  
**Economic Development**  
Statement of Operations as of  
31 May 2021

	<b>Annual Budget</b>	<b>May Actual \$</b>	<b>YTD Actual \$</b>	<b>YTD Actual %</b>	<b>Remaining Budget</b>
<b>Revenue</b>					
Grants and Subsidies	\$369,800	\$0	\$0	0%	\$369,800
User Fees and Charges	\$66,500	\$1,982	\$23,948	36%	\$42,552
Other Revenue	\$0	\$0	\$987	0%	\$(987)
Internal Recoveries	\$0	\$0	\$1,413	0%	\$(1,413)
<b>Total Revenue</b>	<b>\$436,300</b>	<b>\$1,982</b>	<b>\$26,348</b>	<b>6%</b>	<b>\$409,952</b>
<b>Expenditures</b>					
Salaries, Wages and Benefits	\$660,600	\$53,657	\$224,476	34%	\$436,124
Supplies, Material, Equipment	\$141,300	\$5,052	\$6,920	5%	\$134,380
Purchased Services	\$701,900	\$22,072	\$98,294	14%	\$603,606
Transfer Payments	\$672,500	\$200,350	\$232,850	35%	\$439,650
Insurance and Financial	\$14,400	\$1,229	\$4,624	32%	\$9,776
Internal Charges	\$8,000	\$0	\$417	5%	\$7,583
<b>Total Expenditures</b>	<b>\$2,198,700</b>	<b>\$282,360</b>	<b>\$567,581</b>	<b>26%</b>	<b>\$1,631,119</b>
<b>NET OPERATING COST / (REVENUE)</b>	<b>\$1,762,400</b>	<b>\$280,379</b>	<b>\$541,233</b>	<b>31%</b>	<b>\$1,221,167</b>
<b>Transfers</b>					
Transfers from Reserves	\$(200,000)	\$0	\$0	0%	\$(200,000)
Transfer to Reserves	\$400,000	\$0	\$400,987	100%	\$(987)
<b>Total Transfers</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$400,987</b>	<b>200%</b>	<b>\$(200,987)</b>
<b>NET COST (REVENUE)</b>	<b>\$1,962,400</b>	<b>\$280,379</b>	<b>\$942,220</b>	<b>48%</b>	<b>\$1,020,180</b>



## County of Wellington

08-June-2021

### Economic Development

#### Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending May 31, 2021

	Approved Budget	May Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
SWIFT 2.0 Implementation	\$800,000	\$0	\$0	\$0	\$0	0 %	\$800,000
Wellington Signage Strategy	\$372,500	\$0	\$0	\$345,776	\$345,776	93 %	\$26,724
<b>Total Economic Development</b>	<b>\$1,172,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$345,776</b>	<b>\$345,776</b>	<b>29 %</b>	<b>\$826,724</b>



# COUNTY OF WELLINGTON

## COMMITTEE REPORT

**To:** Chair and Members of the Administration, Finance and Human Resources Committee  
**From:** Jackie Osti, Manager, Purchasing and Risk Management Services  
**Date:** Tuesday, June 15, 2021  
**Subject:** **Summary of Tenders Awarded by Staff – January to June 2021**

### Background:

The County's Purchasing Policy (Schedule A – Authority to Award) allows staff the authority to award tenders up to \$500,000.00 exclusive of applicable taxes provided the lowest price meeting the specifications are being accepted and the project is within the approved budget.

As a result, the following tenders have been awarded by staff so far this year (January – June 2021) based on the County's Purchasing Policy, with amounts shown exclusive of HST @ 13%-

PROJECT	AWARDED FIRM	BID AMOUNT
CW2021-015 Windows and Doors (Marlborough/Ferrier)	Mapleton Exteriors, Drayton	\$423,373.67
CW2021-026 Microsurfacing WR 109 WR7 to Conc. 6	Duncor Enterprises Inc., Barrie	\$394,170.00

In addition to the contracted amounts shown, revised budget numbers are set to cover such items as engineering, contingencies and County staff and equipment.

### Recommendation:

That the summary of tender awards for the period covering January to June 2021 be received for information.

Respectfully submitted,

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

Jackie Osti  
Manager,  
Purchasing and Risk Management Services



# COUNTY OF WELLINGTON

## COMMITTEE REPORT

**To:** Chair and Members of the Administration, Finance and Human Resources Committee  
**From:** Andrea Brossault, Asset Management Programme Manager  
**Date:** Tuesday, June 15, 2021  
**Subject:** **Asset Management Plan Status Update**

### Background:

In March 2021, the Asset Management Team provided an update on Asset Management activities and on the upcoming deadline to have an Asset Management Plan in place by July 1, 2021.

Since that time, the Ontario government has amended the deadlines under Ontario Regulation 588/17, Asset Management Planning for Municipal Infrastructure. The amendment pushes all remaining deadlines out by one full year.

The following table provides a description of the requirements and outlines the updated timelines for compliance with the regulation:

Date	Requirement	Status	Description
July 1, 2019	Strategic Asset Management Policy	COMPLETE	The policy identifies municipal goals the asset management plan supports, how the budget is informed, asset management planning principles, considerations for climate change, and a commitment to provide opportunities for stakeholder input.
July 1, 2022	Asset Management Plan (Core Assets)	IN PROGRESS	The plan must address current levels of service and the associated costs of maintaining that service for roads, bridges, culverts and storm water assets.
July 1, 2024	Asset Management Plan (All municipal asset)	IN PROGRESS	The plan must address current levels of service and the associated costs of maintaining that service for all municipal assets.
July 1, 2025	Proposed Levels of Service	NOT STARTED	Builds on the 2023 requirement by including a discussion of proposed levels of service, what activities will be required to meet proposed levels of service, and a strategy to fund those activities

While the regulation no longer requires the first plan to be completed by July 1, 2021, the County has committed to moving forward with producing a draft of the Asset Management Plan for Core assets within the original timeline. The decision to move forward at this time was to facilitate the following:

- Provide updated Information to inform financial indicators as part of the reserve fund study
- Provide tools and information for upcoming budget cycles, including the 2022 budget
- Utilize the new asset management software (CityWide) to consolidate and centralize all available asset data in one asset registry database
- Link asset data to available studies, reports and systems including Geographic Information Systems (GIS)
- Provide asset mapping and geographic analysis functionality

## Current Status:

In order to complete the asset management plan, the following data and information has been loaded into CityWide for core assets:

- Inventory
- Condition
- Replacement value
- Lifecycle costs
- Levels of service
- Risk criteria

The following activities have been completed and confirmed for core assets (roads, bridges, culverts and storm water data) by departmental staff in engineering:

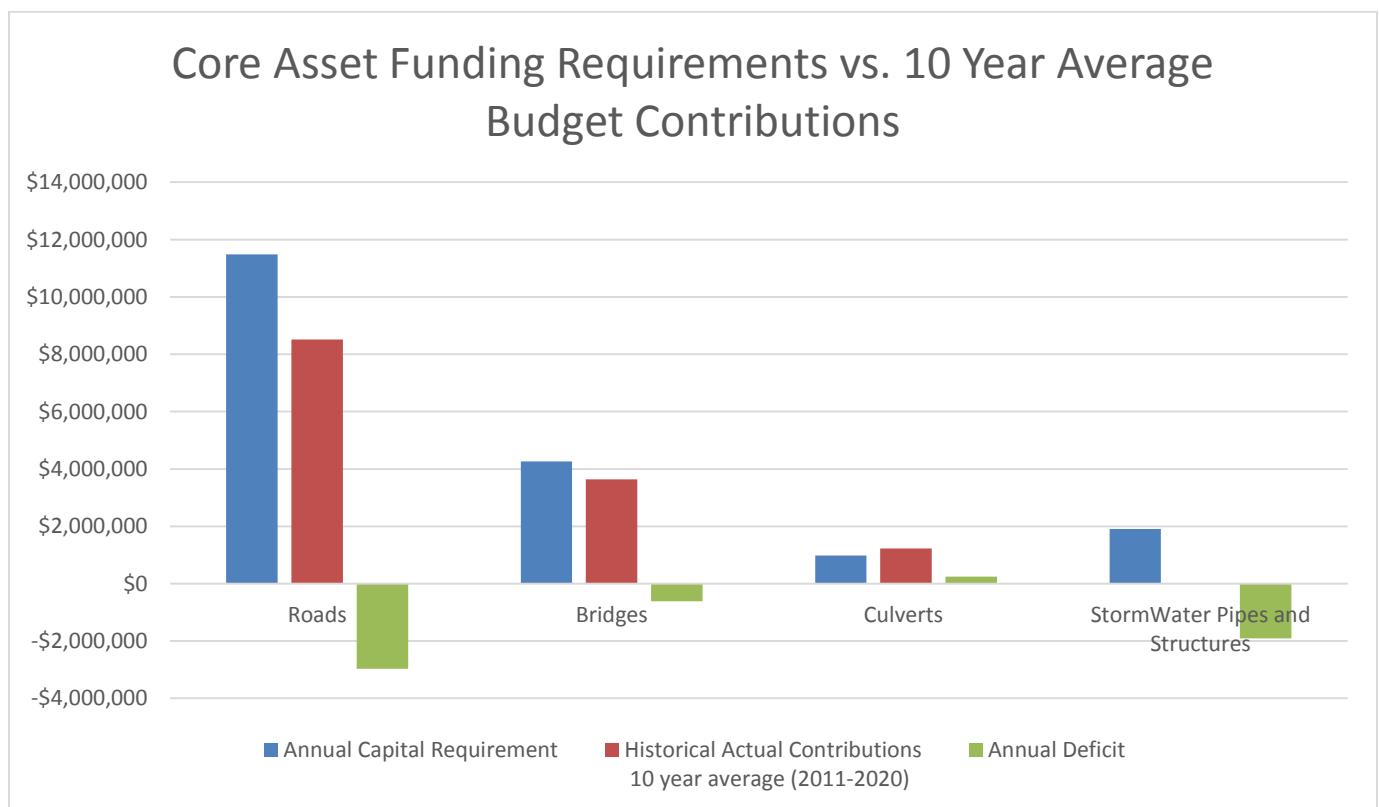
- Confirmation of detailed inventory data
- Update of current replacement costs. This includes a reallocation of a portion of the costs associated with the road base to the underground storm water network
- Developed draft funding models for core assets
- Developed current levels of service framework and metrics
- Developed risk management framework and metrics
- Identified asset lifecycle activities and initial costs
- Linked asset data to geographic locations for mapping and visualization
- Identified and documented initial data modeling assumptions
- Additional resource was hired to assist with data review and confirmation
- Assessed the data quality and level of confidence of available data



The following draft information is available. The annual capital requirement is representative of the contribution amount required to keep the network in its current condition. In order to make improvements to the road network and move the condition from Fair to Good, over time, the annual contributions will need to increase.

	Roads	Bridges	Culverts	Storm Water	Total
<b>Infrastructure Deficit Information:</b>					
Historical Actual Contributions 10 year average (2011-2020)	\$8,511,185	\$3,638,194	\$1,223,983	\$0	\$13,373,362
Annual Capital Requirement	\$11,482,367	\$4,257,796	\$976,762	\$1,911,132	\$18,628,057
Annual (Deficit) / Surplus	(\$2,971,182)	(\$619,602)	\$247,221	(\$1,911,132)	(\$5,254,695)
<b>Asset Inventory Data:</b>					
Estimated Replacement Cost (2020)	\$213,672,750	\$240,586,687	\$32,807,469	\$140,976,893	\$628,043,799
Average Condition (Dec 21, 2020)	Fair 63 of 100 PCI	Good 77 of 100 BCI	Fair 74 of 100 BCI	Good 74 of estimated useful life remaining	NA

Data Notes: Annual Requirement Year: 2021, includes lifecycle events (roads and bridges)



The level of confidence in each of these results varies with the available data:

- Replacement values for some asset groups were calculated based on estimates from the Engineering team, while others were provided by external consultants.
- Assessed condition data is not currently available for the storm water network. The estimated age of the Storm water pipes are used to estimate condition.
- Lifecycle activities and associated costs were not fully defined for each of the asset classes. As a result, the annual requirement for some classes (e.g. roads) includes some lifecycle activities in addition to the replacement costs, while for others (e.g. storm water) are based solely on the replacement cost estimate.
- The 2021-2030 budget does not directly line up with the asset management plan. For example, while storm water assets are included in some of road and bridge projects, no specific budget line relates to this asset group. The gap between existing funding and the asset management needs assessment is therefore an estimate.

As the available data improves, and the long-term financial plan and asset management plan are further integrated, analyses relating to the state of County infrastructure and the investment gap will become more refined.

The following activities are ongoing and are expected to be complete for the first draft of the Asset Management Plan:

- Further review of modeling results and assumptions for core asset data
- Clearly outline and document all assumptions and calculations that support the data models
- Consolidate and compile detailed information at the summary level including charts, graphs and mapping components

County staff will continue to review and refine the draft plan over the summer with the intent to present the final version to council in the fall (September).

## **Challenges:**

The AM Plan is a living document that requires regular review. The first asset management plan for core assets will use the best available data to provide the results. As updated data and information becomes available, it must be uploaded into the asset management system and incorporated into the modeling and analysis. Continued collaboration with departmental staff as asset owners is required. Ensuring accurate and repeatable data is a critical component, as it will form the baseline data for subsequent version of the AM Plan.

Linking the capital and operating budgets to lifecycle costs will require alignment with the current budget structure and existing terminology. Determining the funding gap requires clear alignment between the budget categories and the asset lifecycle activities defined in CityWide. This is expected to evolve over time as lifecycle activities are more clearly defined and departmental staff have access to the predictive modeling components of CityWide.

## **Next Steps:**

County staff will proceed with the following activities:

- Continue to work collaboratively to support the data and information required for the asset management plan while following all COVID protocols and restrictions
- Provide departmental staff with the training and tools required to utilize the functionality of the new Asset Management software in order to comprehensively review and confirm the consolidated data moving forward.
- Complete a draft of the first asset management plan for core assets by July, 2021 using data available to date
- Continue to review and refine the draft plan over the summer with the intent to present the final version to council in September

## **Recommendation:**

That the Asset Management Plan Status Update be received for information.

Respectfully submitted,

A handwritten signature in cursive script, reading "Andrea Brossault".

Andrea Brossault  
Asset Management Programme Manager



# COUNTY OF WELLINGTON

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## COMMITTEE REPORT

**To:** Chair and Members of the Administration, Finance and Human Resources Committee  
**From:** Ken DeHart, County Treasurer  
**Date:** Tuesday, June 15, 2021  
**Subject:** **Reserves and Debt Management Policies - Third Party Review**

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### Background:

In July of 2019, Council approved the County's Long-Term Financial Sustainability Policy and Strategy. The following represent the three pillars of resiliency identified in the Strategy:

1. **Financial Sustainability** – addresses the County stability. It is the ability to provide and maintain service and infrastructure levels without resorting to unplanned increases in rates or cuts to services.
2. **Financial Vulnerability** – addresses the County's vulnerability to external sources of funding that is cannot control. It is focused on minimizing the level of risk that could impact the County's ability to meet existing financial obligations and commitments, including delivery of service.
3. **Financial Flexibility** – is the County's ability to issue debt responsibly without impacting the County's credit rating or ability to generate required revenues. It is the County's capacity to change debt or tax levels to meeting financial obligations.

Strategic use of reserves and reserve funds and responsible debt management were identified as two of the nine financial principles and are an integral part of the Long-Term Financial Sustainability Strategy. In order to evaluate the performance of this strategy, key financial ratios and indicators were identified to be compared over time and across municipalities.

Over the last two budget cycles, County Council has inquired about the appropriate targets and balances in the County's reserves. The County participates in an annual municipal benchmarking study that compares municipalities representing over 85% of the province's population. County staff provide a summary report of these benchmarks annually during the budget process. In addition, Treasury staff contracted the BMA Municipal Financial and Management Consulting team to evaluate these key financial indicators that factor into a municipality's financial condition and review the County's policies and strategies that support financial sustainability – with an emphasis on the County's reserve and debt management policies. The consultant's report also provides information on municipal best practices and recommended actions.

The review includes a comparison to AAA-rated municipalities to provide a basis to better understand their financial position in relation to Wellington County and help identify any areas where policy modifications may be considered to further strengthen the County's credit rating and financial position. The County is also benchmarked with a broader comparator group that includes other Counties as well as the City of Guelph.

## **Summary of Findings:**

Overall the County's financial condition is strong as demonstrated by our AA+ credit rating. Although it would be convenient to have one overall target for reserve balances as a percentage of taxes, the consultant's report stresses the need to examine reserve and reserve fund balance requirements by the three categories of contingency and stabilization, capital, and specific purpose reserves. Consistent with the Government Finance Officers Association (GFOA), the approach to reserves does not recommend a "one-size-fits-all" minimum target.

### **Strengths identified in the report include:**

- A positive net financial position that is trending upwards indicating the County has the ability to cover debt obligations and have funds set aside for future sustainability.
- Total reserves and reserve funds as a % of taxation is trending up and exceeds the County's historical average of 80% of the tax levy.
- The County's Shared Services Stabilization reserve meets the minimum target to mitigate provincial or municipal cost sharing agreement changes.
- Capital reserves for solid waste and housing lifecycle replacements meet or exceed targets identified in the County's reserve policy.
- Overall capital reserve contributions and balances meet minimum targets in relation to general industry standards.
- Specific purpose reserve funds for Landfill Closure and Post-Closure, Workplace Safety Self Insurance and Post-Employment Liability are either fully-funded or very close to being fully-funded which demonstrates adherence to the Long-Term Financial Sustainability Strategy principle to protect and preserve intergenerational equity.
- Overall County debt management indicators are positive and below Provincial and County self-imposed levels indicating debt levels that are affordable to taxpayers.
- The County's debt-related financial indicators are below the average (but higher than the median) of Triple-A municipalities. The County is also relatively strong in comparison to the broader group. This indicates the County's debt levels compare favourably to most of its peers.

### **Potential Challenges include:**

- The County's asset consumption ratio is higher than both municipal comparator groups, and has the worst ratio when compared Triple-A rated municipalities. This indicates that our assets are generally older than our comparators and we may be required to replace them sooner.
- Total reserve and reserve funds as a % of taxation, as a % of own source revenues and on a per capita basis indicate the County is below the average and median when compared to Triple-A rated municipalities and below the average on two out of the three indicators than the broader comparator group.
- The County's contingency and stabilization reserves are below the GFOA recommended target of no less than two months of own source revenues (16.7% of own source revenues) excluding the Winter Control and Shared Services Stabilization reserves.
  - The County's large geographic area prone to a harsh winter climate and significant reliance on external sources of funding (as a result of being the CMSM for Guelph-Wellington) would indicate a need for total contingency and stabilization reserves in excess of the GFOA minimum.
- Capital reserves for roads, property and ambulance do not meet minimum targets.

- When comparing capital reserve balances to the accumulated amortization of the County's assets as one best practice method of assessing adequacy of reserve levels, the County's capital reserves are well below the target of 100% (ideally the amount available in reserves at any time should equal the amount of our assets that have been depreciated or used up on a historical cost basis). However, this is consistent with most municipalities in Ontario when past generations did not fully contribute to reserves and infrastructure renewal, leading to an infrastructure deficit.
- The County's rates coverage ratio (own source revenue as a percentage of total expenditures) is the lowest when compared to the surveyed Triple-A municipalities and well below the mean and average of the broader comparator group. This indicates the County is more vulnerable to changes in upper levels of government funding or changes to shared services agreements and reinforces the need for higher levels of contingency and stabilization reserves.

**Attachments:**

- BMA Management Consulting Inc.- Financial Policy: Reserve and Debt Management 3<sup>rd</sup> Party Review

**Next Steps:**

County staff are currently undertaking extensive work on an updated Asset Management Plan (AMP) that will assist in the development of more refined capital reserve related targets for future budget processes. The AMP will incorporate condition assessments, full lifecycle costing and levels of service information.

**Recommendation:**

That the attached Financial Policy: Reserves and Debt Management 3rd Party Review from BMA Management Consulting be received for information.

Respectfully submitted,



Ken DeHart, CPA, CGA  
County Treasurer



# WELLINGTON COUNTY

## Financial Policy: Reserves and Debt Management 3<sup>rd</sup> Party Review



2021

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## Introduction

Strategic financial management is required to support responsible decision making to help ensure the County meets its strategic goals and preserve the long term financial health of the County.

Wellington County is recognized by Standard and Poor's Global Rating Agency as having prudent financial policies and practices that ensure a good degree of transparency and fiscal discipline. Financial management has been strengthening and they expect this will continue. This has attributed significantly to the County's strong AA+ credit rating with a stable outlook.

S&P Global Ratings stated in their most recent credit rating review that *"The County of Wellington's strong and improving financial management practices, coupled with its stable economy and advantageous location, will continue to allow it to produce strong budgetary performance and maintain a healthy liquidity position."*

Wellington County, in keeping with leading practices continues to monitor and review its financial condition and related policies. BMA Management Consulting Inc. was retained to conduct a third party evaluation of key financial indicators that factor into a municipality's financial condition, and review the County's policies and strategies that support financial sustainability.

This review also includes a comparison of key financial indicators with regions/municipalities that have a AAA credit rating:

Halton Region
Waterloo Region
Peel Region
Durham Region
City of London



The inclusion of AAA rated municipalities provides a basis to better understand their financial position in relation to Wellington County and help identify any areas where policy modifications may be considered to further strengthen the County's credit rating and financial position.

Triple A is the highest rating assigned by S&P Global Ratings. The municipality's capacity to meet its financial commitments or obligation is extremely strong. A credit rating AA+ differs only to a small degree. AA+ municipality's capacity to meet its financial obligations is still very strong.

Also included in the benchmarking is a comparison of a broader comparator group, including Counties or Cities that have either not been rated (Elgin, Bruce, Dufferin, Grey), rated at AA (Simcoe) or rated at AA+ (City of Guelph).

## Wellington County's Commitment to Long Range Financial Planning

The following provides highlights from the Standard and Poor's credit rating report dated July 2020 which reflects the County's strong commitment to financial sustainability .



### Excerpts S&P AA+ Credit Rating Report—July 2020

- *High wealth, strong management, and a stable and predictable institutional framework underpin the ratings.*
- *A healthy liquidity cushion will allow the County to advance on its capital needs while maintaining a manageable debt burden through 2022.*
- *We are affirming our 'AA+' long-term issuer credit and senior unsecured debt ratings on the County.*
- *The stable outlook reflects our expectation that, in the next two years, Wellington will continue producing after-capital surpluses and maintain a moderate debt burden as it proceeds with its capital plan.*
- *Annual surpluses and healthy reserves also help fund the county's capital plan and reduce its reliance on debt funding.*

### Positive Financial Trends and Prudent Financial Policies

Wellington County has developed a Long Term Financial Sustainability Strategy to help ensure long term sustainability of the County's assets and services.



### Long-Term Financial Sustainability Strategy

*The County of Wellington's Long-Term Financial Sustainability Strategy applies a prudent and integrated financial planning approach that identifies and manages risks to the County's long-term financial health and credit rating. The Strategy prioritizes the required resources to achieve the County's objectives and supports the cost-effective delivery of County services.*

*The Strategy builds on existing financial planning practices and applies a more disciplined, comprehensive and integrated approach that identifies and manages the risks to the County of Wellington's long-term financial sustainability.*

*The Long-Term Financial Sustainability Strategy provides Council with a tool to help make decisions about policies, services and other significant matters that impact the financial health of the County.*

### Wellington County—Risks and Challenges

The Long-Term Financial Sustainability Strategy is based on nine principles that guide long term decision making at the County.



Although the County is in good financial shape, a number of risks and challenges have been identified and taken into consideration in the preparation of the Long Term Financial Strategy and 2021 Operating Budget:

- There is an existing infrastructure gap;
- Uncertain funding from upper-levels of government. The County's Ontario Municipal Partnership Fund has dropped by \$3.6 million since 2012;
- Ontario Community Infrastructure Funding (OCIF) in 2021 was \$1.8 million and the province announced that this program is under review for future years;
- A large geographic area with low population density;
- An aging population increases the demand for a range of County services;
- Climate change and environmental concerns;
- Operations across all departments have been affected by the pandemic; and
- Taxpayer affordability—taxpayers are looking to municipalities to do more with fewer resources, creating an environment in which there is little appetite for tax increases.

**Wellington Financial Indicators**

**Key financial Indicators** Industry recognized indicators used by credit agencies the Government Finance Officers' Association (GFOA) and the Ministry of Municipal Affairs and Housing were used to assess each of the strategic financial goals of the County and provide comparisons with other municipalities:

**S Sustainability**

The ability to provide and maintain service and infrastructure levels without resorting to unplanned increases in rates or cuts to services.

**F Flexibility**

The ability to issue debt responsibly without impacting the credit rating. Also, the ability to generate required revenues.

**V Vulnerability**

Addresses a municipality's vulnerability to external sources of funding that it cannot control and its exposure to risks.

**Sustainability**

- Financial Position per Capita
- Asset Consumption Ratio

**Flexibility**

- Reserves
  - Tax Discretionary Reserves as a % of Taxation
  - Discretionary Reserves as a % of Own Source Revenues
  - Reserves per Capita
- Debt
  - Tax Debt Interest as a % of Own Source Revenues
  - Debt Charges as a % of Own Source Revenues
  - Total Debt Outstanding per Capita
  - Debt to Reserve Ratio
  - Tax Debt Outstanding per \$100,000 of Weighted Assessment

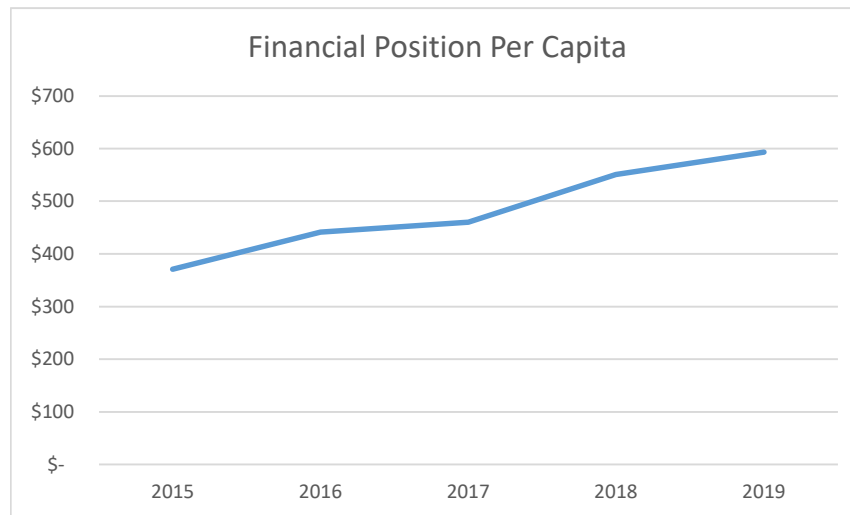
**Vulnerability**

- Rates Coverage Ratio

*Sustainability Indicators*

### Financial Position Per Capita

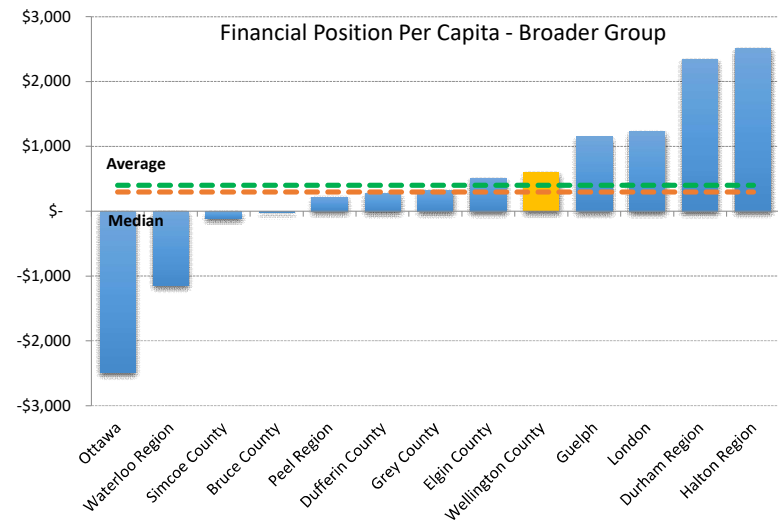
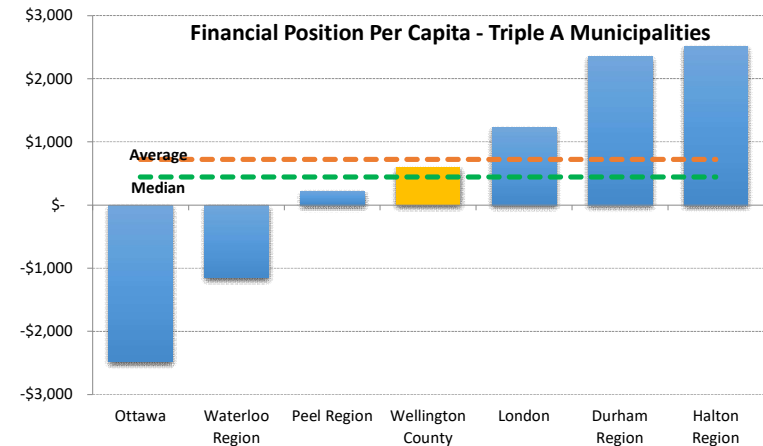
- Financial position refers to the ending net position of financial assets in excess of financial liabilities and is a key indicator of a municipality's financial health.
- The net financial position is a broader measure of a municipality's indebtedness than debenture debt as it includes all of a municipality's financial assets and liabilities. Positive balances indicate the municipality's ability to cover debt obligations and to have funds set aside for future sustainability.
- The County's overall financial position (financial assets less liabilities) from 2015-2019 on a per capita basis is positive and has been trending up.



Source: FIRs

- As shown below, Wellington County's 2019 financial position is above the median but below the group average of triple A municipalities. Wellington County is above the peer median and the average of the broader comparator group.

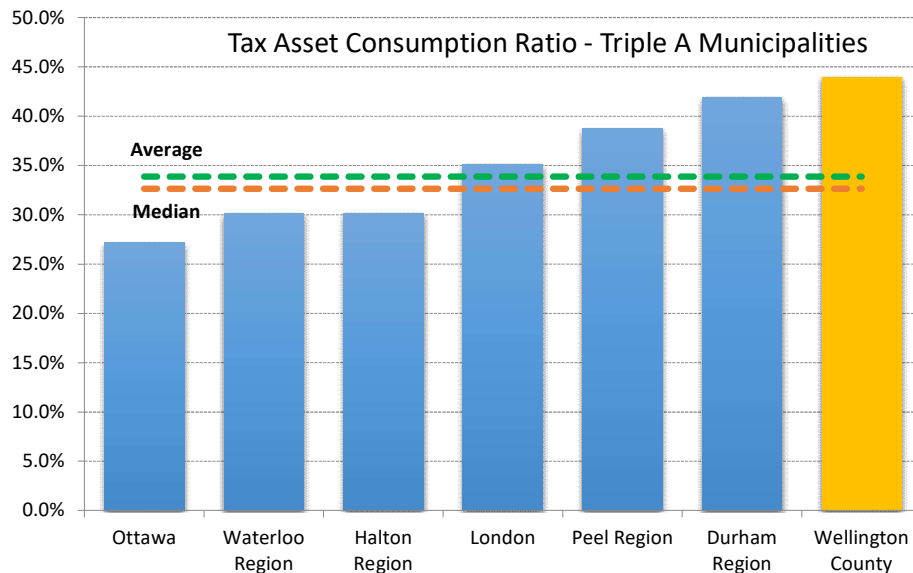
### WEAKER FINANCIAL POSITION STRONGER



### Asset Consumption Ratio

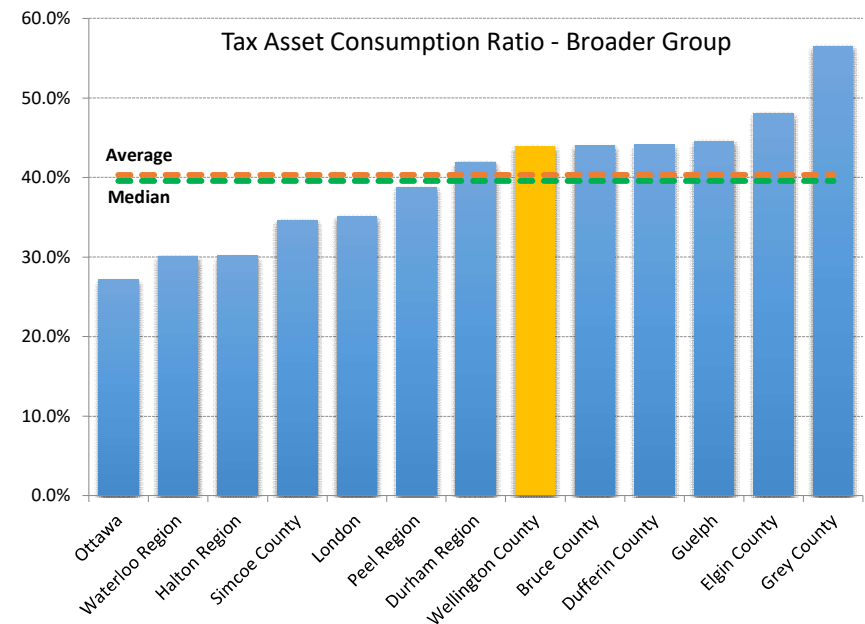
- The asset consumption ratio shows the value of the capital assets that have been consumed. This ratio highlights the aged condition of the County's capital assets and potential asset replacement needs.
- Wellington County has a higher asset consumption ratio than that of the triple A municipalities surveyed.
- According to the Ministry of Municipal Affairs and Housing, a ratio of less than 25% is considered relatively new infrastructure; 26%-50% is considered moderately new infrastructure as is the case for Wellington County assets; 51% - 75% moderately old and over 75% old.
- Wellington County's Asset Consumption Ratio is also above the peer median and average of the broader comparator group.

#### NEWER ASSETS      ASSET CONSUMPTION      OLDER ASSETS



Source: 2019 Financial Information Returns

#### NEWER ASSETS      ASSET CONSUMPTION      OLDER ASSETS



Source: 2019 Financial Information Returns

*Flexibility Indicators*



### *Introduction to Reserves and Reserve Funds*

Solid reserve and reserve fund balances allow the County to have the flexibility to respond to economic cycles and unanticipated requirements. Reserves provide the ability to fund the operating and capital needs of the various departments and to respond to both opportunities and risks as they arise.

Reserves and reserve funds serve as a mechanism to plan financially for today and the future. Maintaining sufficient reserves and reserve funds are a critical component of the County's long-term financial strategy. In accordance with leading practice, the County has established a reserve and reserve fund policy to ensure reserves and reserve funds are used strategically to mitigate significant tax increases.

The principles established by the County regarding reserves and reserve funds include the following:

- Mitigate significant increases in tax rates as a result of uncontrollable factors such as weather, economic conditions, interest rate fluctuations, unemployment levels, development trends and changes in subsidies, revenues or cost sharing arrangements;
- Provide financing for extraordinary expenditures which would otherwise cause fluctuations in operating or capital budgets;
- Ensure adequate and sustainable cash flows;

- Make provisions for replacements/renewals/acquisitions of assets and infrastructure that are currently being consumed and depreciated;
- Avoid spikes in funding requirements for large capital projects by reducing their reliance on long-term debt;
- Provide flexibility to manage debt levels in accordance with the County's Capital Budget, Lease Financing and Debt Management Policy;
- Provide for future liabilities incurred in the current year but paid for in the future; and
- Segregate funds received and/or to be used for a specific purpose.



### Reserves

A reserve is an appropriation from net revenue, after the provision for all known expenditures. It has no reference to any specific asset and does not require the physical segregation of money or assets as is the case of a reserve fund.

### Reserve Funds

A reserve fund differs from a reserve in that reserve fund assets are segregated and restricted to meet the purpose of the reserve fund and it earns interest. There are two types of reserve funds: obligatory reserve funds and discretionary reserve funds.

**Obligatory reserve funds** are created whenever a statute requires revenue received for special purposes to be segregated from the general revenues of the municipality. Examples include:

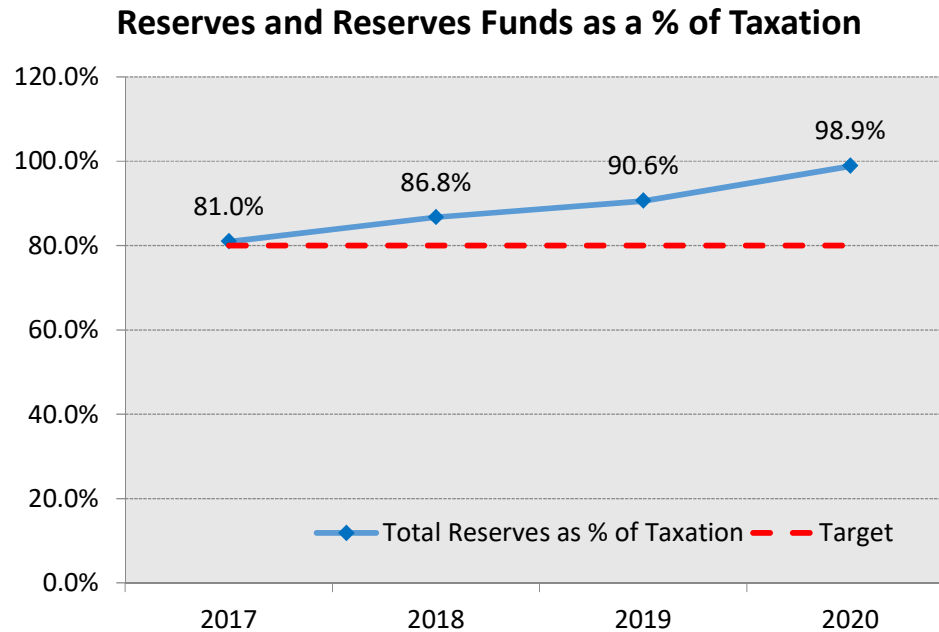
- moneys received from Federal Gas Tax; and
- moneys received as development charges as set out under Sections 33 to 37 of the Development Charges Act.

**Discretionary reserve funds** are created under Section 417 of the *Municipal Act*. Discretionary reserve funds are established whenever a municipal council, local board or other entity wishes to earmark revenues to finance a future expenditure for which it has the authority to spend money, and physically set aside a certain portion of any year's revenues so that the funds are available as required. The Ministry of Municipal Affairs and Housing suggests that municipalities, local boards or other entities create new reserve funds or additional allocations to a reserve fund through the budget process, including, defining the purpose for which the reserve fund is being created.



**Overall Reserve Policy****Reserves as a Percentage of the Taxation**

The County's strategic use of reserves is a major contributing factor behind the improvement in its credit rating since the initial development of the Reserves and Reserve Fund Policy. **The County aims to keep reserves and reserve funds at or above 80% of the tax levy.**

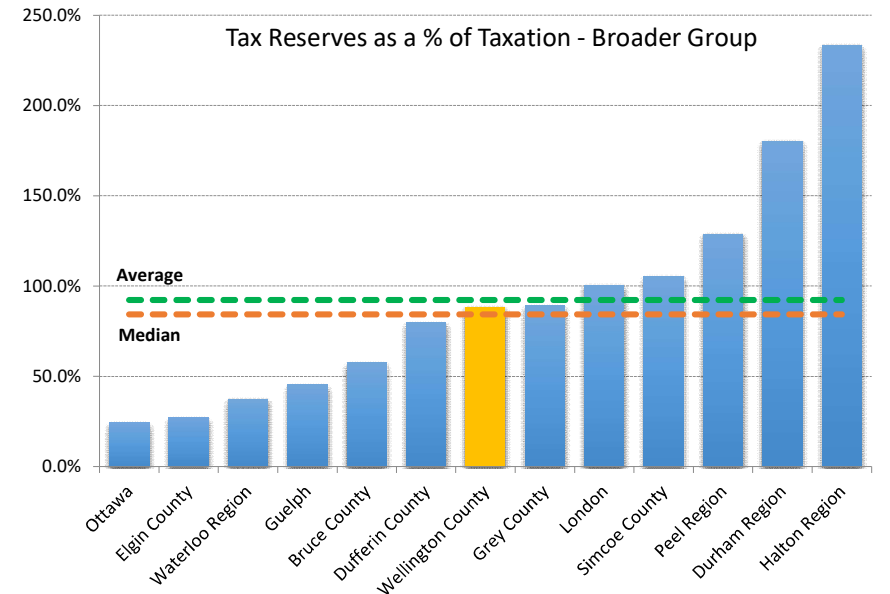
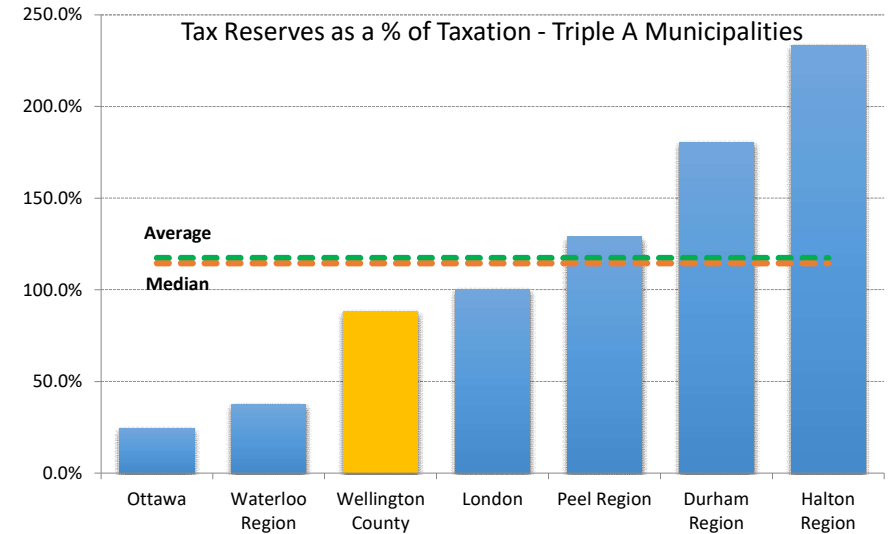


As shown in the graph above, reserve and reserve funds as a percentage of taxation has been trending up and the County has met its Total Reserve target over the last four years.

### *Tax Discretionary Reserves/RF as a % of Taxation*

- The discretionary reserves/reserve funds as a percentage of taxation was evaluated in relation to other peer municipalities. (Note: this analysis excludes obligatory reserve funds, (e.g. Development Charges)).
- As shown to the right, Wellington County's discretionary reserves as a percentage of taxation are below the survey average of triple A rated municipalities and slightly below the peer average of the broader comparator group.

### WEAKER RESERVE POSITION STRONGER

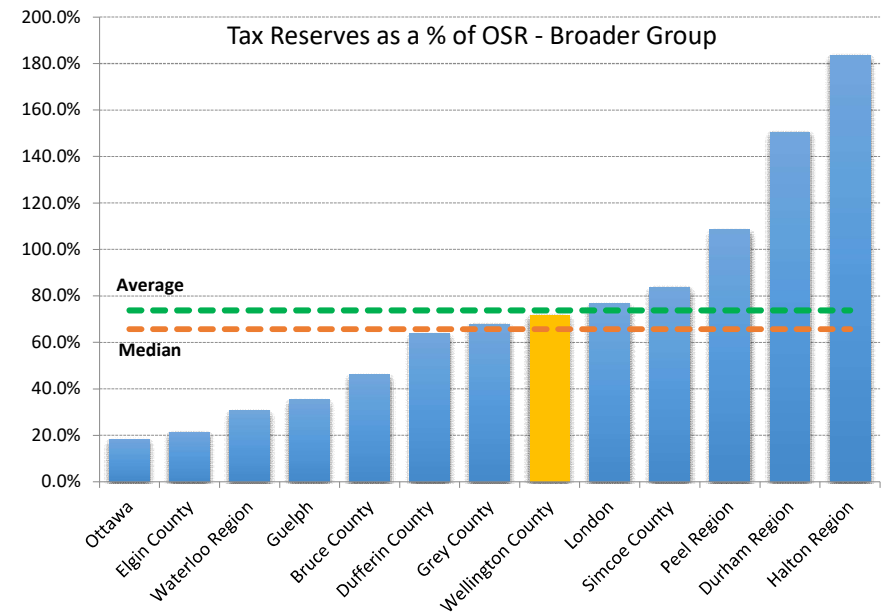
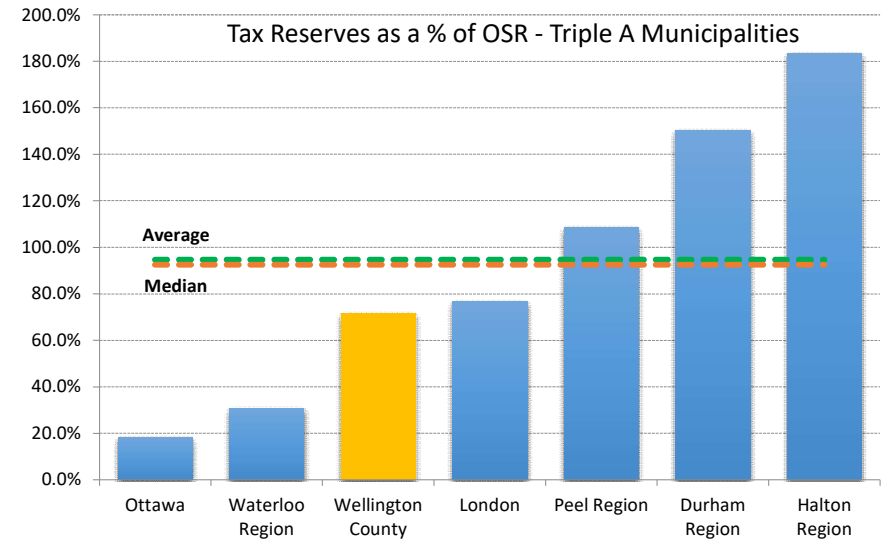


Source: 2019 Financial Information Returns

### Discretionary Reserves/Reserve Funds as a % of Own Source Revenues

- This indicator provides the total tax discretionary reserves and reserve funds in relation to own source revenues.
- As shown to the right, the County's tax reserve position in 2020 in relation to own source revenues is third lowest in comparison to triple A rated municipalities and close to the peer average of the broader comparator group.

#### WEAKER RESERVE POSITION STRONGER

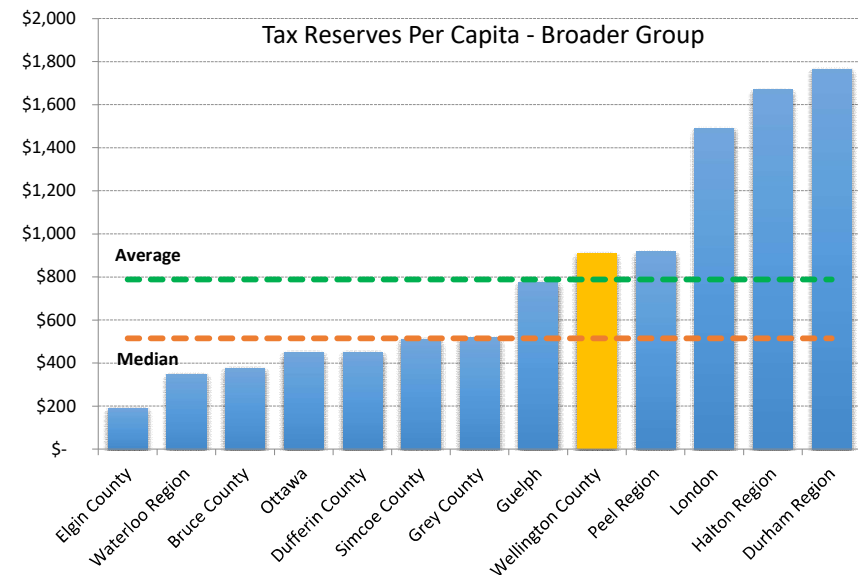
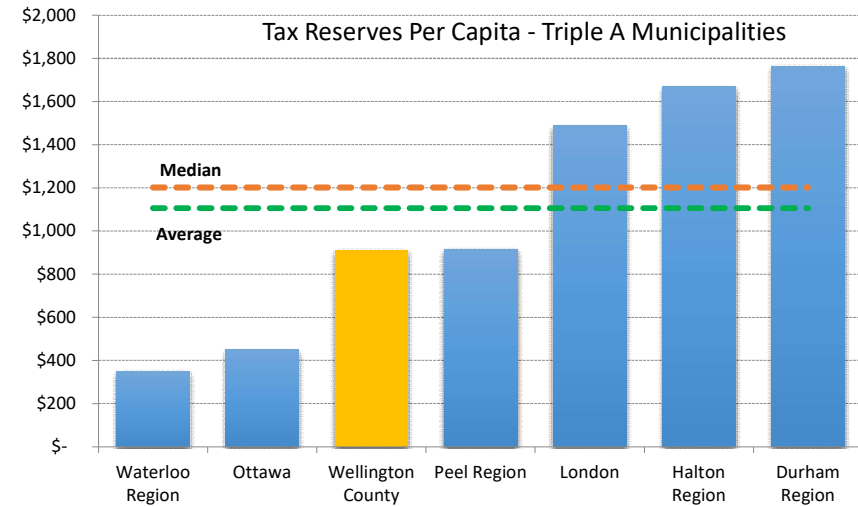


Source: 2019 Financial Information Returns

### Discretionary Reserves/Reserve Funds Per Capita

- This provides the total tax discretionary reserves in relation to the population.
- As shown to the right, Wellington County's discretionary reserves per capita are below the survey average and median of the triple A municipalities however is above the peer median and average of the broader comparator group.

### WEAKER RESERVE POSITION STRONGER



Source: 2019 Financial Information Returns

This section of the report provides additional analysis of the three major classifications of discretionary reserves and reserve funds and the County's supporting target and policies to assess the reasonableness of the existing targets. The County has established three categories of reserves and reserve funds as follows:

#### *Discretionary Reserve and Reserve Fund Classifications*

- **Contingency and Stabilization Reserves** – used to offset extraordinary and unforeseen expense requirements, one-time expenses, revenue shortfalls, to avoid significant fluctuations on the general tax levy and to manage cash flows.
- **Capital Reserves** – used to fund specific replacement or renewal of capital assets. As the assets of the County increase, so should the contribution from the operating budget to these reserves for the replacement and rehabilitation needs of the underlying capital assets on lifecycle costing.
- **Operating and Program Specific Reserves** – established to provide for fluctuations in various benefit and insurance requirements and in response to specific programs and commitments made by County Council.

#### *Summary of Reserves and Reserve Funds 2016-2020 Major Classifications*

	2016	2017	2018	2019	2020	5 Year % Change
Total Contingency Reserves	\$ 14,657,380	\$ 15,936,896	\$ 18,172,118	\$ 22,378,465	\$ 26,886,166	83%
Total Capital Related Reserves	\$ 39,462,384	\$ 45,873,114	\$ 49,850,878	\$ 49,053,009	\$ 56,653,881	44%
Total Specific Purposes Funds	\$ 12,333,865	\$ 12,238,049	\$ 14,460,466	\$ 18,969,996	\$ 20,906,946	70%
<b>Grand Total</b>	<b>\$ 66,453,629</b>	<b>\$ 74,048,059</b>	<b>\$ 82,483,462</b>	<b>\$ 90,401,470</b>	<b>\$ 104,446,993</b>	<b>57%</b>

Source: County's year end reserve report

- The County's Total Discretionary Reserve and Reserve Fund position increased by 57% from 2016 to 2020. The next several pages provides an overview of each of the major classifications of reserves and reserve funds.

**Contingency/Stabilization Working Reserves/Reserve Funds**

	2016	2017	2018	2019	2020
<b>Contingency/Stabilization Reserves</b>					
Tax Levy Stabilization	\$ 1,029,938	\$ 1,057,521	\$ 1,457,042	\$ 3,171,948	\$ 6,022,715
Corporate Contingency	\$ 6,706,171	\$ 6,893,286	\$ 7,084,393	\$ 8,810,679	\$ 8,187,339
Short Term Disability Self Insurance	\$ 565,690	\$ 811,249	\$ 1,057,521	\$ 1,283,870	\$ 1,541,772
Short Term Disability Self Insurance Union	\$ 1,036,996	\$ 1,088,679	\$ 1,144,662	\$ 925,156	\$ 869,576
Corporate Insurance	\$ 398,473	\$ 414,119	\$ 427,367	\$ 483,088	\$ 579,997
<b>Total Contingency Reserves</b>	<b>\$ 9,737,267</b>	<b>\$ 10,264,855</b>	<b>\$ 11,170,985</b>	<b>\$ 14,674,740</b>	<b>\$ 17,201,398</b>
Winter Control	\$ 757,118	\$ 777,394	\$ 1,342,214	\$ 1,391,360	\$ 2,807,248
Shared Services Stabilization	\$ 4,162,995	\$ 4,894,647	\$ 5,658,919	\$ 6,312,365	\$ 6,877,520
<b>Total All Contingency and Stabilization Reserves</b>	<b>\$ 14,657,380</b>	<b>\$ 15,936,896</b>	<b>\$ 18,172,118</b>	<b>\$ 22,378,465</b>	<b>\$ 26,886,166</b>

Stabilization reserves have increased from \$14.7 million in 2016 to \$26.9 million in 2020.

**Purpose**

The County holds stabilization reserves to offset extraordinary and unforeseen expenditure requirements, one-time expenditures, revenue shortfalls, to avoid wide fluctuations on the General Levy and to manage cash flows. This includes reserves and reserve funds for severe weather, tax stabilization, contingency and development application reserve funds.

**Guiding Principles - Stabilization Reserves/Reserve Funds**

- A prudent level of Stabilization Reserves/Reserve Funds will be maintained to protect against reducing service levels or raising taxes because of temporary revenue shortfalls or unanticipated expenditures.
- The use of Stabilization Reserves/Reserve Funds will be restricted to extraordinary or unforeseen events and will not be used to balance Operating Budgets.
- Minimum balances, ceilings and targets will be established, where appropriate, to provide a guideline for Stabilization Reserve balances and to balance the needs for Stabilization Reserves against Capital Reserves.



**Contingency/Stabilization Working Reserves/Reserve Funds**

The County employs a long-term strategic approach for the funding and use of reserves and reserve funds. To ensure adequacy of the reserves and reserve funds, the County prepares a 10 year projection for each reserve and has established targets for the individual stabilization reserves to address identified risks. The following table summarizes the County's existing targets for various Contingency/Stabilization Reserves/Reserve Funds:

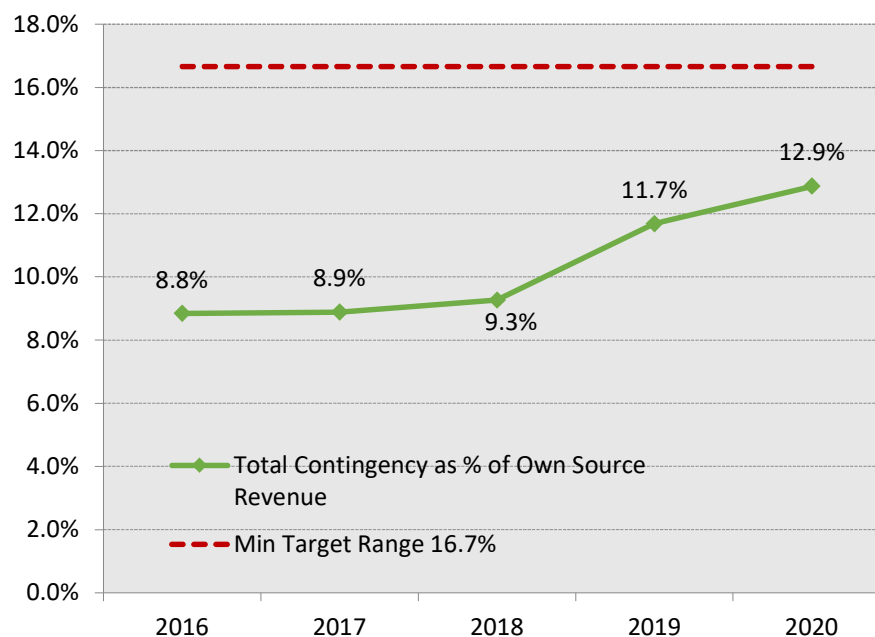
Reserve	Balance at 12/31/2020	Basis for Target Reserve Balance	Minimum Target (2021 Budget)	Maximum Target (2021 Budget)		Typical Uses of Funding
Tax Levy Stabilization	\$6,022,715	5-10% of tax levy. Based on industry best practices	\$5,441,000	\$10,883,000	✓	Used to mitigate significant increases in tax rates as determined by Council, mitigate significant assessment appeals beyond operating budget, capping shortfalls and to support corporate cash flow
Corporate Contingency	\$8,187,339	2-4 months of tax levy requirements	\$18,138,000	\$36,276,000	⚠	To meet emergency and unplanned funding needs as deemed appropriate by Council
Short Term Disability Self Insurance	\$1,541,772	1-2 years worth of average annual claims	\$563,000	\$1,126,000	✓	Funding of short term disability costs and to provide coverage of related vacancies
Short Term Disability Self Insurance Union	\$869,576	1-2 years worth of average annual claims	\$245,000	\$490,000	✓	Funding of short term disability costs (unionized workers) and to provide coverage of related vacancies
Winter Control	\$2,807,248	12-18 months of Winter Control budget	\$5,833,000	\$8,750,000	⚠	To fund over-expenditure in winter control related budget
Corporate Insurance	\$579,997	2-3 years worth of insurance premiums	\$2,524,000	\$3,786,000	⚠	Used to offset higher than budgeted insurance costs and unplanned deductible payments
Shared Services Stabilization	\$6,877,520	8-10% of annual provincial and municipal contributions for Social Services, Health Unit, Ambulance and POA	\$6,860,000	\$8,575,000	✓	To mitigate any provincial or municipal cost sharing agreements changes
<b>TOTAL</b>	<b>\$26,886,166</b>		<b>\$39,604,000</b>	<b>\$69,886,000</b>		

### Observations

- The Government Finance Officer's Association (GFOA) approach to contingency reserves does not recommend a "one-size-fits-all" minimum target.
- When setting a contingency target, municipalities should consider circumstances such as:
  - Vulnerability to significant one-time outlays;
  - Volatility of revenue and expenditure sources (e.g. senior levels of government funding, commodity prices);
  - Service level commitments;
  - Impacts on credit ratings and the corresponding increase in cost of borrowing; and
  - Other potential lost service investment opportunities due to insufficient fund balances.
- GFOA recommends, at a minimum, that these total unrestricted contingency reserve balances be maintained at a level of no less than two months of operating fund revenues or operating expenditures (equal to a minimum of 16.7% of revenues/expenditures). GFOA also states that a government's particular situation often may require a level of unrestricted fund balance significantly in excess of this recommended minimum level.

### Total Contingency Reserves as a % of Own Source Revenues

- In addition the County believes that the Winter Control and Shared Services Stabilization are needed above and beyond this target due to risks associated with unique characteristics of the County – large road network over a large geographic area prone to harsh winter climates and County's high reliance on external sources of funding – government grants and City of Guelph Funding. Therefore excluding these reserves the contingency and stabilizations reserves are at 12.9% of own source revenues below the GFOA recommended target.



**Observations**

- The County has 7 Stabilization reserves with fund balances.
- The Corporate Contingency reserves and Tax Levy Stabilization reserve are essentially being used for the same purpose to offset significant events that would have an adverse effect on the budget i.e. emergency and unplanned funding needs, revenue shortfalls. It is recommended that the Tax Levy Stabilization Reserve, Corporate Contingency Reserve, Insurance Reserve, and Short Term Disability Reserves be consolidated into one account.
- Pooling these reserves together will provide Council with additional flexibility to stabilize the impact of unforeseen circumstances. Pooling these reserves will also reduce the administration of maintaining individual reserves.
- The County should set up a minimum target for contingency reserves excluding the Winter Control and Shared Service Stabilization reserves at 16.7% of own source revenues.

**Capital Reserves****Purpose**

Capital Reserves/Reserve Funds are used to assist in financing the capital program. They provide flexibility and liquidity as well as enhancing the County's capacity to handle current and future capital infrastructure needs. Capital assets must be supported by contributions to Reserves/Reserve Funds to address their eventual rehabilitation and/or replacement.

**Guiding Principles—Capital Reserve and Reserve Funds**

- Capital Reserves and Reserve Funds form an important component of any Capital Financing Plan and are used extensively by the County in financing the capital program for maintenance and replacement of capital assets. Planned contributions to Capital Reserves/Reserve Funds have contributed to the success of the County's financial management program. The County will determine future capital reserve requirements based on the inventory of tangible capital assets, the condition of the assets, the useful life of the assets and their disposal value.
- Best practice is to contribute to Capital Reserves and Reserve Funds for the replacement/refurbishment of capital assets. This will reduce the reliance on debt financing.
- The County owns and operates approximately \$1.1 billion in assets that deliver continued services to the community, and is responsible for the maintenance and replacement of these assets.
- 10 year Capital Budget includes \$441.1 million for infrastructure-related capital requirements (2021).
- It is critical for the County to plan ahead for its infrastructure requirements to ensure funds are available when required.

**Capital Reserves**







	2016	2017	2018	2019	2020
<b>Capital Related Reserves</b>					
Roads Equipment	\$ 3,290,646	\$ 3,247,869	\$ 3,017,795	\$ 3,099,123	\$ 3,126,545
Solid Waste Services Equipment	\$ 2,021,279	\$ 2,213,924	\$ 1,777,863	\$ 1,093,049	\$ 1,329,492
Roads Capital	\$ 3,205,861	\$ 8,619,192	\$ 9,696,093	\$ 9,408,622	\$ 11,635,192
General Capital	\$ 3,642,829	\$ 4,507,623	\$ 4,971,163	\$ 4,845,418	\$ 5,631,241
Accessibility	\$ 251,531	\$ 155,290	\$ 189,666	\$ 177,819	\$ 187,198
Solid Waste Services Capital	\$ 2,129,295	\$ 2,186,320	\$ 2,451,581	\$ 2,436,741	\$ 3,237,950
SWS Capping Materials	\$ 358,149	\$ 465,005	\$ 504,734	\$ 475,094	\$ 486,767
Housing Emergency Capital (Shared)	\$ 546,500	\$ 561,136	\$ -	\$ -	\$ -
Federal Housing Projects Shared	\$ 1,010,221	\$ 1,034,709	\$ 0	\$ -	\$ -
Housing Development	\$ 903,368	\$ 243,731	\$ 1,474,588	\$ 1,217,787	\$ 2,114,035
Wellington Housing Corp	\$ -	\$ 216,548	\$ 383,478	\$ 443,946	\$ 614,675
Social Housing Capital	\$ 2,704,144	\$ 2,513,869	\$ 2,827,618	\$ 3,123,016	\$ 3,399,947
County Property	\$ 8,976,919	\$ 9,167,871	\$ 7,568,630	\$ 7,746,621	\$ 8,263,941
Wellington Terrace Capital	\$ 8,198,058	\$ 8,441,858	\$ 12,341,161	\$ 12,448,486	\$ 13,813,875
Trail Development	\$ 332,191	\$ 227,197	\$ 256,629	\$ 295,091	\$ 349,403
Green Initiatives	\$ 352,285	\$ 512,984	\$ 666,677	\$ 915,084	\$ 1,101,979
Green Legacy & Forest	\$ 250,024	\$ 283,507	\$ 316,321	\$ 299,026	\$ 310,853
Environmental Protection	\$ 433,406	\$ 445,013	\$ 457,350	\$ 468,896	\$ 480,417
Local Trails Grant	\$ 322,524	\$ 243,925	\$ 206,693	\$ 93,377	\$ -
Ambulance	\$ 533,156	\$ 585,542	\$ 742,838	\$ 465,814	\$ 570,369
<b>Total Capital Related Reserves</b>	<b>\$ 39,462,384</b>	<b>\$ 45,873,114</b>	<b>\$ 49,850,878</b>	<b>\$ 49,053,009</b>	<b>\$ 56,653,881</b>

- The County's capital reserves have increased by 44% over the past 5 years.

### Capital Reserves

As stated by Standard and Poor's Credit Rating Service, the strong operating balances allow the County to finance much of its capital expenditures on a pay-as-you-go basis and reduce the need for external borrowing.

Minimum and maximum targeted balances have been set for each of the capital reserves. A number of the capital reserves are below the targeted threshold, however, the County has prepared a 10-year capital forecast and any shortfall can be accommodated through the issuance of debt.

Reserve	Balance at 12/31/2020	Basis for Target Reserve Balance	Minimum Target (2021 Budget)	Maximum Target (2021 Budget)		Typical Uses of Funding
Roads Equipment	\$3,126,545	Sufficient to fund capital replacements over a 2-4 year term	\$4,810,000	\$9,619,000		Acquisition of replacement equipment; new purchases if balance permits
Solid Waste Services Equipment	\$1,329,492	Sufficient to fund capital replacements over a 2-4 year term	\$806,000	\$1,612,000		Acquisition of replacement equipment; new purchases if balance permits
Roads Capital	\$11,635,192	Sufficient to fund capital requirements over a 1-2 year term (Excluding Equipment and DC)	\$29,029,000	\$58,059,000		Funding of roads capital projects; budget adjustments at time of tender; road and bridge emergencies
General Capital	\$5,631,241	10-15% of average annual capital budget	\$4,359,000	\$6,539,000		Financing of capital budget as required.
Accessibility	\$187,198	N/A	N/A	N/A		Fund accessibility related projects at County facilities
Solid Waste Services Capital	\$3,237,950	Sufficient to fund capital requirements at active landfill sites and transfer stations over a 1-2 year term	\$1,113,000	\$2,226,000		Financing of Solid Waste Services capital projects; budget adjustments at time of tender
SWS Capping Materials	\$486,767	2-3 years of annual capping material budgets	\$400,000	\$600,000		To acquire additional capping materials when available

**Capital Reserves**

Reserve	Balance at 12/31/2020	Basis for Target Reserve Balance	Minimum Target (2021 Budget)	Maximum Target (2021 Budget)		Typical Uses of Funding
Housing Development	\$2,114,035	Sufficient to fund new social and affordable housing units in accordance with the 10 year housing and homelessness plan	TBD	TBD		Funding for County affordable housing incentives and projects
Wellington Housing Corp	\$614,675	Sufficient to fund capital requirements over a 2-3 year term	\$580,000	\$1,740,000	✓	Financing of capital budget as required.
Social Housing Capital	\$3,399,947	Sufficient to fund County's capital requirements over a 1-2 year term	\$1,321,000	\$2,642,000	✓	County share of: <ul style="list-style-type: none"> <li>• social and affordable housing projects per budget;</li> <li>• budget adjustments at time of tender; and</li> <li>• social housing emergency work</li> </ul>
County Property	\$8,263,941	8-12% of total insured building value	\$16,629,160	\$24,943,740	⚠	Fund construction of County facilities, property acquisition and capital improvements to existing facilities. 2021 insured value was \$207,864,500.
Wellington Terrace Capital	\$13,813,875	Sufficient to fund the replacement of the Terrace building and components as required	TBD	TBD		To fund capital works related to the Homes for the Aged
Trail Development	\$349,403	Dependant on Trail Master plan and related requirements	TBD	TBD		Fund operating and capital work on improvement and expansion of Rail Trails network
Green Initiatives	\$1,101,979	no target at this time, net revenue	N/A	N/A		To be used to fund future green initiatives
Green Legacy & Forest	\$310,853	N/A	N/A	N/A		Fund operating and capital work on the green legacy programme, County Forests and mapping projects
Environmental Protection	\$480,417	N/A	N/A	N/A		To be used to fund future rural water quality, source water protection and related projects
Ambulance	\$570,369	Sufficient to fund County share of City replacements over a 2-4 year term	\$1,263,000	\$2,526,000	⚠	Funding of land ambulance initiatives, significant future year end budget shortfalls and future capital or facility costs
<b>TOTAL</b>	<b>\$56,653,881</b>		<b>\$60,310,160</b>	<b>\$110,836,740</b>		

Source: County's year end reserve report

### Assessing the Adequacy of Capital Reserves and Funding Practices

A review of the adequacy of the Capital Reserves was undertaken using a number of different indicators as follows:

#### Annual Infrastructure Funding Gap—Target 1

The annual amortization expense based on the historical cost of the assets was compared to the annual amount of funds that are contributed to the replacement of capital assets and infrastructure. This indicator helps determine, on an annual basis whether sufficient funds are being set aside for the replacement of assets.

Target 1 - Contributions	2018	2019	2020
<b>Capital Transfers Total</b>	<b>\$ 28.67</b>	<b>\$ 35.01</b>	<b>\$ 31.87</b>
Tax Levy transfers	\$ 21.66	\$ 24.51	\$ 23.89
City of Guelph	\$ 2.22	\$ 2.52	\$ 2.63
Federal Gas Tax	\$ 3.60	\$ 5.98	\$ 3.50
Ontario Capital Infrastructure Fund (OCIF)	\$ 1.19	\$ 2.00	\$ 1.86
<b>Minimum annual historical amortization expense</b>	<b>\$ 21.80</b>	<b>\$ 23.20</b>	<b>\$ 27.00</b>
Difference	\$ 6.87	\$ 11.81	\$ 4.87

- As shown above, the 2019 Capital Contributions totaled \$35.01 million compared with the historical amortization expense of \$23.2 million. In 2020 contributions exceeded amortization by \$4.87 million. It should be noted that this is a **minimum recommended** contribution level as the amortization is based on historical costs and the replacement costs will be substantially higher.

#### Replacement Value Annual Capital Contribution—Target 2

- GFOA recommends that annual funding allocations/levels for capital replacement include making annual contributions based on the annual replacement cost depreciation of the entity's assets.
- A leading practice is to contribute 2-3% of the total asset replacement value to fund capital replacement.

Target 2 - Capital Reserve Leading Practices	Millions
Replacement Value of assets	\$ 1,087
<b>Target 2 - Leading Practice</b>	
Target 2% of Replacement Cost	\$ 22
Target 3% of Replacement Cost	\$ 33

- As shown above, using this metric, the County in 2020 contributed \$31.87 million and is therefore in the range of \$22-\$33 million.

#### Infrastructure Gap—Target 3

- One available method of reviewing the degree to which the County is setting aside funds for future rehabilitation is to compare the capital reserve balances to the accumulated amortization of the County's assets.
- This ratio compares the existing Capital Reserves available in relation to the Accumulated Amortization which reflects the amount of assets and infrastructure that has been depreciated or used based on their historical cost.



- Ideally, this ratio should be 100% or greater, meaning that the amount available in reserves at any time is equal to the amount of assets that has been depreciated or used (on an historical cost basis). This indicator supports intergenerational equity.

Target 3 - Capital Reserve Leading Practices		Millions
Accumulated Amortization	\$	350
2020 Capital Reserve Balance	\$	57
Reserve Balance as a % of Accumulated Amortization		16%

- As shown above, the existing capital reserve balance of \$57 million is well below the accumulated amortization balance of \$350 million. This indicator reflects a significant infrastructure gap. The ratio is 16%, **well below the target of 100%**.
- A challenge exists similar to the majority of Ontario municipalities when past generations did not fully contribute at the appropriate level which has led to an infrastructure deficit in Wellington County.
- The actual reserve requirements should be based on the timing of capital asset replacements from condition assessments. However, comparing capital reserves to accumulated amortization is still useful to gauge the potential reserve requirements.

- This ratio also takes into account intergenerational equity which ensures that taxpayers in each time period should, as a group, contribute to public expenditures from which they derive benefits. This is established on the principle that each generation of users should pay for the infrastructure that they require and not for infrastructure required by other generations.
- As illustrated in the previous two indicators, in 2019 the County contributed the appropriate annual amount to capital replacement to maintain intergenerational equity, however like all other Ontario municipalities there is an existing infrastructure gap.

#### ***Minimum Capital Reserve Balance—Target 4***

- A leading practice is for a municipality to maintain a minimum threshold cash balance in the Capital Reserves, equivalent to at least one year's worth of the 5 year average of the non-growth tax-supported capital expenditure requirements. This ensures that one year of tax based capital funding is available in reserves to maintain liquidity and funds are available for emergency situations.
  - Based on the 2019-2023 capital budget, this would be equivalent to approximately \$36 million.
  - The 2020 Capital Reserve balance was approximately \$57 million, exceeding the **recommended minimum target**.

### Observations

- The County has 20 Capital reserves with fund balances.
- Solid Waste Services Capping Materials reserve can be collapsed into the Solid Waste Services Capital Reserve as this reserve is used less frequently and the existing reserve balance will be consolidated into the Solid Waste Services Capital reserve to increase flexibility for future use, while still being able to be used for capping materials, when required.
- The County currently has four environmental related reserves including: Green Legacy and Forest; Trail Development; Environmental Protection; and Green Initiatives. These four reserves are infrequently used and could be combined into a new Climate Change Mitigation and Adaptation reserve that could be used to implement the recommendations coming out of the County's new Climate Change Mitigation Plan, which could include the uses originally identified in the four separate reserves. This provides a funding source to implement the plan and more flexibility to use the funds.
- Accessibility reserve can be collapsed into the General Capital reserve. The accessibility reserve was originally created through savings from the County's accessibility grants program and was utilized more frequently when it was first created. The funds are now utilized to smooth access to local municipal grants. However, this can still be accomplished through the General Capital Reserve and provide more flexibility for use of the funds.

### Summary

Summary Capital Contributions Targets	Target	Actuals	Indicator
1 Minimum target base Historical Amortization Expense	\$ 27 m	\$ 32 m	Positive
2 Target based on Replacement Value	\$ 22-\$ 33 m	\$ 32 m	Positive
3 Reserves as % of accumulated amortization	100%	15%	Negative
4 Minimum Reserve Threshold	\$ 36.0 m	\$ 46 m	Positive

- As illustrated in indicator #2 in 2020 the County contributed the appropriate annual amount to fund capital replacement, however there is an infrastructure gap as a result of past generations not contributing their fair share as illustrated by indicator #3.
- Indicator #4 shows that, based the spending needs over the next 5 years the County has the required minimum balance in capital reserves to maintain liquidity and have funds available for emergency situations.

***Specific Purpose Reserves and Reserve Funds******Purpose***

One of the measures of financial sustainability is that future generations are not forced to pay for services provided to the current generation. The County incurs liabilities that do not have to be paid immediately. For instance, the County will face future budget pressures as the County's workforce ages and post-retirement or post-employment benefits start to be paid out in larger quantities. Prudent and sustainable financial management strategies are needed to ensure future generations are not required to absorb a disproportionate share of these costs. As such, the County has a number of Specific Purpose Reserves to protect against the consequences of certain risks, liabilities and corporate programs.



***Guiding Principles - Specific Purpose Reserves/Reserve Funds***

- Contributions to the Specific Purpose Reserves/Reserve Funds will take into consideration the liability associated with the Reserves/Reserve Fund.

**Specific Purpose Reserves and Reserve Funds**

	2016	2017	2018	2019	2020
<b>Specific Purpose Reserve Funds</b>					
Landfill Closure & Post Closure	\$ 6,004,271	\$ 6,689,659	\$ 7,450,721	\$ 7,970,073	\$ 8,491,715
Workplace Safety Self Insurance	\$ 3,424,523	\$ 3,305,439	\$ 3,464,351	\$ 3,569,701	\$ 3,731,534
Employee Benefits	\$ 645,848	\$ 717,441	\$ 647,169	\$ 670,918	\$ 882,087
Luella Logan Scholarship/Award	\$ -	\$ -	\$ -	\$ 148,158	\$ 148,792
Health Unit Debt Retirement Reserve	\$ -	\$ -	\$ -	\$ 2,785,879	\$ 2,854,327
Rural Broadband Reserve	\$ 186,746	\$ 221,047	\$ 176,080	\$ -	\$ -
Hospital Capital Grants	\$ 1,820,000	\$ 880,000	\$ -	\$ -	\$ -
Housing Regeneration Reserve (Shared)	\$ -	\$ -	\$ 2,410,787	\$ 3,337,662	\$ 4,207,820
Museum Donations-General	\$ 35,364	\$ 57,564	\$ 92,560	\$ 156,557	\$ 172,858
General Museum Endowments	\$ 31,115	\$ 31,115	\$ 31,115	\$ -	\$ -
Museum Donations-Garden	\$ 18,445	\$ 18,939	\$ 19,464	\$ 19,955	\$ 20,446
Museum Donations – Archives	\$ 729	\$ 3,815	\$ 4,529	\$ 14,193	\$ 16,371
Museum Archives Endowments	\$ 8,896	\$ 8,896	\$ 8,896	\$ -	\$ -
Wellington Terrace Donations-General	\$ 43,946	\$ 57,933	\$ 63,767	\$ 71,121	\$ 77,797
Library Donations	\$ -	\$ 45,721	\$ 91,028	\$ 93,025	\$ 100,657
Best Start Reserve	\$ 113,981	\$ 200,480	\$ 0	\$ 0	\$ 0
Homeownership Loan Programme	\$ -	\$ -	\$ -	\$ 132,753	\$ 202,543
<b>Total Specific Purpose Reserve Funds</b>	<b>\$ 12,333,865</b>	<b>\$ 12,238,049</b>	<b>\$ 14,460,466</b>	<b>\$ 18,969,996</b>	<b>\$ 20,906,946</b>

- Best practice research indicates that Program Specific Reserves/Reserve Funds should be reviewed annually and have an associated financial plan. It is prudent for municipalities to regularly review the ongoing need for each of the reserves/reserve funds based on future planned activities, ongoing sources of funding and existing reserve balances.

Reserve	Balance at 12/31/2020	Basis for Target Reserve Balance	Minimum Target (2021 Budget)	Maximum Target (2021 Budget)		Typical Uses of Funding
Landfill Closure & Post Closure	\$8,491,715	Fully fund landfill liability (updated annually by consultant).	\$8,613,565	\$8,613,565		To fund all operating and capital expenditures relating to landfill closure and post-closure. 2020 Liability was \$8,613,565
Workplace Safety Self Insurance	\$3,731,534	Sufficient to cover actuarial liability, the corporate health and safety programme and associated liabilities	\$2,120,000	\$3,040,000		Funding of: <ul style="list-style-type: none"> <li>• WSIB salaries, fees and administration costs</li> <li>• County health and safety programme; and</li> <li>• Excess indemnity and occupational accident insurance premiums</li> </ul>
Employee Benefits	\$882,087	6 months to one year of health, medical and insurance benefit costs Plus average annual maternity leave and EAP expenditures	N/A	N/A		Offset or phase in significant premium increases, funding for maternity leave benefits and EAP program costs
Luella Logan Scholarship/Award	\$148,792					Funds are earmarked for 1) Lou Logan Annual Scholarship Award to a County of Wellington student enrolled in political science, public administration or related degree; and 2) Annual Award for Outstanding Service by a Woman in Politics
Health Unit Debt Retirement Reserve	\$2,854,327					Reserve created in 2019 to fund the Health Unit Debt Issue balloon payment scheduled for 2023
Housing Regeneration Reserve (Shared)	\$4,207,820	N/A	N/A	N/A		Fund non-profit and cooperative housing provider capital request, redevelopment of sites or help fund the development of new projects

Source: County's year end reserve report

Reserve	Balance at 12/31/2020	Basis for Target Reserve Balance	Minimum Target (2021 Budget)	Maximum Target (2021 Budget)		Typical Uses of Funding
Museum Donations-General	\$172,858	N/A	N/A	N/A		Specific undertakings as deemed appropriate by Museum Administrator and Committee
Museum Donations-Garden	\$20,446	N/A	N/A	N/A		Garden-related projects, equipment and improvement deemed appropriate by Museum Administrator and Committee
Museum Donations – Archives	\$16,371	N/A	N/A	N/A		Archive related projects as deemed appropriate by Museum Administrator and Committee
Wellington Terrace Donations-General	\$77,797	N/A	N/A	N/A		Fund expenditures as deemed appropriate by Homes for the Aged Administrator and Committee
Library Donations	\$100,657					Fund expenditures as deemed appropriate by the Chief Librarian and Library Board and \$300 annually to fund prizes for the Olive and Fred Robins short story competition.
Homeownership Loan Programme	\$202,543					The down payment loan is provided interest-free for 20 years and will be registered on title as a 20-year mortgage. On the 20th anniversary date of the home purchase, the down payment loan mortgage will be released at the request and expense of the homeowner. In the event of a default at or before the 20-year period, the down payment loan plus a proportionate percentage of the asset value gain (based on initial down payment assistance provided), will be repayable to the County of Wellington.
Post Employment Liability			\$1,833,561	\$1,833,561		
<b>TOTAL</b>	<b>\$20,906,946</b>		<b>\$12,567,126</b>	<b>\$13,487,126</b>		

Source: County's year end reserve report

### *Observations*

- There are currently three separate Museum donation-related reserve funds being: General Museum Donations; Museum Garden Donations; and Museum Archives Donations. Consolidating the three reserve funds into a new Museum and Archives Donation reserve fund will increase flexibility for their use and reduce the need to administer three separate reserve funds for a similar purpose.
- Employee Benefits reserve to be renamed the Post-Employment Benefits Liability reserve fund to comprehensively address the County's post-employment benefit liabilities of \$1.8 million. The County's Long-Term Financial Sustainability Strategy identified to "Protect and Preserve Intergenerational Equity" as one of its nine principles. As such, the County should work towards funding its unfunded liabilities (which are liabilities that have been incurred for the future, but not yet paid). The existing Employee Benefits reserve is used, in part, to pay for the County's share of early retiree benefits, which form part of the unfunded liability. The new reserve fund could be used for this purpose and all post-employment liabilities identified in the County's actuarial review.

### ***Debt Management***

When local governments issue debentures, they enter into a long-term commitment that requires them to make principal and interest payments over the life of the debentures. Hence, they need to ensure that:

- future debt service payments to bondholders can be made in full and on time, without jeopardizing the provision of essential services;
- outstanding debt obligations will not threaten long-term financial stability of the municipality; and
- the amount of outstanding debt will not place undue burden on residents and businesses.

A debt management policy improves the quality of decisions, identifies policy goals and demonstrates a commitment to long-term financial planning, including a multi year plan. Adherence to a debt management plan signals to rating agencies and capital markets that the municipality is well managed and should meet its obligations in a timely manner.

The Province regulates the amount of debt that municipalities issue by setting an annual repayment limit for each municipality. This is the maximum amount by which a municipality may increase its debt. The repayment limit is set at 25% of a municipality's own source revenues. This is the upper limit. If the County were to reach the limit, future operating budgets would be severely constrained or tax and other revenues would have to increase significantly.

Under the most favorable circumstances, the County's debt should be proportionate in size and growth to the County's tax base; should not extend past the useful life of the facilities which it finances; should not be used to balance the operating budget; should not require repayment schedules that put excessive burdens on operating expenditures and should not be so high as to jeopardize credit ratings. In order to be an effective management tool, provisions of the debt policy must be compatible with the municipality's goals pertaining to the capital program and budget, the financial plan, and the operating budget. To this end, the County of Wellington has established a number of debt policies.

#### ***Existing Debt Policies***

- **Direct Debt to Reserve Ratio:** This ratio compares direct debt to the total of all reserves and reserve funds. A generally accepted target ratio for municipalities is considered to be no more than 1:1. The County's policy is to maintain its ratio below 0.75:1.
- **Interest Payment to Adjusted Operating Revenues:** This ratio is a measure of the interest payable annually as a proportion of adjusted operating revenues (excludes non-cash items). It should not exceed a target of 5%, in accordance with the County's Debt Management Policy.

#### ***Guiding Principles - Debt Management***

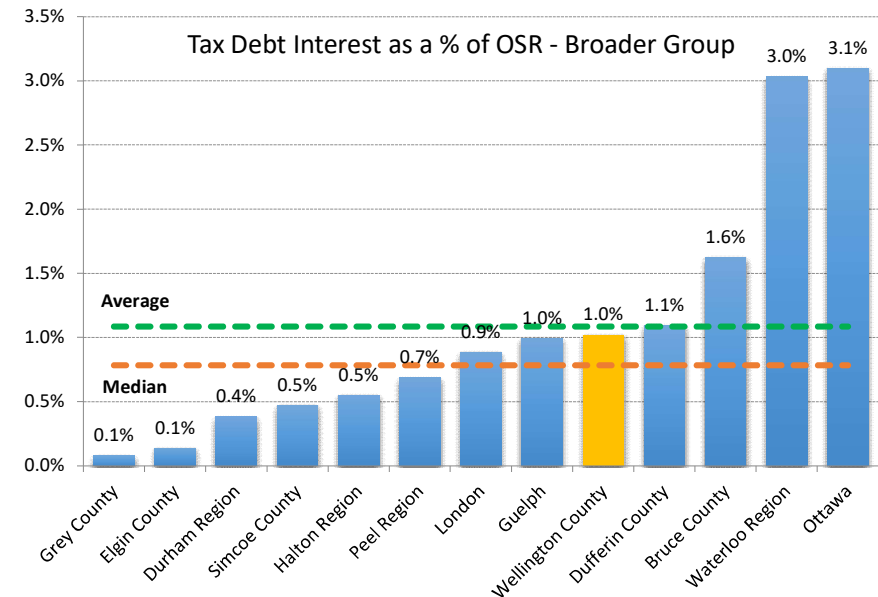
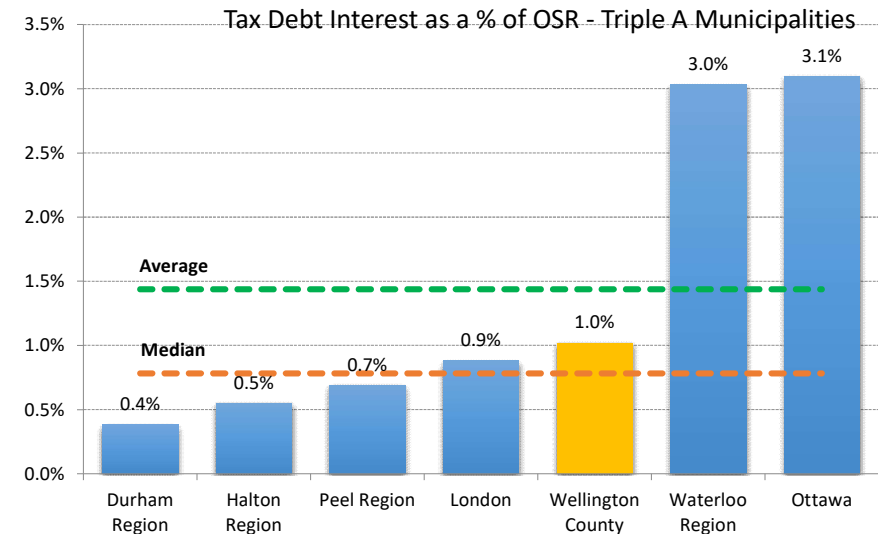
- Long term debt for the replacement and refurbishment of existing capital assets will be reduced and a planned process will be developed whereby an annual contribution will be made to meet lifecycle needs of all assets.



### Tax Debt Interest as a % of Own Source Revenues

- This ratio indicates the extent to which a municipality's own source revenues are committed to service debt interest charges. The County's Debt Management Policy limits this ratio to 5%.
- As shown to the right, the County's tax debt interest ratio is **well below the County's self-imposed limit** but is slightly higher than the peer median.
- Wellington County is above the peer median but below the average of the broader comparator group.

### LIMITED DEBT      DEBT POSITION      HIGHER DEBT LEVELS

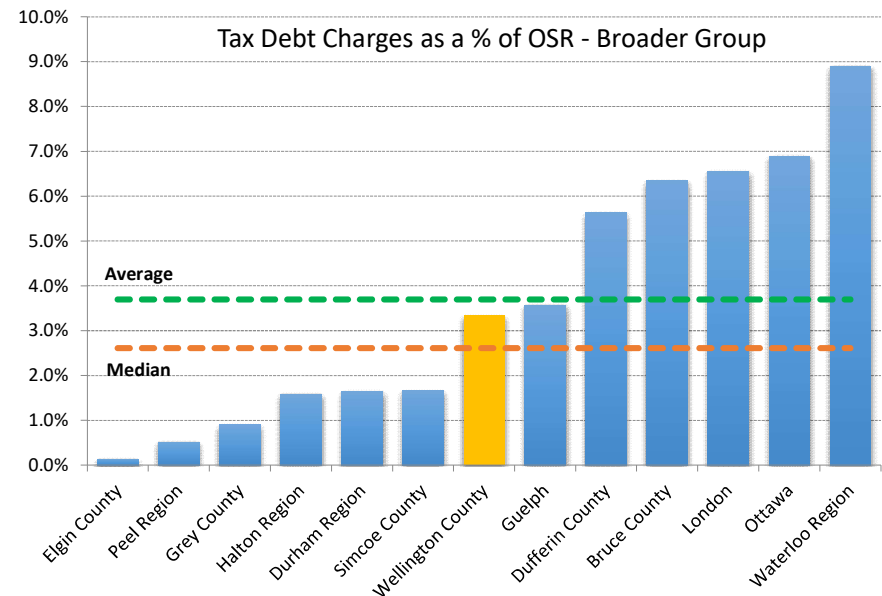
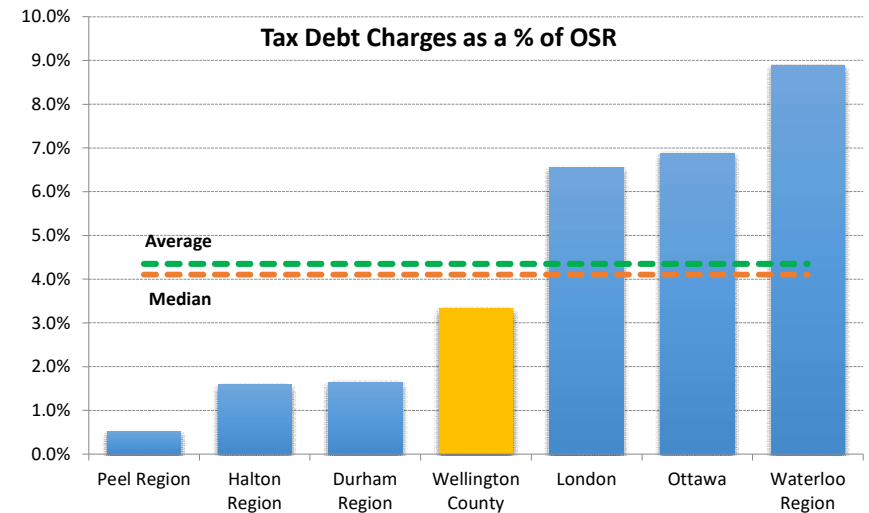


Source: 2019 Financial Information Returns

### Debt Charges as a % of Own Source Revenues

- The County's debt charges are well below the Provincial limit which is set at 25%.
- The County's tax debt charges as a percentage of own source revenues are below the survey average in comparison to both triple A municipalities and the broader comparator group.
- The Ministry of Municipal Affairs and Housing considers a ratio between 5% -10% to be at moderate risk and a ratio below 5% to be low risk.
- The County's debt charges as a percentage of own source revenues at 3% would be considered low risk.

### LIMITED DEBT      DEBT POSITION      HIGHER DEBT LEVELS

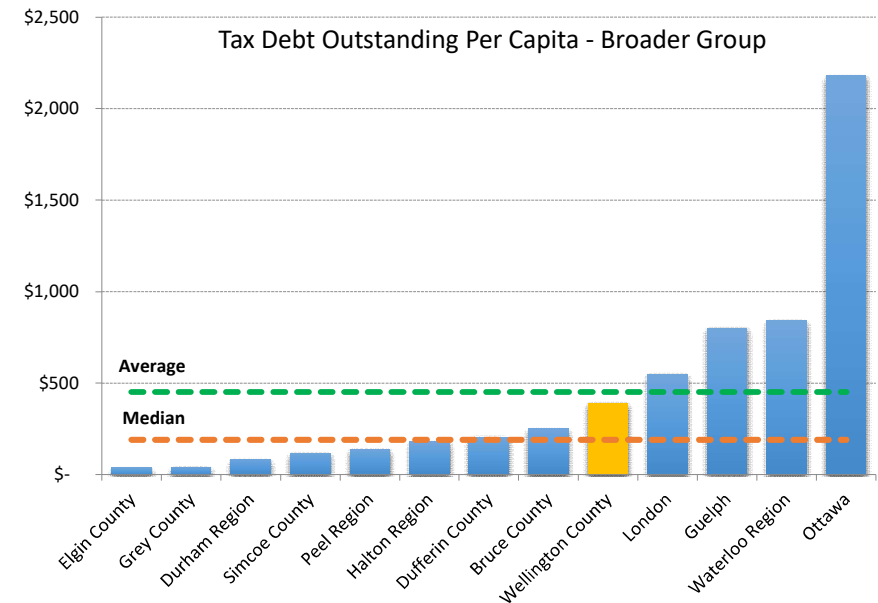
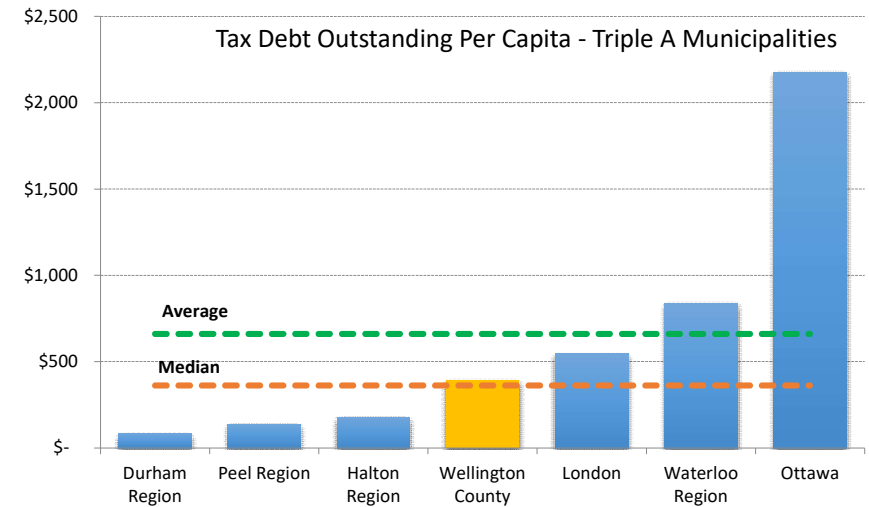


Source: 2019 Financial Information Returns

### Tax Debt Outstanding Per Capita

- The debt outstanding per capita an indication of the debt burden on a per capita basis.
- The County's debt outstanding per capita is higher than the median of triple A municipalities.
- Wellington County is above the peer median but below the average of the broader comparator group.

### LIMITED DEBT      DEBT POSITION      HIGHER DEBT LEVELS

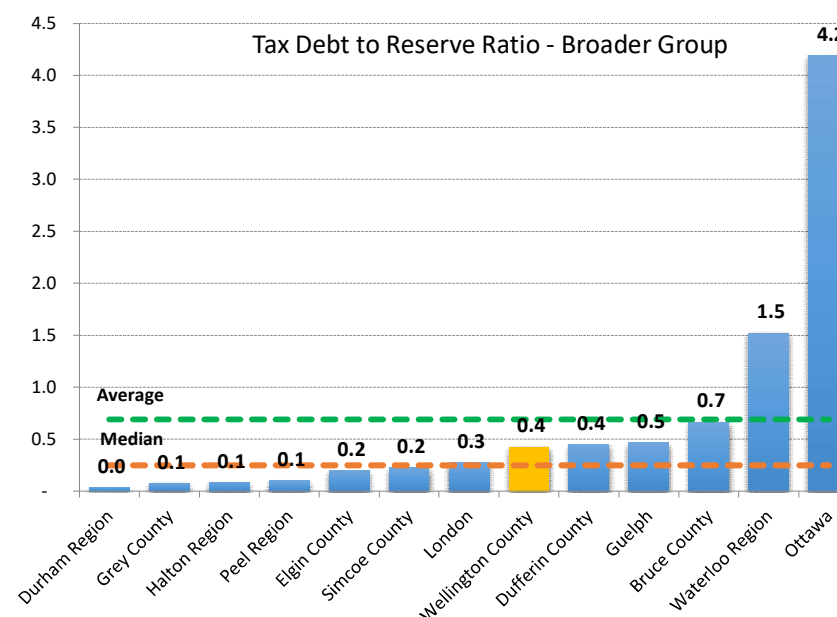
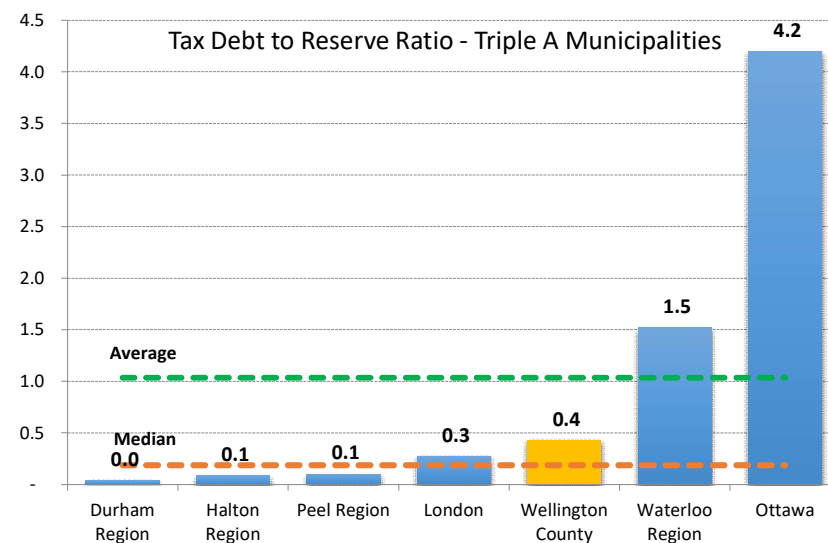


Source: 2019 Financial Information Returns

### Tax Debt to Reserve Ratio

- This ratio reflects the amount of debt outstanding to the total reserves and reserve funds. A generally accepted target ratio for municipalities is considered to be no more than 1:1.
- The County has established a limit of 0.75:1 ratio indicating that the County has more reserves than long term debt outstanding.
- The County is **well below its self-imposed limit**, it is above the survey median of triple A municipalities but below the average.
- Wellington County is above the peer median but below the average of the broader comparator group.

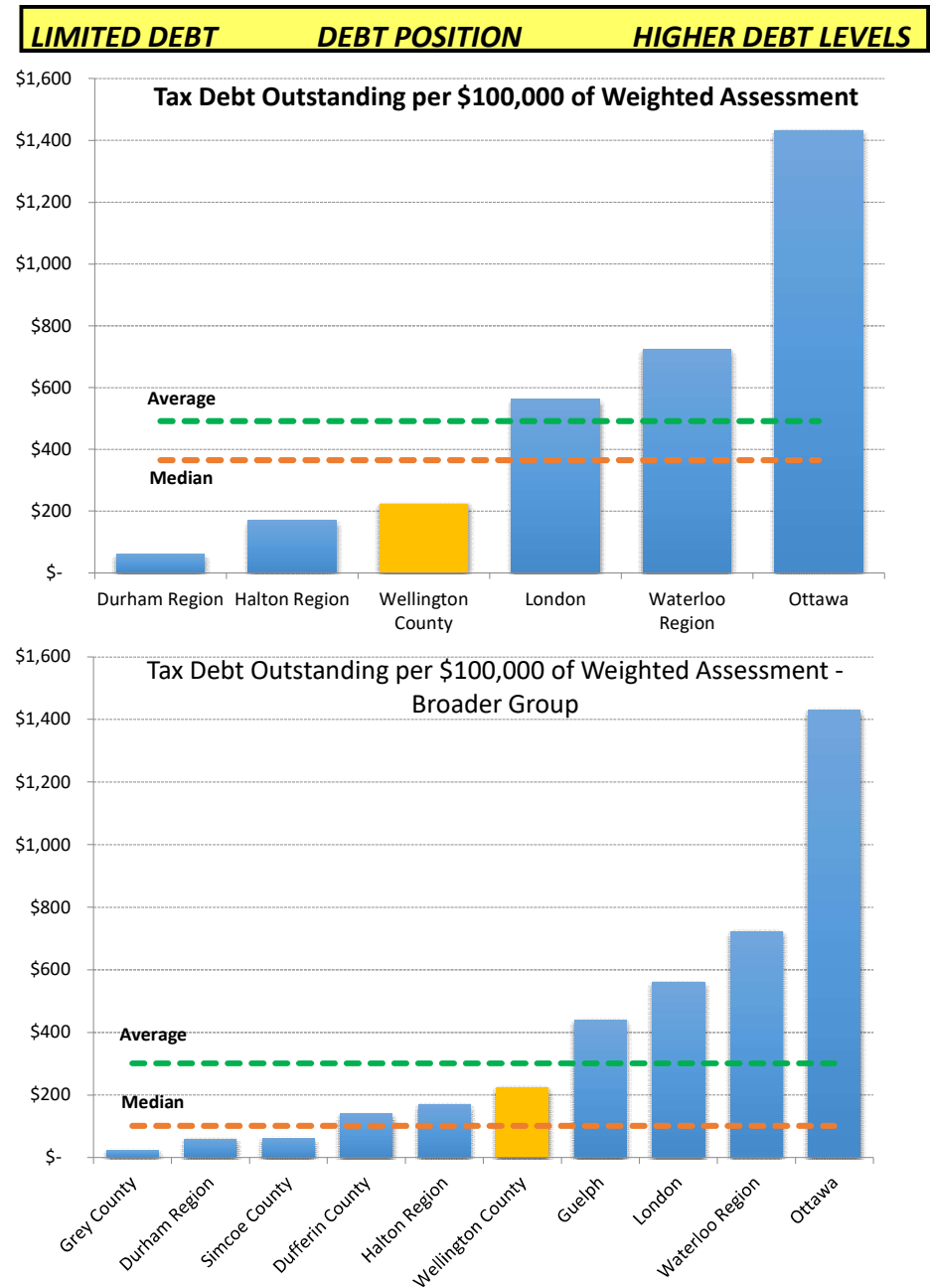
### PREFERRED DEBT TO RESERVES HIGHER DEBT LEVELS



Source: 2019 Financial Information Returns

### Tax Debt Outstanding Per \$100,000 of Weighted Assessment

- The debt outstanding per \$100,000 of Weighted Assessment is an indication of the debt burden on a per capita basis.
- The County's debt outstanding per \$100,000 of Weighted Assessment is lower than the median and average of triple A municipalities.
- Wellington County is above the peer median but below the average of the broader comparator group.

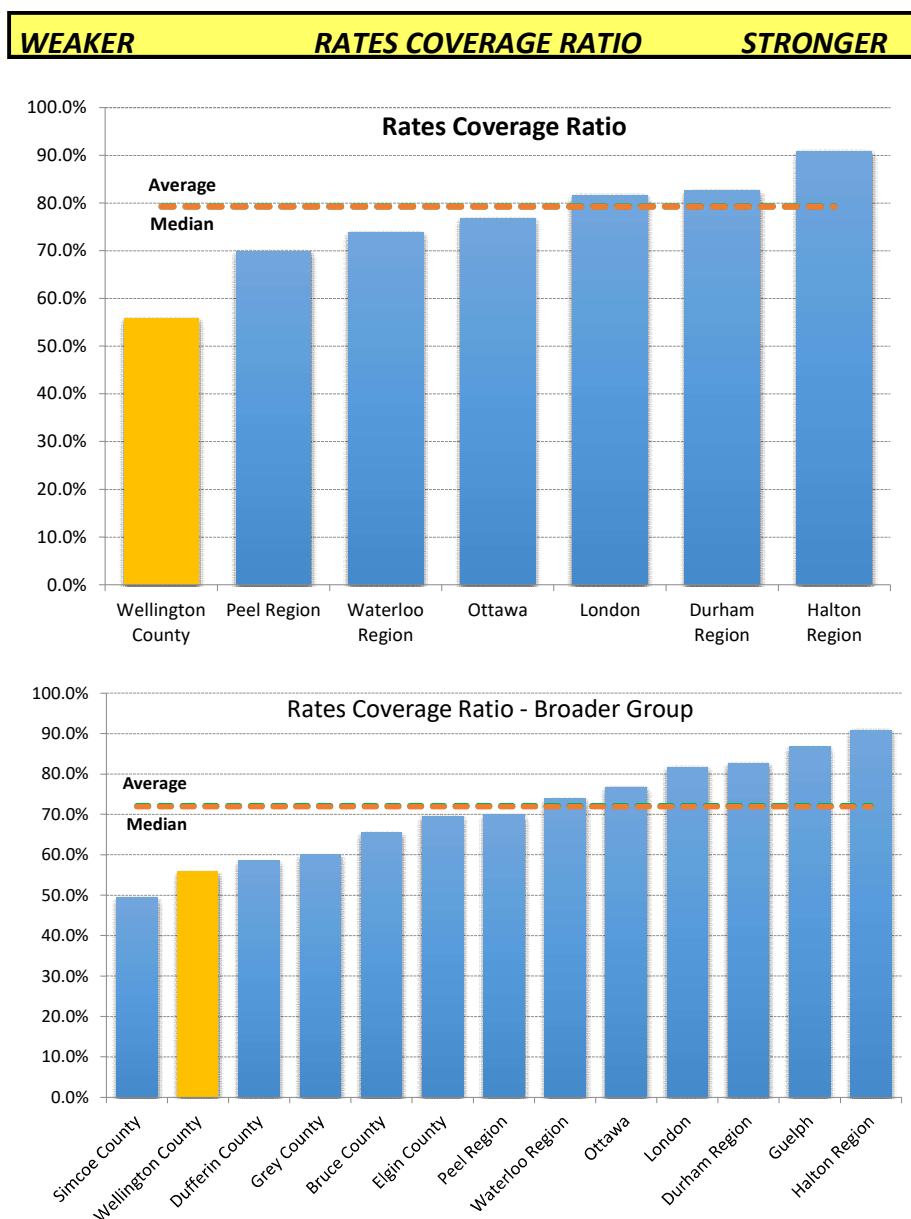


Source: 2019 Financial Information Returns

*Vulnerability Indicators*

### Rates Coverage Ratio

- The rates coverage ratio (own source revenue as a percentage of total expenditures) provides a measure of the municipality's ability to cover costs through its own source revenue. Municipalities with a higher ratio are less vulnerable to external sources of funding. According to the Municipal Affairs and Housing a basic target is 40% - 60%, an intermediate level is 60% - 90% and an advanced target is 90% or greater. Wellington's rates coverage ratio of 56% is at the basic level.
- Wellington County has a lower rates coverage ratio than that of the triple A municipalities surveyed.
- Wellington County's rates coverage ratio is also below the peer median and average of the broader comparator group.



Source: 2019 Financial Information Returns

## Summary

- Wellington County requested an assessment of its financial condition in comparison to triple A municipalities and a peer group of other counties and municipalities.
- Wellington's large amount of infrastructure and relatively low population density makes it critical for the County to plan ahead for its infrastructure requirements.
- The County prepares a comprehensive 10-year plan that outlines how the County funds its capital requirements and utilizes its reserves in accordance with leading practices.
- The County is recognized by their credit rating agency as having sound financial policies and a framework to support financial sustainability that has contributed to its AA+ stable credit rating.
- The County has a number of policies that are in accordance with leading practices and reflect that the County is moving in the right direction to achieve its goals and objectives of Financial Resiliency.
- The following page summarizes the County's key financial indicators.



At or above  
targeted perform-  
ance indicator














Below targeted  
performance  
indicator



No target indicator  
and/or stable trend



Indicator	2020 Rating	Comments
<b>Sustainability</b>		
<i>Financial Position</i>		A positive net financial position and trending up
<i>Asset Consumption Ratio</i>		The County's assets are considered moderately new
<b>Flexibility</b>		
<i>Discretionary Reserves as a % of Taxation</i>		Discretionary Reserves as a % of Taxation exceeds the County's target and is trending up
<i>Discretionary Reserves as a % of Own Source Revenues</i>		Discretionary Reserves as a % of Own Source Revenue are below the average of triple A and broader group of municipalities
<i>Reserves per Capita</i>		Below the average of triple A municipalities but above average of broader group of municipalities
<i>Contingency Reserves</i>		Below GFOA recommended target after excluding Winter Control and Shared Stabilization reserves
<i>Capital Related Reserve Funds</i>		Policies are in place to address the infrastructure gap as well as dedicated funding sources
<i>Specific Purpose Reserve Funds</i>		Reserves are reviewed regularly
<i>Tax Debt Interest as % of Own Source Revenues</i>		Below the County's limit of 5% and also below the average of triple A municipalities
<i>Debt Charges as % of Own Source Revenues</i>		Below the average of triple A municipalities
<i>Total Debt Outstanding per capita</i>		Below the average of triple A municipalities
<i>Debt to Reserve Ratio</i>		Below the average of triple A municipalities
<i>Tax Debt Outstanding per \$100,000 of Weighted Assessment</i>		Below the average of triple A municipalities
<b>Vulnerability</b>		
<i>Rates Coverage Ratio</i>		Wellington is more reliant on external sources of revenue (eg Government Grants) than all triple A municipalities and most broader group municipalities



# COUNTY OF WELLINGTON

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## COMMITTEE REPORT

**To:** Chair and Members of the Administration, Finance and Human Resources Committee  
**From:** Ken DeHart, County Treasurer  
**Date:** Tuesday, June 15, 2021  
**Subject:** **Reserves and Reserve Funds Policy Update**

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### Background:

The purpose of this report is to recommend an updated reserve and reserve fund policy, which was last updated in 2016. The proposed policy maintains much of the content of the current policy, but has been updated to include some additional best practices and improvements to form and format. A number of changes have been made to Schedule "A" of the policy including the consolidation, closing, renaming, repurposing and creation of new reserves as outlined in this report.

### Reserves to be consolidated upon approval of the updated policy

- The Tax Levy Stabilization and Corporate Contingency reserves are to be consolidated into a new **Contingency and Stabilization** reserve. The two reserves form similar purposes to provide emergency funding, stabilize (or smooth) changes to the tax levy and to provide basic working funds (or cash flow) to the County. The BMA Reserves and Debt Management Policy study recommends that stabilization/emergency/working funds have a target balance equivalent to two months of own source revenues as a best practice. This change provides increased flexibility and less duplication by combining the two reserves and gets them closer to the recommended target balance.
- There are currently three separate Museum donation-related reserve funds being: General Museum Donations; Museum Garden Donations; and Museum Archives Donations. The Museum is currently the only department in the County with multiple donation reserves – Library and Wellington Terrace have one each. Consolidating the three reserve funds into a new **Museum and Archives Donation** reserve fund will increase flexibility for their use and reduce the need to administer three separate reserve funds for a similar purpose.
- The County currently has four environmental related reserves including: Green Legacy and Forest; Trail Development; Environmental Protection; and Green Initiatives. These four reserves are infrequently used and recommended to be combined into a new **Climate Change Mitigation and Adaptation** reserve that could be used to implement the recommendations coming out of the County's new Climate Change Mitigation Plan. This could also include the uses originally identified in the four separate reserves. This provides a funding source to implement the plan and more flexibility to use the funds.

### **Reserves to be closed upon approval of the updated policy**

- **Solid Waste Services Capping Materials** reserve is to be collapsed into the Solid Waste Services Capital Reserve as this reserve is used less frequently and the existing reserve balance will be consolidated into the Solid Waste Services Capital reserve to increase flexibility for future use, while still being able to be used for capping materials, when required.
- **Corporate Insurance** reserve is to be collapsed into the new Contingency and Stabilization reserve as the insurance reserve is currently utilized to provide emergency funding for deductible payments on insurance claims and to smooth the impacts of large insurance premium increases from year-to-year. This can be accomplished within the Contingency and Stabilization reserve.
- **Short-Term Disability Self-Insurance and Short-Term Disability Self-Insurance Union** reserves to be collapsed into the new Contingency and Stabilization reserve as these reserves are used to fund short term disability costs and provide coverage for related vacancies when needed. This can be accomplished within the Contingency and Stabilization reserve without the need for separate reserves.
- **Accessibility** reserve is to be collapsed into the General Capital reserve. The accessibility reserve was originally created through savings from the County's accessibility grants programme and was utilized more frequently when it was first created. The funds are now utilized to smooth access to local municipal grants. However, this can still be accomplished through the General Capital Reserve and provide more flexibility for use of the funds.

### **Reserves to be renamed and/or repurposed**

- Employee Benefits reserve to be renamed the **Post-Employment Benefits Liability** reserve fund to comprehensively address the County's post-employment benefit liabilities. The County's Long-Term Financial Sustainability Strategy identified to "Protect and Preserve Intergenerational Equity" as one of its nine principles. As such, the County should work towards funding its unfunded liabilities (which are liabilities that have been incurred for the future, but not yet paid). The existing Employee Benefits reserve is used, in part, to pay for the County's share of early retiree benefits, which form part of the unfunded liability. The new reserve fund could be used for this purpose and all post-employment liabilities identified in the County's actuarial review. Previous uses of the Employee Benefits reserve to fund significant benefit premium increases, maternity leave or EAP programme costs will now be funded from the Contingency and Stabilization reserve as required.

### **Reserves to be closed upon completion of objective**

- **Public Health Debt Retirement** reserve fund is to be closed once it is used to pay down the balloon payment for the Public Health debt on June 3, 2023 (issued in 2013, originally amortized over 20 years with a 10-year balloon payment)

### **Reserves to be created upon approval of the updated policy**

- **Continuum of Care Reserve** - to maintain the balance and provide for future capital funding set aside for the Continuum of Care project. The prior reserve transfers for this commitment were made to the Wellington Terrace Capital Reserve. Upon approval of the policy, the transfers will be moved to the new Continuum of Care Reserve. This reserve will be used to accumulate the required County share of funding for this project and will be closed when the project is complete or reallocated for another purpose, if the project doesn't move forward.

**Reallocation of funds upon approval of the updated policy**

- Excess funds available in the **Short-Term Disability** reserve fund in the amount of \$951,474 will be reallocated to the **Post-Employment Benefits Liability** reserve fund. This reallocation results in the County's post-employment benefit liability being fully funded at \$1,833,561 (2020). The remaining balance in the Short-Term Disability reserve funds will be closed into the new Contingency and Stabilization Reserve as indicated above.
- Previous contributions to the Wellington Terrace Capital Reserve specifically set aside for the Continuum of Care project in the amount of \$4,054,949 (2018 surplus) and \$1,000,000 (2020 budgeted transfer) and related interest earned of \$333,502, for a total of \$5,388,451 will be reallocated to the **Continuum of Care** reserve. This will leave a balance in the Wellington Terrace Capital Reserve of \$8,425,424.

**Attachments:**

- Appendix A: proposed Reserves and Reserve Fund Policy
- Appendix B: existing Reserves and Reserve Fund Policy (with schedule A updated to 2020 financials)

**Summary**

The County's strategic use of reserves is one of the many factors behind the improvement in its credit rating since the initial development of this policy. This and other financial policies will help to strengthen Wellington County's long-term financial position and provide stability to the corporation. Solid reserve and reserve fund balances allow the County to have the flexibility to respond to economic cycles and unanticipated requirements. Reserves provide the ability to fund the operating and capital needs of the various departments and to respond to both opportunities and risks as they arise.

**Recommendation:**

That the attached County of Wellington Reserves and Reserves Fund Policy be approved; and

That the County Treasurer be authorized to establish new reserves, rename existing reserves, transfer balances and close reserves as set out in the attached County of Wellington Reserves and Reserve Funds Policy.

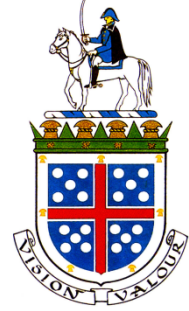
Respectfully submitted,



Ken DeHart, CPA, CGA  
County Treasurer

# COUNTY OF WELLINGTON

## POLICY & PROCEDURE MANUAL



<b>DEPARTMENT</b>	TREASURY	<b>POLICY NUMBER</b>	TR-21-02
<b>SECTION</b>	FINANCIAL SERVICES	<b>EFFECTIVE DATE:</b>	JUNE 25, 2021
<b>SUBJECT</b>	<b>RESERVES AND RESERVE FUNDS</b>		
<b>AUTHORITY</b>	PENDING COUNTY COUNCIL APPROVAL ON JUNE 24, 2021		

### STATEMENTS:

The reserve and reserve fund policy is established to secure adequate working capital for cash flow and contingency purposes while maintaining reasonable tax rates. Reserves and reserve funds serve as a mechanism to plan financially for today and the future. The County strives to maintain solid reserves and reserve fund positions to ensure future liabilities can be met; capital assets/infrastructure are properly maintained; and that the County maintains sufficient financial flexibility to respond to economic cycles and unanticipated financial requirements.

### PURPOSE:

1. To promote a long-term, strategic approach to the use of reserves and reserve funds as a financing tool.
2. To establish the principles regarding the creation, funding, use and closing of reserves and reserve funds.
3. To maintain reserves that will:
  - Mitigate significant increases in tax rates as a result of uncontrollable factors such as weather, economic conditions, interest rate fluctuations, unemployment levels, development trends and changes in subsidies, revenues or cost sharing arrangements
  - Provide financing for extraordinary expenditures which would otherwise cause fluctuations in operating or capital budgets
  - Ensure adequate and sustainable cash flows
  - Make provisions for replacements/renewals/acquisitions of assets and infrastructure that are currently being consumed and depreciated
  - Avoid spikes in funding requirements for large capital projects by reducing their reliance on long-term debt
  - Provide flexibility to manage debt levels in accordance with the County's Capital Budget, Lease Financing and Debt Management Policy
  - Provide for future liabilities incurred in the current year but paid for in the future; and
  - Segregate funds received and/or to be used for a specific purpose.

<b>SUBJECT</b>	<b>RESERVE AND RESERVE FUNDS</b>	<b>POLICY NUMBER</b>	<b>TR-21-02</b>
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## **PROCEDURES:**

### **Authority under the Municipal Act, 2001**

- Section 289(4): In preparing the annual budget, an upper-tier municipality may provide for such reserves as the municipality considers necessary
- Section 293: specifies that the Minister may make regulations requiring a municipality to establish a reserve fund designated for prescribed liabilities, defining "liabilities", requiring a municipality to make payments into the reserve fund, prohibiting the municipality from changing the purpose for which the reserve fund is designated; and prescribing the conditions under which the municipality may change the designation of all or any part of the reserve fund, and borrow from the reserve fund.
- Section 417: allows a municipality to provide in its budget for the establishment or maintenance of a reserve fund for any purpose for which it has authority to spend money and that a municipality may by by-law provide that the money raised for a reserve fund may be spent or applied to a purpose other than that for which the fund was established

### **Roles and Responsibilities**

#### **County Council**

- Evaluate and approve policies, ensure that policies, practices and procedures are in place and maintain the financial integrity of the municipality;
- May establish reserves and reserve funds for any purpose deemed necessary by resolution, or if required in accordance with a provincial statute;
- Approve transfers to and from reserves and reserve funds through the budget process or by specific resolution and by-laws;

#### **Chief Administrative Officer**

- Support the County Treasurer and senior management team in ensuring principles and requirements contained in this policy are applied consistently across all County departments.

#### **County Treasurer (or designate)**

- Develop and update the Reserve and Reserve Fund policy as necessary and present changes to Council for approval;
- Ensure that the principles and requirements contained in this policy are applied consistently across all departments;
- Report to Council the reserve balances and forecast as part of the annual budget process;
- Disclose balances of reserves and reserve funds by way of a note to the annual financial statements, in conformity with Public Sector Accounting Board standards;
- Close reserves and reserve funds once their use is no longer required and funds depleted; and otherwise by resolution of County Council;
- Process transfers to and from reserves and reserve funds in compliance with the sources and uses listed in the attached Schedule A; and in accordance with annual approved operating and capital budgets;
- Process transfers to reserves and reserve funds at year-end in accordance with this policy and the Year-End Accounting Policy.

<b>SUBJECT</b>	RESERVE AND RESERVE FUNDS	<b>POLICY NUMBER</b>	TR-21-02
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- Invest reserve and reserve funds for a term that will not exceed its expected date of need according to the Cash and Investment Management policy. Interest earned on reserves and reserve funds is transferred to each specific reserve and reserve fund according to its proportionate share of the investment portfolio and discretion of the Treasurer;
- Review and recommend reserve and reserve fund targets to ensure adequate reserve and reserve fund balances are maintained and are in alignment with the County's Long-Term Financial Sustainability Strategy and Asset Management Plan. The target balance criteria, funding sources and uses of reserves and reserves funds are set out on Schedule "A", which forms part of this policy.

#### Department Heads

- Ensure the County Treasurer or designate is provided with the most current capital asset information to be used in the County Asset Management Plan and assessment of the adequacy of capital reserves;
- Consult with the County Treasurer when reserve or reserve funds are required for unbudgeted transactions.

#### Principles and Objectives

1. The County recognizes that the strategic use of reserves and reserves funds is an integral part of the Long-Term Financial Sustainability Strategy. As such, reserve and reserve fund related financial indicators will be compared over time and across municipalities to ensure the County is achieving its goals.
2. The County supports the principle of intergenerational equity whereby the generation of citizens who benefit from an investment are also responsible for financing it to the greatest extent possible.
3. Reserve and reserve fund balances impact the County's credit rating and associated cost of borrowing and therefore at a minimum, reserve and reserve fund balances shall be maintained at levels that support the maintenance or improve the County's credit rating.
4. Reserves and reserve funds shall receive priority consideration for the distribution of surplus funds and of non-recurring revenues.

#### Reserves and Reserve Fund Categories

1. **Contingency and Stabilization Reserves** – used to offset extraordinary and unforeseen expense requirements, one-time expenses, revenue shortfalls, to avoid significant fluctuations on the general tax levy and to manage cash flows.
2. **Capital Reserves** – used to fund specific replacement or renewal of capital assets. As the assets of the County increase, so should the contribution from the operating budget to these reserves for the replacement and rehabilitation needs of the underlying capital assets on lifecycle costing.
3. **Specific Purpose Reserve Funds** – established to provide funding for various liabilities and in response to specific programmes and commitments made by County Council.

<b>SUBJECT</b>	RESERVE AND RESERVE FUNDS	<b>POLICY NUMBER</b>	TR-21-02
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## DEFINITIONS:

**Deferred Revenue:** means revenue that is considered a liability on the County's financial statements until, over time, it becomes relevant to current operations, such as a prepayment received for something that has not yet been provided. Deferred revenue may be set aside in an obligatory reserve fund for a specific purpose by legislation, regulation, or agreement. Development charges and federal gas tax revenues are examples of deferred revenue for which an obligatory reserve has been set aside.

**Reserve:** A reserve is an allocation of accumulated net revenue set aside for a designated purpose. Funds held in a reserve can be utilized at the discretion of Council. Reserves do not earn interest on their own, although interest may be allocated to reserves if desired.

**Reserve Fund:** A reserve fund is established based on a statutory requirement or defined liability payable in the future and is usually prescriptive as to the basis for collection and use of monies in the fund. All earnings derived from reserve fund investments form part of the reserve fund. There are two types of reserve funds: discretionary reserve funds and obligatory reserve funds.

- **Discretionary reserve funds:** established whenever Council wishes to set aside a certain portion of any year's revenues to finance a future expenditure for which it has the authority to spend money, or to provide for a specific contingent liability.
- **Obligatory reserve funds:** created whenever a statute or legislation requires that revenue received for special purposes is to be segregated from the general revenues of the municipality. Obligatory reserve funds are created solely for the purpose prescribed for them.

## OTHER RELATED DOCUMENTS AND POLICIES

- Long-Term Financial Sustainability Strategy and Policy
- Capital Budget, Lease Financing and Debt Management Policy
- Year-End Accounting Policy
- Cash and Investment Management Policy
- Strategic Asset Management Policy
- Annual Budget and 10-Year Plan
- County Asset Management Plan



COUNTY OF WELLINGTON SCHEDULE "A" TO RESERVE AND RESERVE FUND POLICY				
Reserve	Balance at 12/31/2020 (with proposed reallocations)	Target Balance	Typical Sources of Funding	Typical Uses of Funding
<b>Contingency and Stabilization Reserves</b>				
Contingency and Stabilization	\$16,249,925	Minimum balance to be no less than two months (16.7%) of own source revenues	Annual operating budget provision, insurance premium refunds, internal Employee Assistance Programme and Short-Term Disability charges to departmental benefit budgets (% of payroll) as needed	To mitigate significant increases in tax rates, meet emergency and unplanned funding needs and higher than budgeted operating costs (such as insurance) as determined by Council
Winter Control	\$2,807,248	12-18 months of Winter Control budget	Year-end winter control related budget savings	To fund over-expenditure in winter control related budget
Shared Services Stabilization	\$6,877,520	8-10% of annual federal, provincial and municipal contributions for Social Services, Health Unit, Ambulance and POA	Annual operating budget provision	To mitigate any federal, provincial or municipal cost sharing agreements changes or revenue losses
<b>Total</b>	<b>\$25,934,693</b>			
<b>Capital Reserves</b>				
Roads Equipment	\$3,126,545	Sufficient to fund capital replacements over a 2-4 year term	Annual operating budget provision and net auction revenue	Acquisition of replacement equipment; new purchases if balance permits
Solid Waste Services Equipment	\$1,329,492	Sufficient to fund capital replacements over a 2-4 year term	Annual operating budget provision	Acquisition of replacement equipment; new purchases if balance permits
Roads Capital	\$11,635,192	Sufficient to fund capital requirements over a 1-2 year term (Excluding Equipment and DC)	Annual operating budget provision, Aggregate Resources Act revenue, capital project savings	Funding of roads capital projects; budget adjustments at time of tender; road and bridge emergency capital spending
General Capital	\$5,818,439	10-15% of average annual capital budget	Transfers from operating budget, capital project savings, interest earned on capital project balances	Financing of capital budget as required for services without a dedicated reserve
Solid Waste Services Capital	\$3,724,717	Sufficient to fund capital requirements at active landfill sites, transfer stations and capping material over a 1-2 year term	Capital project savings, transfers from operating budget	Financing of Solid Waste Services capital projects; budget adjustments at time of tender and acquisition of capping materials
Housing Development	\$2,114,035	Sufficient to fund new social and affordable housing units in accordance with the 10 year housing and homelessness plan	Annual operating budget provision, net revenue generated by County-owned affordable housing projects	Funding for County affordable housing incentives and projects
Housing Capital	\$3,399,947	Sufficient to fund County's social and affordable housing capital requirements over a 1-2 year term	Annual operating budget provision, capital project savings	County share of: • housing projects per budget; • budget adjustments at time of tender; and • housing emergency work
County Property	\$8,263,941	8 - 12% of total insured building value (excluding Social/Affordable Housing) 2021 insured value \$207,864,500	Annual operating budget provision, capital project savings, proceeds from sale of County properties	Fund construction of County facilities, property acquisition and capital improvements to existing facilities
Wellington Terrace Capital	\$8,425,424	Sufficient to fund the replacement of the Terrace building and components as required	Annual operating budget provision (including debt retirement savings)	To fund capital works related to the Long-Term Care Home
Continuum of Care	\$5,388,451	TBD	Allocation of year end surplus and operating budget provision	To fund the Continuum of Care project
Climate Change Mitigation and Adaptation	\$2,242,652	TBD	Transfers from operating budget and savings from related programmes	Funding of Climate Change Mitigation Plan, Trail Master plan initiatives and related requirements
Ambulance	\$570,369	Sufficient to fund County Share of City capital replacements over a 2-4 term	Annual operating budget provision	Funding of land ambulance initiatives, significant future year end budget shortfalls and future capital or facility costs
<b>Total</b>	<b>\$56,039,204</b>			

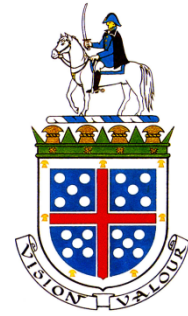
Note: Annual operating budget surplus allocation is considered a potential source of funding for all reserves and reserve funds

COUNTY OF WELLINGTON SCHEDULE "A" TO RESERVE AND RESERVE FUND POLICY				
Reserve	Balance at 12/31/2020 (with proposed reallocations)	Target Balance	Typical Sources of Funding	Typical Uses of Funding
<b>Specific Purpose Reserve Funds</b>				
Landfill Closure & Post Closure	\$8,491,715	Fully fund landfill liability balance (as updated annually by consultant - \$8,613,565 as of December 2020)	Annual operating budget provision	To fund all operating and capital expenditures relating to landfill closure and post-closure
Workplace Safety Self Insurance	\$3,731,534	Sufficient to cover WSIB liability in accordance with the actuarial review, the corporate health and safety programme and associated legal liabilities	Internal charges to departmental budgets calculated as a % of payroll	Funding of: • WSIB salaries, fees and administration costs • County health and safety programme; and • Excess indemnity and occupational accident insurance premiums
Post-Employment Benefits Liability	\$1,833,561	Fully fund the Post-Employment benefit liability in accordance with actuarial review (\$1,833,561 as of December 2020)	Retiree benefit charges to departmental budgets (% of payroll) as needed	To fund County share of retiree post-employment benefit expenses
Luella Logan Scholarship/Award	\$148,792	N/A	Donation received in 2019 from Mr. Robert Logan, in honour of his wife Luella "Lou" Logan.	Funds are earmarked for 1) Lou Logan Annual Scholarship Award to a County of Wellington student enrolled in political science, public administration or related degree; and 2) Annual Award for Outstanding Service by a Woman in Politics
Health Unit Debt Retirement Reserve	\$2,854,327	Minimum - June 3/2023 principal and balloon payment - \$3,006,000	Lump sum repayments from the Health Unit to reduce loan balance	Reserve created in 2019 to fund the Health Unit Debt Issue balloon payment scheduled for 2023
Housing Regeneration Reserve (Shared)	\$4,207,820	TBD	Reserve created in 2018 by consolidating the Federal Housing Projects Reserve Fund and the Housing Emergency Capital Reserve. Ongoing funding comes from AIR reconciliations, repayment of past county and provincially issued loans to housing providers	Fund non-profit and cooperative housing provider capital requests, redevelopment of sites or help fund the development of new projects
Museum and Archives Donations	\$209,675	N/A	General donations from individuals and corporations	Specific undertakings as deemed appropriate by Museum Administrator and Committee
Wellington Terrace Donations	\$77,797	N/A	General donations from individuals and corporations	Fund expenditures as deemed appropriate by Wellington Terrace Administrator and Committee
Library Donations	\$100,657	N/A	General donations from individuals and corporations	Fund expenditures as deemed appropriate by the Chief Librarian and Library Board. Fund the Olive and Fred Robins short story competition (\$300 annually)
Homeownership Loan Programme	\$202,543	Enough funds to keep loan programme viable	Affordable Homeownership programme funds provided through the Ontario Priorities Housing Initiative (OPHI) and any other future funding earmarked for Affordable Homeownership provided by upper levels of government. Additionally, when circumstances arise requiring repayment of a loan, these funds go back into the programme and are available to lend to other programme applicants who meet the eligibility requirements.	The down payment loan is provided interest-free for 20 years and will be registered on title as a 20-year mortgage. On the 20th anniversary date of the home purchase, the down payment loan mortgage will be released at the request and expense of the homeowner. In the event of a default at or before the 20-year period, the down payment loan plus a proportionate percentage of the asset value gain (based on initial down payment assistance provided), will be repayable to the County of Wellington.
<b>Total</b>	<b>\$21,858,421</b>			
<b>Obligatory Reserve Funds / Deferred Revenue</b>				
Canada Community Building Fund	\$5,543,456	N/A	Annual Canada Community Building Fund revenues (formerly Federal Gas Tax)	Fund municipal infrastructure in accordance with federal agreement
Ontario Community Infrastructure Fund (OCIF)	\$1,330,613	N/A	Annual OCIF funding	Fund municipal infrastructure in accordance with the OCIF Agreement
Development Charges	\$4,736,256	N/A	Development charges collected in accordance with the County's DC by-law	Growth related capital projects
<b>Total</b>	<b>\$11,610,325</b>			

Note: Annual operating budget surplus allocation is considered a potential source of funding for all reserves and reserve funds

# COUNTY OF WELLINGTON

## POLICY & PROCEDURE MANUAL



DEPARTMENT	TREASURY	POLICY NUMBER	TR-16-01
SECTION	FINANCIAL SERVICES	EFFECTIVE DATE:	JULY 1, 2016
SUBJECT	RESERVES AND RESERVE FUNDS		
AUTHORITY	COUNTY COUNCIL APPROVAL ON JUNE 30, 2016		

### STATEMENTS:

The reserve and reserve fund policy is established to secure adequate working capital for cash flow and contingency purposes while maintaining reasonable tax rates. Reserves and reserve funds serve as a mechanism to plan financially for today and the future. The County strives to maintain solid reserves and reserve fund positions to ensure future liabilities can be met; capital assets/infrastructure are properly maintained; and that the County maintains sufficient financial flexibility to respond to economic cycles and unanticipated financial requirements.

### PURPOSE:

1. To promote a long-term, strategic approach to the use of reserves and reserve funds as a financing tool.
2. To establish the principles regarding the creation, funding, use and closing of reserves and reserve funds.
3. To maintain reserves that will:
  - ❑ Mitigate significant increases in tax rates as a result of uncontrollable factors such as weather, economic conditions, interest rate fluctuations, unemployment levels, development trends and changes in subsidies, revenues or cost sharing arrangements
  - ❑ Provide financing for extraordinary expenditures which would otherwise cause fluctuations in operating or capital budgets
  - ❑ Ensure adequate and sustainable cash flows
  - ❑ Make provisions for replacements/renewals/acquisitions of assets and infrastructure that are currently being consumed and depreciated
  - ❑ Avoid spikes in funding requirements for large capital projects by reducing their reliance on long-term debt
  - ❑ Provide flexibility to manage debt levels in accordance with the County's Capital Budget, Lease Financing and Debt Management Policy
  - ❑ Provide for future liabilities incurred in the current year but paid for in the future; and
  - ❑ Segregate funds received and/or to be used for a specific purpose.

<b>SUBJECT</b>	RESERVE AND RESERVE FUNDS	<b>POLICY NUMBER</b>	TR-16-01
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## PROCEDURES

### Authority under the Municipal Act, 2001

- ❑ Section 289(4): In preparing the annual budget, an upper-tier municipality may provide for such reserves as the municipality considers necessary
- ❑ Section 293: specifies that the Minister may make regulations requiring a municipality to establish a reserve fund designated for prescribed liabilities, defining "liabilities", requiring a municipality to make payments into the reserve fund, prohibiting the municipality from changing the purpose for which the reserve fund is designated; and prescribing the conditions under which the municipality may change the designation of all or any part of the reserve fund, and borrow from the reserve fund.
- ❑ Section 417: allows a municipality to provide in its budget for the establishment or maintenance of a reserve fund for any purpose for which it has authority to spend money and that a municipality may by by-law provide that the money raised for a reserve fund may be spent or applied to a purpose other than that for which the fund was established

### Principles and Objectives

1. The County recognizes that the strategic use of reserves and reserves funds is an essential part of a long-term corporate financial plan. Reserves and reserve funds shall receive priority consideration for the distribution of surplus funds and of non-recurring revenues.
2. Reserves and reserve funds may be established for any purpose deemed necessary by resolution of County Council, or if required in accordance with a provincial statute. Typical uses of reserves are for capital financing, contingencies and stabilization, operating and programme specific purposes, future liabilities and self-insurance.
3. Reserves and reserve funds may be closed by the County Treasurer once use is no longer required and funds depleted; and otherwise by resolution of County Council.
4. The County Treasurer is authorized to process transfers to and from reserves and reserve funds in compliance with the sources and uses listed in the attached schedule; and in accordance with annual operating and capital budgets.
5. Reserve transfers not part of the annual operating or capital budget or set out specifically in this policy must be approved by County Council.
6. The target balances, funding sources and uses of reserves and reserves funds are set out on Schedule "A", which forms part of this policy.

### Reserves and Reserve Fund Categories

1. **Capital Reserves** – used to fund specific replacement or renewal of capital assets. As the assets of the County increase, so should the contribution from the operating budget to these reserves for the replacement and rehabilitation needs of the underlying capital assets on lifecycle costing.

<b>SUBJECT</b>	RESERVE AND RESERVE FUNDS	<b>POLICY NUMBER</b>	TR-16-01
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2. **Contingency and Stabilization Reserves** – used to offset extraordinary and unforeseen expense requirements, one-time expenses, revenue shortfalls, to avoid significant fluctuations on the general tax levy and to manage cash flows.
3. **Operating and Programme Specific Reserves** – established to provide for fluctuations in various benefit and insurance requirements and in response to specific programmes and commitments made by County Council.

**Administration:**

1. Budgeted transfers to and from reserves and reserves funds are processed following budget approval.
2. Reserve balance forecasts are developed as part of the annual budget forecast.
3. Interest shall be applied to both reserves and reserve funds.
4. Transfers to reserves and reserve funds at year-end are established in accordance with this policy and the Year-end Accounting Policy.
5. Balances of reserves and reserve funds shall be disclosed by way of a note to the annual financial statements, in conformity with Public Sector Accounting Board standards.

**DEFINITIONS:**

**Deferred Revenue:** means revenue that is considered a liability on the County's financial statements until, over time, it becomes relevant to current operations, such as a prepayment received for something that has not yet been provided. Deferred revenue may be set aside in an obligatory reserve fund for a specific purpose by legislation, regulation, or agreement. Development charges and federal gas tax revenues are examples of deferred revenue for which an obligatory reserve has been set aside.

**Reserve:** A reserve is an allocation of accumulated net revenue set aside for a designated purpose. Funds held in a reserve can be utilized at the discretion of Council. Reserves do not earn interest on their own, although interest may be allocated to reserves if desired.

**Reserve Fund:** A reserve fund is established based on a statutory requirement or defined liability payable in the future and is usually prescriptive as to the basis for collection and use of monies in the fund. All earnings derived from reserve fund investments form part of the reserve fund. There are two types of reserve funds: discretionary reserve funds and obligatory reserve funds.

- ❑ **Discretionary reserve funds:** established whenever Council wishes to set aside a certain portion of any year's revenues to finance a future expenditure for which it has the authority to spend money, or to provide for a specific contingent liability.
- ❑ **Obligatory reserve funds:** created whenever a statute or legislation requires that revenue received for special purposes is to be segregated from the general revenues of the municipality. Obligatory reserve funds are created solely for the purpose prescribed for them.

**OTHER RELATED POLICIES**

- ❑ Capital Budget, Lease Financing and Debt Management Policy
- ❑ Year-end Accounting Policy

COUNTY OF WELLINGTON SCHEDULE "A" TO RESERVE AND RESERVE FUND POLICY				
Reserve	Balance at 12/31/2020	Target Balance	Typical Sources of Funding	Typical Uses of Funding
<b>Capital Reserves</b>				
Roads Equipment	\$3,126,545	Sufficient to fund capital replacements over a 10-year term	Annual operating budget provision and net auction revenue	Acquisition of replacement equipment; new purchases if balance permits
Solid Waste Services Equipment	\$1,329,492	Sufficient to fund capital replacements over a 10-year term	Annual operating budget provision	Acquisition of replacement equipment; new purchases if balance permits
Roads Capital	\$11,635,192	Average annual roads capital expenditure based on most recent 10-Year Plan	Annual operating budget provision, Aggregate Resources Act revenue, capital project savings	Funding of roads capital projects; budget adjustments at time of tender; road and bridge emergencies
General Capital	\$5,631,241	10-15% of average annual capital budget	Transfers from operating budget, capital project savings, interest earned on capital project balances	Financing of capital budget as required.
Solid Waste Services Capital	\$3,237,950	Two to three years of average annual capital expenditures active landfill sites and transfer stations	Capital project savings, transfers from operating budget	Financing of Solid Waste Services capital projects; budget adjustments at time of tender
SWS Capping Materials	\$486,767	2-3 years of annual capping material budgets	Savings from in-year capping materials variances	To acquire additional capping materials when available
Social Housing Capital	\$3,399,947	Two to three years of County share of average annual social housing capital expenditures	Annual operating budget provision, capital project savings	County share of: • social housing projects per budget; • budget adjustments at time of tender; and • social housing emergency work
County Property	\$8,263,941	10% of total insured building value (excluding Social Housing)	Annual operating budget provision, capital project savings, proceeds from sale of County properties	Fund construction of County facilities, property acquisition and capital improvements to existing facilities
Wellington Terrace Capital	\$13,813,875	Sufficient to fund the replacement of the Terrace building and components as required	Annual operating budget provision (including debt retirement savings)	To fund capital works related to the Homes for the Aged
Accessibility	\$187,198	N/A	Savings from in-year accessibility grants programme	Fund accessibility related projects at County facilities
Ambulance	\$570,369	Sufficient to fund capital replacements over a 10-year term	Annual operating budget provision	Funding of land ambulance initiatives, significant future year end budget shortfalls and future capital or facility costs
<b>Contingency and Stabilization Reserves</b>				
Tax Levy Stabilization	\$6,022,715	10% of tax levy	Annual operating budget provision	Used to mitigate significant increases in tax rates as determined by Council, mitigate significant assessment appeals beyond operating budget, capping shortfalls and to support corporate cash flow
Corporate Contingency	\$8,187,339	Minimum: 5% of tax levy Maximum: 10% of tax levy	Transfers from operating budget	To meet emergency and unplanned funding needs as deemed appropriate by Council
Winter Control	\$2,807,248	One year of annual winter control budget	Year-end winter control related budget savings	To fund over-expenditure in winter control related budget
Shared Services Stabilization	\$6,877,520	10% of annual provincial and municipal contributions for Social Services, Health Unit, Ambulance and POA	Annual operating budget provision	To mitigate any provincial or municipal cost sharing agreements changes
<b>Operating and Programme Specific Reserves</b>				
Employee Benefits	\$882,087	One year of health, medical and insurance benefit costs, plus average annual maternity leave and EAP expenditures	Premium refunds, internal Employee Assistance Programme charges to departmental benefit budgets (% of payroll)	Offset or phase in significant premium increases, funding for maternity leave benefits and EAP program costs
Corporate Insurance	\$579,997	Two years worth of insurance premiums	Annual operating budget provision	Used to offset higher than budgeted insurance costs and unplanned deductible payments
Green Legacy & Forest	\$310,853	N/A	Transfers from operating budget, savings from County Forests budget allocation	Fund operating and capital work on the green legacy programme, County Forests and mapping projects
Trail Development	\$349,403	Dependant on Trail Master plan and related requirements	Transfers from operating budget, savings from Rails to Trails budget allocation	Fund operating and capital work on improvement and expansion of Rail Trails network

Note: Annual operating budget surplus allocation is considered a potential source of funding for all reserves and reserve funds

COUNTY OF WELLINGTON SCHEDULE "A" TO RESERVE AND RESERVE FUND POLICY				
Reserve	Balance at 12/31/2020	Target Balance	Typical Sources of Funding	Typical Uses of Funding
Environmental Protection	\$480,417	N/A	Surplus of funds not used by GRCA for Rural Water Quality programme	To be used to fund future rural water quality, source water protection and related projects
Green Initiatives	\$1,101,979	N/A	Net revenue / savings for solar panels and hydro co-generation located at County properties	To be used to fund future green initiatives
<b>Discretionary Reserve Funds</b>				
Workplace Safety Self Insurance	\$3,731,534	Sufficient to cover WSIB liability in accordance with the actuarial review, the corporate health and safety programme and associated legal liabilities	Internal charges to departmental budgets calculated as a % of payroll	Funding of: • WSIB salaries, fees and administration costs • County health and safety programme; and • Excess indemnity and occupational accident insurance premiums
Short Term Disability Self Insurance	\$1,541,772	1-2 years worth of average annual claims	Internal charges to departmental budgets calculated as a % of payroll	Funding of short term disability costs and to provide coverage of related vacancies
Short Term Disability Self Insurance Union	\$869,576	1-2 years worth of average annual claims	Internal charges to departmental budgets calculated as a % of payroll	Funding of short term disability costs (unionized workers) and to provide coverage of related vacancies
Housing Development	\$2,114,737	Sufficient to fund new social and affordable housing units in accordance with the 10 year housing and homelessness plan	Annual operating budget provision, net revenue generated by County-owned affordable housing projects	Funding for County affordable housing incentives and projects
Museum Donations-General	\$172,858	N/A	General donations from individuals and corporations not earmarked for endowment	Specific undertakings as deemed appropriate by Museum Administrator and Committee
Museum Donations-Garden	\$20,446	N/A	Donations earmarked for garden purposes	Garden-related projects, equipment and improvement deemed appropriate by Museum Administrator and Committee
Museum Donations – Archives	\$16,371	N/A	Archives donations from individuals and corporations not earmarked for archives endowment	Archive related projects as deemed appropriate by Museum Administrator and Committee
Wellington Terrace Donations-General	\$77,797	N/A	General donations from individuals and corporations	Fund expenditures as deemed appropriate by Homes for the Aged Administrator and Committee
Library Donations	\$100,657	N/A	General donations from individuals and corporations	Fund expenditures as deemed appropriate by the Chief Librarian and Library Board and \$300 annually to fund prizes for the Olive and Fred Robins short story competition.
Housing Regeneration Reserve (Shared)	\$4,207,820		Reserve created in 2018 by consolidating the Federal Housing Projects Reserve Fund and the Housing Emergency Capital Reserve. Future funding will come from AIRS reconciliations, repayment of past county and provincially issued loans to housing providers	Fund non-profit and cooperative housing provider capital request, redevelopment of sites or help fund the development of new projects
Landfill Closure & Post Closure	\$8,491,715	Fully fund landfill liability balance (as updated annually by consultant) as of Dec 31 2018 \$8,035,076	Annual operating budget provision	To fund all operating and capital expenditures relating to landfill closure and post-closure
Luella Logan Scholarship/Award	\$148,792	N/A	Donation received in 2019 from Mr. Robert Logan, in honour of his wife Luella "Lou" Logan.	Funds are earmarked for 1) Lou Logan Annual Scholarship Award to a County of Wellington student enrolled in political science, public administration or related degree; and 2) Annual Award for Outstanding Service by a Woman in Politics
Health Unit Debt Retirement Reserve	\$2,854,327	Minimum - June 3/2023 principal payment and balloon - \$3,006,000	Lump sum repayments from the Health Unit to reduce loan receivable	Reserve created in 2019 to fund the Health Unit Debt Issue balloon payment scheduled for 2023

Note: Annual operating budget surplus allocation is considered a potential source of funding for all reserves and reserve funds

**COUNTY OF WELLINGTON**  
**SCHEDULE "A" TO RESERVE AND RESERVE FUND POLICY**

Reserve	Balance at 12/31/2020	Target Balance	Typical Sources of Funding	Typical Uses of Funding
Homeownership Loan Programme	\$202,543	Enough funds to keep loan programme viable	Affordable Homeownership programme funds provided through the Ontario Priorities Housing Initiative and any other future funding earmarked for Affordable Homeownership provided by upper levels of government. Additionally, when circumstances arise requiring repayment of a loan, these funds go back into the programme and are available to lend to other programme applicants who meet the eligibility requirements.	The down payment loan is provided interest-free for 20 years and will be registered on title as a 20-year mortgage. On the 20th anniversary date of the home purchase, the down payment loan mortgage will be released at the request and expense of the homeowner. In the event of a default at or before the 20-year period, the down payment loan plus a proportionate percentage of the asset value gain (based on initial down payment assistance provided), will be repayable to the County of Wellington.
<b>Obligatory Reserve Funds / Deferred Revenue</b>				
Federal Gas Tax Revenues	\$5,543,456	N/A	Annual Federal Gas Tax Revenues	Fund municipal infrastructure in accordance with the Federal Gas Tax Agreement
Ontario Community Infrastructure Fund (OCIF)	\$1,330,613	N/A	Annual OCIF funding	Fund municipal infrastructure in accordance with the OCIF Agreement
Development Charges	\$4,736,256	N/A	Development charges collected in accordance with the County's DC by-law	Growth related capital projects





# COUNTY OF WELLINGTON

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## COMMITTEE REPORT

**To:** Chair and Members of the Administration, Finance and Human Resources Committee  
**From:** Susan Farrelly – Director of Human Resources  
**Date:** June 15, 2021  
**Subject:** Update on Redeployment of County Employees to Wellington Dufferin Guelph (WDG) Public Health for Vaccine Clinic Support

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### Background

In January 2021, Wellington Dufferin Guelph (WDG) Public Health identified a critical and immediate need for data entry assistance at the COVID-19 Vaccine Clinics. The County of Wellington responded, and quickly had over 60 employees offer to be redeployed to WDG Public Health to assist with data entry for the COVID-19 Vaccination roll-out.

Upon review of operational requirements and needs at that time, the County of Wellington put the names of 15 employees forward to WDG Public Health to assist on a full-time basis and an additional 10 names forward of employees who are available to assist on evenings and weekends, including County Councillor Steven O'Neill. The responsibility of the redeployed individuals is to assist with data entry of consent forms at various clinics and in Long Term Care and Retirement home sites, and other duties as required. The Government of Ontario has developed a software system called COVAX which requires real time populating with recipients' information. Having County staff take on the data entry will make the vaccination process much more efficient. The COVID-19 vaccine continues to be prioritized based on Ministry guidance until it is more broadly available in the Province.

### Update on Redeployment of County of Wellington Employees

Through attrition over the last several months, there are currently 12 Full-time County of Wellington employees who are redeployed fully and five Part-time County of Wellington employees who assist as available in the evenings or weekends. These individuals remain employees of the County and work alongside WDG Public Health. The work at the clinics has evolved over the months, and many of our redeployed staff members are training new WDG Public Health vaccine clinic administrative support staff. The employees redeployed from the County of Wellington were given a temporary contract of six months which is set to expire in July 2021.

We received a request from WDG Public Health for the County of Wellington to consider that the contracts of the redeployed individuals be extended to August 27, 2021. All of the currently redeployed individuals were contacted to find out if they wanted to return to the County of Wellington at the end of their current contract, or if they would like to have their redeployment extended until August 27, 2021.

As a result, 11 Full-time and all five Part-time County employees will continue to assist WDG Public Health until August 27, 2021.

More information on the COVID-19 Vaccine roll-out can be found at the following link:

[COVID-19 Vaccine Information for the Public | WDG Public Health](#)

**Recommendations:**

**THAT** the report titled “Update on Redeployment of County Employees to Wellington Dufferin Guelph (WDG) Public Health for Vaccine Clinic Support” be received for information.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Susan Farrelly". The signature is fluid and cursive, with a large, stylized 'S' and 'F'.

Susan Farrelly  
Director of Human Resources