



## Corporate Services Committee Agenda

Thursday, July 5, 2018  
11:00 a.m.

Bruce County Museum and Cultural Centre, Southampton

### 1. Declaration of Pecuniary Interest

### 2. Action Items

A. Cyber Insurance Evaluation

### 3. Information Items

A. Summary of Awarded Tenders - Q2 2018

B. Integrated Energy Performance Project - Interim Report

C. Reserves and Reserve Funds Analysis - December 31, 2017

D. Working Capital Reserve

E. Chesley Bridge Replacement - Municipal Disaster Recovery Assistance - Claim Submission

F. 2016 Annual Energy Consumption and Green House Gas Emissions

G. 2018 Property Tax Capping Update

### 4. Act on Recommendations

That in accordance with the Procedure By-law, staff be authorized and directed to give effect to the actions of the Corporate Services Committee in respect of all resolutions passed during the July 5<sup>th</sup>, 2018 meeting.

### 5. Next Meeting

August 2, 2018

### 6. Adjournment



## Committee Report

**To:** Warden Paul Eagleson  
Members of the Corporate Services Committee

**From:** Bettyanne Cobean, C.M.O.  
Director of Corporate Services

**Date:** July 5, 2018

**Re:** Cyber Insurance Evaluation

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### Recommendation:

That we do not purchase additional Cyber Insurance coverage.

### Background:

An RFP was issued for the Corporation's 2018 Insurance program that included Cyber Liability as an optional coverage. Under our existing crime policy there is \$50,000 of coverage under "Social Engineering Fraud." Also covered is any direct physical loss or damage to computer hardware or software caused by a hacking event or computer virus attack subject to policy conditions.

"Social Engineering Fraud" is a broad term that refers to the scams used by criminals to trick, deceive and manipulate their victims into giving out confidential information and funds. Criminals exploit a person's trust in order to find out their banking details, passwords or other personal data.

### Types of Social Engineering Fraud:

Social engineering fraud can be divided into two main categories:

- Mass frauds, which uses basic techniques and are aimed at a large number of people;
- Targeted frauds, which have a higher degree of sophistication and are aimed at very specific individuals or companies.

While the scams themselves differ, the methods used by criminals generally follow the same four steps:

1. Gathering information
2. Developing a relationship
3. Exploiting any identified vulnerabilities
4. Execution



Among the well-known types of scam are:

Telecom fraud

- Fraudsters obtain the phone number of an individual, often an elderly person, then call them pretending to be a family member or public service and claiming to be in urgent need of cash.
- They ask for money to be deposited in a designated bank account or delivered by hand in order to settle a traffic accident claim, loan shark debt, or other pressing financial need.

Email scams

- **Pretexting** involves creating a scenario to engage a targeted victim; for example, impersonating a bank manager or tax inspector to convince the target to share personal information such as account numbers or passwords. This type of scam requires the criminal to conduct research on the victim, in order for the story to appear plausible.
- **Phishing** uses a more generic scenario which is sent to a large number of people in an attempt to draw in as many victims as possible. This is usually done by e-mail and appears as if it comes from a legitimate source which many people frequent, such as popular online shopping websites, e-mail companies or computer tech support companies. The same techniques can also be executed by phone (**Vishing**) or by text message (**SMishing**).

The County’s Insurance provider, Aon Risk Solutions, presented a proposal after conducting a marketing exercise which involved their key cyber markets. They reviewed two competitive quotes both with robust coverage.

Cyber Insurance, at a cost between \$15,000 and \$27,000 depending on the chosen level of coverage, would significantly expand on the current coverage to include:

Coverage	Limits of Liability
Network Security and Privacy Brach Liability	\$3,000,000 or \$5,000,000
Internet Media Liability	\$3,000,000 or \$5,000,000
Regulatory Action	\$3,000,000 or \$5,000,000
Privacy Breach Expense	\$3,000,000 or \$5,000,000
Digital Assets	\$3,000,000 or \$5,000,000
Cyber Extortion	\$3,000,000 or \$5,000,000
Network Business Interruption	\$3,000,000 or \$5,000,000
Consequential Reputational Harm	\$3,000,000 or \$5,000,000



### Network Security and Privacy Liability

The "Network Security Liability" insuring agreement responds to cover third party liability claims arising out of a failure or violation of a computer system, including, without limitation, that which results in or fails to mitigate any unauthorized access, unauthorized use, denial of service attack or receipt or transmission of malicious code. Coverage is inclusive of breaches to insured's own computer systems, as well as "cloud computing" and other hosted resources operated by a third party service provider.

The "Privacy Liability" insuring agreement responds to cover third party liability claims arising out of the Insured's failure to protect confidential information stored in formats other than electronic means.

Coverage extends to events caused by rogue employees.

### Internet media liability

Responds to claims that arise from any copyright infringement, personal injury, invasion of privacy, or libel/slander out of the display of electronic content under the insured's control. This includes both websites and social media platforms.

### Regulatory Action

This coverage applies when a privacy or security breach result in investigations by a regulatory agency. This coverage consists of reimbursement for fines, penalties and investigation costs associated with the regulatory proceeding.

### Privacy Breach Expense & Digital Assets

Responds to the imminent costs an organization incurs when actual or suspected breaches occur. This includes costs of engaging the any of the following services to assist with actual damage or potential breach remediation: IT forensics, public relations, credit monitoring, identity theft remediation, legal advice, call centre services, data restoration and other services approved by the insurer as needed. These remediation services are critical as they have been shown to help minimize damages all parties experience if enacted in a timely fashion.

### Cyber Extortion

Pays to settle network security related extortion demands made against the insured. Typical loss scenarios seen in today's environment include threats to disclose information if a sum of money is not paid, threats to launch a denial of service attack if money is not paid and permanent encryption of information unless a sum of money is paid.



Network Business Interruption

Responds to an insured's loss of income and operating expenses when business operations are interrupted or suspended due to a failure of network security (i.e. a denial of service attack against an insured). This includes the cost of lost business income, and extra expenses to get back up and running in the event of a loss.

Contingent Network Business Interruption

This coverage will respond to income loss and extra expenses associated with a cyber-attack and business downtime occurring to a key vendor.

Consequential Reputational Harm

Coverage applies to reimburse an insured's direct loss of profits due to the direct result of the loss of current or future customers caused by the damage to the insured's reputation as a result of a cyber event.

It is the opinion of staff that this additional coverage is not required at the present time given our limited exposure and the advancement of our Risk Management Program and ITS security precautions. As well, the savings generated from the 2018 insurance program that have been transferred to the insurance reserve, can act as a self-insurance fund should a need arise.

**Financial/Staffing/Legal/ITS Consideration:**

There are no financial, staffing, legal or IT considerations associated with this report at this time.

**Interdepartmental Consultation:**

The ITS Manager and the CEMC have met with our insurers and support this recommendation.

**Link to Strategic Goals and Elements:**

None Identified

**Approved by:**

Kelley Coulter  
Chief Administrative Officer



## Committee Report

**To:** Warden Paul Eagleson  
Members of the Corporate Services Committee

**From:** Bettyanne Cobean, C.M.O.  
Director of Corporate Services

**Date:** July 5, 2018

**Re:** Summary of Awarded Tenders - Q2 2018

### Recommendation:

The Summary of Awarded Tenders Q2 2018 is for information.

### Background:

The Purchasing and Procurement Policy requires that a "Request for Tender" be issued for goods and services estimated to exceed \$75,000. The following table is a summary of Tenders awarded between April 1 and June 30, 2018 by all Departments.

TENDER NUMBER	DEPT.	DETAILS	AWARDED TO:	PRICE (ex. tax)	BUDGET
RFT BCTES-18-08	Transportation & Environmental Services	Supply and Delivery of Various Fuel Products	McDougall Energy	Unit Pricing	Operating
RFT BCTES-18-09	Transportation & Environmental Services	Routing and Sealing Asphalt Pavements	R&N Maintenance	\$63,648	\$82,765
RFT BCTES-18-10	Transportation & Environmental Services	McNain Drain Culvert	AJN Builders	\$94,290 (To be split with Huron County 50%)	\$47,000
RFT BCTES-18-11	Transportation & Environmental Services	Chesley Bridge Demolition	Schouten Excavating	\$234,056.50	\$3,200,000 (Total Project)
RFT BCTES-18-12	Transportation & Environmental Services	Chesley Girders	Forterra (Looby Builders takes over contract)	\$196,500 (Incl. in Bridge Replacement Price)	\$3,200,000 (Total Project)



RFT BCTES-18-13	Transportation & Environmental Services	Chesley Bridge Replacement	Looby Builders Ltd.	\$2,212,572.54	\$3,200,000 (Total Project)
RFT BCTES-18-14	Transportation & Environmental Services	Campbell Street Reconstruction	Omega Contractors Inc.	\$1,329,458.29 (Cost-sharing with Huron-Kinloss)	\$1,467,253
RFT BCTES-18-15	Transportation & Environmental Services	Formosa Creek Culvert Repairs	VanDriel Excavating	\$123,756.34	\$142,000
RFT BCTES-18-16	Transportation & Environmental Services	Supply and Delivery of HDPE Piping	J.A. Porter Holdings	\$67,854.04	Operating
RFT BCTES-18-18	Transportation & Environmental Services	Supplying, Hauling & Placing Hot Mix on Bruce County Roads (BR 10 North)	E.C. King Contracting	\$720,257.36	\$1,050,000 (Total Project)
RFT BCTES-18-19	Transportation & Environmental Services	Supplying, Hauling & Placing Hot Mix on Bruce Road 1	Harold Sutherland Construction	\$939,217.20	\$1,289,851 (Total Project)
RFT BCTES-18-20	Transportation & Environmental Services	Partial Depth Expanded Recycling (BR 10 North)	Lavis Contracting	\$371,525	\$1,050,000 (Total Project)
RFT BCTES-18-21	Transportation & Environmental Services	The Provision of Road Salt	Compass Minerals	\$60.83/T Salt \$85.94/T Pre-Treated Salt	Operating
RFT BCTES-18-22	Transportation & Environmental Services	Supplying, Hauling & Placing Hot Mix on Bruce Road 6 & 7	Lavis Contracting	\$142,568	\$1,289,851 (Total Project)
BCHC-PT-18-01	Bruce County Housing Corporation	Mechanical and Lighting Upgrades 4th Street, Chesley	Allen-Hastings Ltd.	\$147,873	\$240,000



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BCHC-PT-18-02	Bruce County Housing Corporation	Exterior Window and Door Replacement, 50 Park St., Ripley	Allen-Hastings Ltd.	\$349,782	\$385,000
BCHC-PT-18-03	Bruce County Housing Corporation	Phase 2, New Siding, Doors & Windows, 659 Arlington St., Port Elgin	Allen-Hastings Ltd.	\$374,275	\$415,000
BCHC-PT-18-05	Bruce County Housing Corporation	Phase 4, Windows, Doors, Siding Replacements, 539 Ivings Dr., Port Elgin	Allen-Hastings Ltd.	\$171,940	\$250,000
RFT EMS-18-02	Health Services	The Provision of Tough Pad Computers	Interdev Technologies Inc.	\$78,400	\$80,000

**Financial/Staffing/Legal/IT Considerations:**

There is no staffing, legal or IT considerations associated with this report.

**Interdepartmental Consultation:**

Detailed specifications, scope of work and schedules were developed for each Request for Tender in consultation with all user Departments involved.

**Link to Strategic Goals and Elements:**

Goal # 2 Leverage Technology:

Element C Effective, understandable communication (web based and social media)

Goal # 5 Eliminate our own red tape:

Element E Focus on the internal and the external customer/client needs first

Goal # 6 Explore alternate options to improve efficiency, service:

Element C Look for economy of scale or shared services among our departments and our communities.

Written by: Heather Thomson, Buyer

Approved by:

Kelley Coulter  
Chief Administrative Officer





## Committee Report

**To:** Warden Paul Eagleson  
Members of the Corporate Services Committee

**From:** Bettyanne Cobean, C.M.O.  
Director of Corporate Services

**Date:** July 5, 2018

**Re:** Integrated Energy Performance Project - Interim Report

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### Recommendation:

The Integrated Energy Performance Project - Interim Report is for information.

### Background:

In 2016 Ecosystem Energy Services Inc. was awarded the Request for Proposal to provide Integrated Energy Performance contracting services to the County of Bruce. The contract includes a guarantee of energy savings and this report confirms that the project is on target to meet the expected energy savings and performance.

The four participating facilities include Brucelea Haven, Gateway Haven, the Museum and Cultural Centre and the Park Street Administration Centre. These buildings account for 82% of our natural gas consumption and 82% of electricity usage, excluding our Affordable Housing units.

### Introduction:

This report outlines the project's performance for the interim savings covering the period from beginning of construction, to the end of May 2018.

The report contains a summary of the project performance along with savings (energy and dollars) and the completion (or scheduled completion, if not finished) dates.

The annual expected savings, shown in the chart below, are the contractual savings to be made by the project. Once the project is deemed substantially complete, the first follow-up year begins. These savings represent the expected savings during that year. The interim savings, shown in the Results Section of the specific site, are the calculated, accumulated interim savings since the project began approximately ten months ago.



**Methodology:**

The calculated savings in the table are based on the full expected savings calculated per month, the invoiced completion percentage, and factoring in the amount of savings expected during construction/progress draws. For example, we can expect a 50% complete lighting measure to generate about 50% of the full measure savings; however, controls system replacement savings will trail behind the invoicing in percentage. For the controls replacement, the savings will be generated once the measure is nearly complete, and in the following months of optimization. Due to the completion dates of the measures, and the lag in receiving bills from utilities, the actual window where savings would begin to be realized is very small. It does not provide an accurate representation of the project performance yet so we have used the calculated values and not utility invoices. During follow-up, utility invoices will be the basis to determine the real savings of the project.

**Results:**

Thus far, the interim savings add up to the equivalent of 41.7% of the annual expected savings. Please note this does not mean we are on track to only achieve 41.7% of the savings once the project is complete, but rather it is the current progress to date, which includes the earliest days of project construction.

**Annual Totals**

	Admin Centre	Brucelea	Gateway	Museum	Total
Annual Expected Savings	\$25,487	\$86,478	\$76,681	\$41,845	\$230,491 *
Calculated Savings (1 year)	\$11,509	\$30,660	\$36,320	\$17,517	\$96,006
Equivalent Full Year % of Savings	45.2%	35.5%	47.4%	41.9%	41.7%

\* Please note this will change with the final change order for the subtraction of the Cogen measure and the addition of the boiler plant replacements.



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Administration Centre

The following table captures the results for the Administration Centre. Dates in parentheses are scheduled completion dates for on-going measures; dates without parentheses are substantially completed.

Measure	Substantial / (Scheduled) Completion Date	June 1 <sup>st</sup> , 2017 - Dec 31 <sup>st</sup> , 2017				Jan 1 <sup>st</sup> , 2018 - May 31 <sup>st</sup> 2018			
		Electrical (kWh)	Natural Gas (m <sup>3</sup> )	Water (m <sup>3</sup> )	\$	Electrical (kWh)	Natural Gas (m <sup>3</sup> )	Water (m <sup>3</sup> )	\$
Lighting Retrofit	4/1/18	13,404	-566		\$1,865	33,118	-1,551		\$4,570
Heat Pump Replacement	10/15/17	3,636			\$545	5,885			\$882
Condensing Boiler Replacement	10/15/17		714		\$182		3,349		\$857
Building Automation System Replacement	12/20/17				\$-	9,117	1,222		\$1,680
VFDs	11/15/17				\$-	3,115			\$467
EV Charging Station	12/9/17				\$-				\$-
Low Flush Fixtures	11/20/17			26	\$76			128	\$380
Interim Savings To-Date					\$2,670				\$8,839



Brucelea Haven

The following table captures the results for Brucelea Haven. Dates in parentheses are scheduled completion dates for on-going measures; dates without parentheses are substantially completed. Note Control System Recommissioning is an ongoing activity, possibly active until the end of the guarantee period.

Measure	Substantial / (Scheduled) Completion Date	June 1 <sup>st</sup> , 2017 - Dec 31 <sup>st</sup> , 2017				Jan 1 <sup>st</sup> , 2018 - May 31 <sup>st</sup> 2018			
		Electrical (kWh)	Natural Gas (m <sup>3</sup> )	Water (m <sup>3</sup> )	\$	Electrical (kWh)	Natural Gas (m <sup>3</sup> )	Water (m <sup>3</sup> )	\$
Lighting Retrofit	12/20/17	24,042	-2126		\$2,805	86,427	-7,537		\$10,110
Building Automation System Replacement	12/20/17	2,811	413		\$487	17,686	2,774		\$3,109
Control System Recommissioning	(12/31/18)	4,581	555		\$765	37,930	5,058		\$6,453
Kitchen Hood Control	(7/30/18)	0			\$-	0			\$-
Replace Booster Pump Set (VFDs)	10/10/17	0			\$-	270			\$37
VFDs	9/19/17	4,906			\$677	10,052			\$1,387
Chiller Replacement	05/01/17	28,978			\$3,999	6,003			\$828
Boiler Plant Replacement	(9/1/2018)		0		\$-		0		\$-
Interim Savings To-Date					\$8,734				\$2,192



Gateway Haven

The following table captures the results for Gateway Haven. Dates in parentheses are scheduled completion dates for on-going measures; dates without parentheses are substantially completed. Note Control System Recommissioning is an ongoing activity, possibly active until the end of the guarantee period.

Measure	Substantial / (Scheduled) Completion Date	June 1 <sup>st</sup> , 2017 - Dec 31 <sup>st</sup> , 2017				Jan 1 <sup>st</sup> , 2018 - May 31 <sup>st</sup> 2018			
		Electrical (kWh)	Natural Gas (m <sup>3</sup> )	Water (m <sup>3</sup> )	\$	Electrical (kWh)	Natural Gas (m <sup>3</sup> )	Water (m <sup>3</sup> )	\$
Lighting Retrofit	12/20/17	22,711	-669		\$3,403	77,054	-2,676		\$11,450
Building Automation System Replacement	12/20/17	50,767	409		\$8,069	34,233	2,386		\$5,952
Control System Recommissioning	(12/31/18)	3,773	560		\$727	27,729	4,175		\$5,363
Kitchen Hood Control	(7/30/18)	0			\$-	0			\$-
VFDs	09/29/17	312			\$48	1,801			\$282
Chiller Replacement	05/01/17	1,730			\$271	4,776			\$749
Kitchen & Laundry A/C	(6/18/18)	0			\$-	0			\$-
Boiler Plant Replacement	(9/1/18)		0		\$-		0		\$-
Interim Savings To-Date					\$12,521				\$23,798



### Bruce County Museum and Cultural Centre

The following table captures the results for the Museum and Cultural Centre. Dates in parentheses are scheduled completion dates for on-going measures; dates without parentheses are substantially completed.

Measure	Substantial / (Scheduled) Completion Date	June 1 <sup>st</sup> , 2017 - Dec 31 <sup>st</sup> , 2017				Jan 1 <sup>st</sup> , 2018 - May 31 <sup>st</sup> 2018			
		Electrical (kWh)	Natural Gas (m <sup>3</sup> )	Water (m <sup>3</sup> )	\$	Electrical (kWh)	Natural Gas (m <sup>3</sup> )	Water (m <sup>3</sup> )	\$
Lighting Retrofit	(6/30/18)	3,403	-322		\$405	10,619	-1,008		\$1,265
Building Automation System Replacement	11/20/17	9,137	583		\$1,452	44,506	3,145		\$7,153
Humidifier Replacement	10/15/17	0	0		\$-	49,510	-5,586		\$5,677
Low Flush Fixtures	12/01/17			99	\$260			493	\$1,300
Interim Savings To-Date					\$2,119				\$15,398

#### Financial/Staffing/Legal/IT Considerations:

There is no staffing, legal or ITS considerations associated with this report.

#### Consultation:

Ecosystem, Energy Savings Experts, Zach Chenier, Project Designer has provided the information for this report.



**Link to Strategic Goals and Elements:**

**Goal # 6-** Explore alternate options to improve efficiency, service.

**Element # B-** Develop system for measuring our processes and their successful desired outcome.

Written by: Jennifer Smith, Purchasing Manager

**Approved by:**

Kelley Coulter

Chief Administrative Officer



## Committee Report

**To:** Warden Paul Eagleson  
Members of the Corporate Services Committee

**From:** Bettyanne Cobean, C.M.O.  
Director of Corporate Services

**Date:** July 5, 2018

**Re:** Reserves and Reserve Funds Analysis - December 31, 2017

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### Recommendation:

The Reserves and Reserve Fund Analysis - December 31, 2017 report is for information.

### Background:

Municipalities establish reserves according to the provisions of the Municipal Act. The establishment of certain reserve funds is instrumental in properly managing the finances of the corporation. The County of Bruce has several established reserves to assist with financial and cash management.

Attached for information purposes is the Annual Statement of Reserve and Reserve Funds as at December 31, 2017 and represented in the 2017 Financial Statements. For comparative purposes the analysis also includes the balances as at December 31, 2016.

### Financial/Staffing/Legal/ITS Consideration:

There are no specific financial, staffing, legal or ITS considerations associated with this report.

### Interdepartmental Consultation:

The yearend analysis has been circulated to the Directors.

### Link to Strategic Goals and Elements:

None identified

### Approved by:

Kelley Coulter  
Chief Administrative Officer



**Reserves and Reserve Funds  
SCHEDULE A  
31-Dec-17**

Reserve Name	Reserve Balance	Reserve Balance	Typical Source of Funding	Typical Uses of Funding	Notes and Comments
	Prior Year				
	<b>2016</b>	<b>2017</b>			
<b>Information and Technology Capital Reserve Funds (All Departments)</b>					
Financial Software	\$ 144,203	\$ 166,273	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Acquisition of financial software. New software or enhanced modules to existing software.	Has funded asset management plans to enhance the data in the software used for capital asset accounting and forecasting.
Other Computer Software	\$ 178,981	\$ 210,179	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Acquisition of software. New software or enhanced modules to existing software.	May include funds set aside for annual MS Office Licensing, Share Point Licencing and Server Licencing
Computer Hardware	\$ 363,006	\$ 367,531	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Acquisition of desktop computers, laptops, and printers.	Includes Council Laptops.
Network Infrastructure	\$ 251,028	\$ 258,681	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Used to enhance network infrastructure.	Includes but not limited to network storage, network switches, widearea network.
Computer Software	\$ 132,819	\$ 175,743	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Acquisition of software. New software or enhanced modules to existing software.	May include but not limited to funds set aside for annual MS Office Licensing
Library Community Access Project	\$ 94,310	\$ 66,319	Transfer of funds received for the program which were offset with County Contribution. Therefore the unbudgeted variance was transferred to reserves	Used to offset cost related to the Community Access Program providing free internet and some capital computers at the Library Branches	

Reserve Name	Reserve Balance Prior Year	Reserve Balance	Typical Source of Funding	Typical Uses of Funding	Notes and Comments
WEB SITE ICCI	\$ 5,189	\$ 5,254	Transfer of funds received from Province to host web site.	Used to fund annual cost associated with hosting web site ICCI.	
<b>Equipment Replacement</b>					
<b>Corporate Services</b>					
Office Equipment	\$ 8,852	\$ 10,989	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Acquisition of replacement equipment or new purchases as deemed by Council.	Including but not limited to copiers, and shredders.
Park Street Operating Equipment	\$ 158,289	\$ 192,687	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Acquisition of replacement equipment or new purchases as deemed by Council.	This includes but is not limited to HVAC, Heat Pump,Generator, Water Softener, Boiler and Water Heater.
Cayley Street Operating Equipment	\$ 48,066	\$ 58,798	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Acquisition of replacement equipment or new purchases as deemed by Council.	This includes but is not limited to HVAC, Heat Pump,Generator, Water Softener, Boiler and Water Heater.
Library Headquarters	\$ 15,205	\$ 15,397	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Acquisition of replacement equipment or new purchases as deemed by Council.	This includes but is not limited to HVAC, Heat Pump,Generator, Water Softener, Boiler and Water Heater.
<b>Paramedic Services</b>					
Medical Equipment -	\$ 70,174	\$ 158,649	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Acquisition of replacement equipment or new purchases as deemed by Council. Includes such items as Defibrillators/Stretchers/Oxygen	This includes Defibrillators located in Arenas and County Facilities.

Reserve Name	Reserve Balance Prior Year	Reserve Balance	Typical Source of Funding	Typical Uses of Funding	Notes and Comments
Medical Equipment - Public Access Defibs	\$ 72,965	\$ 28,317	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose. Occassionally Public Donations are received.	Acquisition of Public Access Defibrillators	For Arenas and County Facilities.
<b>Long Term Care</b>					
Medical equipment -	\$ 36,210	\$ 40,038	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Acquistion of medical equipment. Including but not limited to Bathtubs and Slings.	
Other Operational	\$ 32,556	\$ 32,966	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Acquistion of operational equipment either new or replacement as deemed by Council. Including but not limited to appliances.	
<b>Library</b>					
Other Operational Equipment	\$ 18,067	\$ 13,232	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Acquistion of operational equipment either new or replacement as deemed by Council. Including but not limited to office equipment.	
<b>Museum</b>					
Other Operational Equipment	\$ 5,305	\$ 5,372	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Acquistion of operational equipment either new or replacement as deemed by Council. Including but not limited to office equipment and theatre equipment.	

Reserve Name	Reserve Balance Prior Year	Reserve Balance	Typical Source of Funding	Typical Uses of Funding	Notes and Comments
<b>Planning and Economic Development</b>					
Trails Equipment	\$ 10,111	\$ 10,239	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Acquisition of operational equipment either new or replacement as deemed by Council.	
<b>Transportation and Waste Management</b>					
Office Equipment	\$ 1,737	\$ 1,759	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Acquisition of replacement equipment or new purchases as deemed by Council.	Including but not limited to copiers, and shredders.
Operational Equipment	\$ 201,575	\$ 74,503	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Acquisition of operational equipment either new or replacement as deemed by Council.	Established in 2014 to replace the Walkerton Fuel Tanks
<b>Facility Reserves</b>					
<b>Corporate Services</b>					
Cayley Street Building	\$ 332,782	\$ 363,866	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Used to fund future capital improvements to existing facility or replacement of existing building components.	Includes but not limited to elevator, windows, parking lots, light standards, flooring, accessibility upgrades, building security access and roofing.
Park Street Building	\$ 280,495	\$ 310,616	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Used to fund future capital improvements to existing facility or replacement of existing building components.	Includes but not limited to elevator, windows, parking lots, light standards, flooring, accessibility upgrades, building security access and roofing.

Reserve Name	Reserve Balance Prior Year	Reserve Balance	Typical Source of Funding	Typical Uses of Funding	Notes and Comments
Library Headquarters	\$ 46,420	\$ 62,195	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Used to fund future capital improvements to existing facility or replacement of existing building components.	Includes but not limited to elevator, windows, parking lots, light standards, flooring, accessibility upgrades, building security access and roofing.
<b>Long Term Care</b>					
Brucelea/Gateway Building	\$ 682,788	\$ 863,479	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Used to fund future capital improvements to existing facility or replacement of existing building components.	Includes but not limited to elevator, windows, parking lots, light standards, flooring, accessibility upgrades, building security access and roofing.
LTC Interior Furnishings	\$ 17,896	\$ 7,996	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Used to fund new or replacement interior furnishing.	Includes but not limited to shelving, dressers, common room furniture does not include office furniture
<b>Planning and Economic Development</b>					
Bereford ST building	\$ 214,341	\$ 217,043	From Sale of Forest Property to her Majesty the Queen regarding St. Edmunds Township (Parks Canada)	Capital projects for this facility	Corp Serv min Apr 2016 renamed Edmund forestry reserve
<b>Social Services</b>					
Social Housing Buildings	\$ 1,685,438	\$ 1,996,090	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Used to fund future capital improvements to existing facility or replacement of existing building components.	Includes but not limited to elevator, windows, parking lots, light standards, flooring, accessibility upgrades, building security access and roofing.
Social Housing Debentures	\$ 138,566	\$ 118,154	Funded from the Sale of Social Housing Units. Funding equated the balance of the Debentures owing at the time of sale.	Used to fund current years debenture costs for social housing units sold previously.	

Reserve Name	Reserve Balance Prior Year	Reserve Balance	Typical Source of Funding	Typical Uses of Funding	Notes and Comments
Library Headquarters and Branch Locations	\$ 24,271	\$ 11,891	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Used to fund future capital improvements to existing facility or replacement of existing building components.	Includes but not limited to elevator, windows, parking lots, light standards, flooring, accessibility upgrades, shelving, building security access and roofing.
<b>Museum</b>					
Museum Building	\$ 59,379	\$ 61,507	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Used to fund future capital improvements to existing facility or replacement of existing building components.	Includes but not limited to elevator, windows, parking lots, light standards, flooring, accessibility upgrades, shelving, building security access and roofing.
<b>Transportation and Waste Management</b>					
Shop Replacement	\$ 29,038	\$ 299	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	To fund the replacement of the Lucknow Shop.	
Walkerton Sand Shed	\$ 107,753	\$ 94,989	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	To fund the replacement of the Walkerton sand and salt storage shed.	Contributions started in 2015
Wiarion Sand Shed	\$ 274,403	\$ 2,911	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	To fund the replacement of the Wiarion sand and salt storage shed.	Contributions started in 2016
Paisley Sand Dome	\$ 23,427	\$ 23,722	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	To fund the replacement of the Paisley sand and salt storage shed.	Contributions started in 2013 anticipating a replacement of the existing sand dome roof.

Reserve Name	Reserve Balance Prior Year	Reserve Balance	Typical Source of Funding	Typical Uses of Funding	Notes and Comments
Building Components	\$ 65,857	\$ 18,308	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Used to fund future capital improvements to existing facility or replacement of existing building components.	Includes but not limited to hydro upgrades, exhaust fans, windows, parking lots, light standards, flooring, accessibility upgrades, building security access and roofing.
<b>Vehicle and Machine Replacement</b>					
<b>Corporate Services</b>					
Park Street Operating Machinery	\$ 15,420	\$ 15,614	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Used to fund new capital purchases or replacements of existing vehicles or operating machinery	Includes Lawn Tractors
Cayley Street Operating Machinery	\$ 1,008	\$ 2,033	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Used to fund new capital purchases or replacements of existing vehicles or operating machinery	Includes Lawn Tractors
Information and Technology Vehicle	\$ 16,545	\$ 21,817	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Used to fund new capital purchases or replacements of existing vehicles or operating machinery	Operational fleet is one van.
<b>Human Resources</b>					
Health and Safety Vehicle Replacement	\$ 21,014	\$ 21,279	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Used to fund new capital purchases or replacements of existing vehicles or operating machinery	

Reserve Name	Reserve Balance Prior Year	Reserve Balance	Typical Source of Funding	Typical Uses of Funding	Notes and Comments
<b>Library</b>					
Vehicle Replacement	\$ 28,847	\$ 44,399	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Used to fund new capital purchases or replacements of existing vehicles or operating machinery	
<b>Planning and Economic Development</b>					
Trails Vehicle Replacement	\$ 12,878	\$ 21,267	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Used to fund new capital purchases or replacements of existing vehicles or operating machinery	
<b>Transportation and Waste Management</b>					
Machinery Replacement	\$ 442,226	\$ 679,545	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Used to fund new capital purchases or replacements of existing vehicles or operating machinery	Monies set aside for the purchase of a new Grader, Chipper, crew cab and Spray Patcher
<b>Furniture and Fixtures ( Office Furniture, Council Furniture, Meeting Room Furniture)</b>					
<b>Corporate Services</b>					
Office Furniture	\$ 7,507	\$ 11,520	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Used to fund new capital purchases or replacement of Office Furniture	
<b>Human Resources</b>					
Office Furniture	\$ 13,335	\$ 5,579	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Used to fund new capital purchases or replacement of Office Furniture	
<b>Paramedic Services</b>					
Office Furniture	\$ 3,603	\$ 38	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Used to fund new capital purchases or replacement of Office Furniture	



Reserve Name	Reserve Balance Prior Year	Reserve Balance	Typical Source of Funding	Typical Uses of Funding	Notes and Comments
<b>Planning and Economic Development</b>					
Office Furniture	\$ 10,475	\$ 12,936	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Used to fund new capital purchases or replacement of Office Furniture	
<b>Museum</b>					
Office Furniture	\$ 3,474	\$ 3,518	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Used to fund new capital purchases or replacement of Office Furniture	
<b>Other Capital Reserves</b>					
<b>Human Resources</b>					
Employee Wellness	\$ 3,168	\$ 3,208	Year End unspent capital earmarked for the employee wellness program	Specific undertakings related to the employee wellness program as deemed appropriate by Director and Council.	
Paramedic Services	\$ 243,492	\$ 124,760	Additional Funding Received for Paramedic Operations transferred to reserves through motion of committee.	Specific undertakings related to the paramedic capital program as deemed appropriate by Director and Council.	
<b>Operating Surplus Reserves</b>					
<b>Corporate Services</b>					
Tax Stabilization	\$ 2,062,093	\$ 1,668,019	Year end annual surplus.	Used to mitigate significant increases in tax rates as determined by Council. Available for unplanned or emergency situations as deemed appropriate by council	Bylaw 2012-036 To be used to offset the levy requirement in future years at the discretion of the Corporate Services Committee.

Reserve Name	Reserve Balance Prior Year	Reserve Balance	Typical Source of Funding	Typical Uses of Funding	Notes and Comments
<b>Long Term Care</b>					
Brucelea/Gateway Operating Surplus	\$ 281	\$ 285	Transfer of Year end Surplus	Used to offset future years budgets as deemed by council.	
<b>Library</b>					
Library Sustainability/Strategic Plan	\$ 36,428	\$ 30,073	Transfer of Year end Surplus	Used for the purpose of developing and implementation of the Library strategic plan as deemed by director and council.	2012 year end surplus
<b>Social Services</b>					
Social Assistance Operating Surplus	\$ 55,461	\$ 56,160	Transfer of Year end Surplus	Used to offset future years budgets as deemed by council.	Established through motion for surplus relating to OW and GWA in 1999 and 2009
Child Care Operating Surplus	\$ 33,674	\$ -	Transfer of Year end Surplus	Used to offset future years budgets as deemed by council.	Established by motion in 2008
CC Health and Safety Surplus	\$ 113,247	\$ 112,596	Transfer of Year end Surplus. Attributed to surplus of county contribution, additional funding received and as a result of year end TPAR reporting	Used to offset future years budgets as deemed by council.	Established by motions in 2009 and 2007

Reserve Name	Reserve Balance Prior Year	Reserve Balance	Typical Source of Funding	Typical Uses of Funding	Notes and Comments
Non Profit Housing Providers Subsidy Surplus	\$ 213,595	\$ 256,193	Transfer of Year end variance between budgeted Non Profit Subsidy and actual.	Used to offset future years budget fluctuations in Non Profit Subsidies as deemed by council.	
<b>Planning and Economic Development</b>					
Sale of Forest Product	\$ 82,282	\$ 83,319	Transfer of surplus created from the sale of forest products.	Used to offset future years forestry budgets as deemed by council.	Annual entry to balance surplus deficit created in the sale of forest products budget line. Bylaw 4081 June 2004
<b>Transportation and Waste Management</b>					
Transportation Operating Surplus	\$ 127,731	\$ 129,341	Transfer of Year end Surplus	Used to offset future years budgets as deemed by council.	Created from surplus in operational activities. Activities include but not limited to crack filling, shouldering and brushing
Waste Management	\$ 171,485	\$ 173,647	Transfer of Year end Surplus	Used to offset future years budgets as deemed by council.	
<b>Donation Reserves</b>					
<b>Long Term Care</b>					
Gateway Haven General Donations (specific to the home)	\$ 23,440	\$ 26,039	Contributions in the form of donations received from individuals, corporations, community groups and estates with no stipulations. As part of the year end process any donations over and above budget are transferred to the reserve.	Specific undertakings as deemed appropriate by Director and Council.	

Reserve Name	Reserve Balance Prior Year	Reserve Balance	Typical Source of Funding	Typical Uses of Funding	Notes and Comments
Gateway Haven Staff Donations - Training	\$ 2,519	\$ 2,551	Donations made through individuals or corporations to enhance staff training. As part of year end process donations received over the budget are transferred to the reserve.	Specific Training undertakings as deemed appropriate by Director and Council.	Medi Pro Training donation
Gateway Haven Resident Activities Donations (Program and Support ) Specific to the Home with stipulations	\$ 20,721	\$ 19,351	Donations made through individuals or corporations with stipulations related to enhancing resident activities. As part of year end process donations received over the budget are transferred to the reserve.	Specific undertakings related to the program and support activities provided by the home as deemed appropriate by Director and Council.	Includes a \$10,000 estate donation to support the Music Program at Gateway Haven as a legacy from Ruth Cameron and Charlotte Craig.
Brucelea Haven General Donations (specific to the Home)	\$ 21,989	\$ 22,266	Contributions in the form of donations received from individuals, corporations, community groups and estates with no stipulations. As part of the year end process any donations over and above budget are transferred to the reserve.	Specific undertakings as deemed appropriate by Director and Council.	Established by Bylaw 2763
Brucelea Haven Estate Donation (Stipulations Apply)	\$ 381,045	\$ 354,486	Contributions in the form of donations received from individuals estates with stipulations.	To be used towards purchasing furnishings for the home. as deemed appropriate by Director and Council.	McIntosh Estate

Reserve Name	Reserve Balance Prior Year	Reserve Balance	Typical Source of Funding	Typical Uses of Funding	Notes and Comments
Brucelea Haven Resident Activities Donations (Program and Support ) Specific to the Home	\$ 10,032	\$ 13,382	Donations made through individuals or corporations with stipulations related to enhancing resident activities. As part of year end process donations received over the budget are transferred to the reserve.	Specific undertakings related to the program and support activities provided by the home as deemed appropriate by Director and Council.	
<b>Social Services</b>					
Dorell Young (Stipulations Attached)	\$ 6,932	\$ 4,724	Donations made through individuals or corporations in memory of a former employee. As part of year end process donations received over the budget are transferred to the reserve.	For the purpose of providing gifts or gift cards at Christmas for children that are members of households receiving services of the Department.	Established in 2006. Bylaw 4282 Repealed and Replaced with Bylaw 2017-076
<b>Library</b>					
General Branch Specific Donations	\$ 16,734	\$ 26,326	Contributions in the form of donations received from individuals, corporations, community groups and estates with stipulations. As part of the year end process any donations over and above budget are transferred to the reserve.	Used to purchase operating materials or capital book purchases associated with the applicable branch as deemed appropriate by Director and Library Board.	Finance maintains a detailed account of the individual branch donations.
Southampton Branch Donation Bylaw 3346 ( Stipulations Attached)	\$ 78,611	\$ 79,602	Contributions in the form of donations received from individuals, corporations, community groups and estates with no stipulations. As part of the year end process any donations over and above budget are transferred to the reserve.	Must be spent on the Southampton Library Branch on the recommendation of the Bruce County Public Library Board and the approval of Council.	Requested Donation established in 1993 Estate of Alda Griffiths. Previously requests have been received by Saugeen shores related to the building.

Reserve Name	Reserve Balance Prior Year	Reserve Balance	Typical Source of Funding	Typical Uses of Funding	Notes and Comments
<b>Museum</b>					
General Donations (Specific to Museum)	\$ 70,735	\$ 36,497	Contributions in the form of donations received from individuals, corporations, community groups and estates with no stipulations. As part of the year end process any donations over and above budget are transferred to the reserve.	Specific undertakings as deemed appropriate by Director and Council.	This includes Shilling donation.
Marine Gallery Campaign (Stipulations Apply)	\$ 5,969	\$ 6,044	Funds raised in 2011 and 2012 for the Marine Gallery Campaign	Specific undertakings related to the Marine Gallery as deemed appropriate by Director and Council.	Campaign is no longer active
Archive Donation Krug Reserve Fund (Stipulations Apply)	\$ 601,171	\$ 619,891	Estate donation and residual received from the Krug Family.	Specific undertakings for the purpose of the Archives building for the storage and display of the archives of the County in Memory of Bruce and Howard Krug.	Established by Bylaw 2014-012
<b>Infrastructure- Roads/Bridges/Culverts/Traffic Control</b>					
<b>Transportation and Waste Management</b>					
Bridge Reserve	\$ 3,794,026	\$ 5,043,865	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Specific undertakings related to the Bridges as deemed appropriate by Director and Council.	
Culvert Reserve	\$ 117,498	\$ 118,980	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Specific undertakings related to the culverts as deemed appropriate by Director and Council.	Established for CR 86 Culvert and Stoney Creek Culvert

Reserve Name	Reserve Balance Prior Year	Reserve Balance	Typical Source of Funding	Typical Uses of Funding	Notes and Comments
Traffic Control Reserve	\$ 275,803	\$ 346,674	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Specific undertakings related to the Traffic Signals as deemed appropriate by Director and Council.	Established for various pedestrian and signal lights including 100K for Scone
Land Purchases	\$ 81,358	\$ 90,290	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Specific undertakings related to the land as deemed appropriate by Director and Council.	Established for land purchase 09F
Paved Roads Summarized	\$ 2,742,236	\$ 3,043,025	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Specific undertakings related to the paved roads capital as deemed appropriate by Director and Council.	Details by Road Sections maintained in Finance.
<b>Planning and Economic Development</b>					
CN Corridor	\$ 30,267	\$ 42,085	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Specific undertakings related to the CN Corridor as deemed appropriate by Director and Council.	
Lindsay Trail	\$ -	\$ -	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Specific undertakings related to the Lindsay Trail as deemed appropriate by Director and Council.	
<b>Designated Project or Special Purpose Reserves</b>					
<b>Non-Departmental</b>					
SWIFT	\$ 0	\$ 348,373	Monies reallocated from the Broadband project.	Funds set aside for the SWIFT project	
Hospital Grant	\$ 2,050	\$ -	Annual operating budget contributions.	Used to fund special contributions to local health care initiatives	Established in 1966 Bylaw 1909

Reserve Name	Reserve Balance Prior Year	Reserve Balance	Typical Source of Funding	Typical Uses of Funding	Notes and Comments
Working Fund	\$ 1,233,892	\$ 407,262	Annual operating budget contributions.	For the purpose of providing money to finance the County operations in each year until such time as the County levy is available.	Bylaw 1739
<b>Human Resources</b>					
Workers Safety Insurance	\$ 1,516,103	\$ 1,616,878	Transfers from operating budget. Funded through premiums charged to departments salary budgets. Contribution premiums are aligned using the WSIB maximum and forecasted rates to achieve WSIB Liability Obligation.	Funds the annual Health and Safety Budget, all WSIB claim costs, and Indemity insurance. Funds equipment costs related to modified work as deemed by Council.	Bylaw 3986 established in 2003 when the County went to a Schedule 1 Employer for WSIB. Contributions through the budget process were maintained and set aside for future claims. Minimum balance maintained should equate the WSIB actuarial evaluation obligation.
HR-Project reserve-Labeling	\$ 35,371	\$ 2,991	Year End unspent project funds earmarked for this purpose	electrical circuit labeling Labeling project in 2017	Established 2016 per Jan 6,2017 agenda
HR-Project reserve-Job Evaluation	\$ 65,198	\$ -	Committed funds trsf from Tax Stabilization	Job evaluation	
<b>CAO</b>					
Records Management	\$ 83,280	\$ 84,330	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Specific undertakings related to Records Management as deemed appropriate by Director and Council.	
<b>Corporate Services</b>					
Information and Technology - Project Management Portal	\$ 15,328	\$ 15,521	Annual Operating budget contributions.	Specific undertakings related to Project Management as deemed appropriate by Director and Council.	2011 Budget Contribution



Reserve Name	Reserve Balance Prior Year	Reserve Balance	Typical Source of Funding	Typical Uses of Funding	Notes and Comments
Bruce Remembers	\$ 3,066	\$ 3,104	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Specific undertakings related to the Bruce Remembers exhibit as deemed appropriate by Director and Council.	
Corp phone System	\$ 101,159	\$ 178,380	Year End unspent project funds earmarked for this purpose	Intended use is to replace the Corporate phone system.	2015 incomplete
Insurance	\$ 42,629	\$ 10,287	Transfer from Operating Budget	Used to cover liability deductibles.	Established in 1997
<b>Social Services</b>					
Community Participation	\$ 20,638	\$ 20,899	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Specific undertakings related to Strategic Community Initiatives as deemed appropriate by Director and Council.	
Best Start Childcare Reserve (Stipulations Apply)	\$ 449	\$ 455	Year End unspent. Provincially funded program earmarked for Best Start.	Specific undertakings related to Childcare Initiatives as deemed appropriate by Director and Council.	Bylaw 4292
Affordable Housing Program- New Home Owners Program (Stipulations Apply)	\$ 38,254	\$ 38,156	Funds received by the province for new home ownership subsidy. Annual Year End transfer for revolving funds earmarked for this purpose.	Revolving fund for the purpose of New Home Ownership. Funds must be used for the purpose of new home ownership.	
Affordable Housing Program- Home Repair revolving (Stipulations Apply)	\$ 29,512	\$ 31,770	Funds received by the province for Home Repair subsidy. Annual Year End transfer for revolving funds earmarked for this purpose.	Revolving fund for the purpose of Home Repair Funding. Funds must be used for the purpose of Home repairs	

Reserve Name	Reserve Balance Prior Year	Reserve Balance	Typical Source of Funding	Typical Uses of Funding	Notes and Comments
Affordable Housing Program - Creation of New Units	\$ 266,098	\$ 251,822	Annual operating budget transfer	Specific undertakings related to creating new unit affordable housing options as deemed appropriate by Director and Council.	Established in 2011 report to Social Services Committee
AHP and IAHP - Administration Funding	\$ 41,434	\$ 41,273	Transfer of monies received from the Province for the administration costs associated with administering the AHP and IAHP Program	Funds provided to encourage and enable planning and pre-development activities related to the AHP and IAHP. Including the administration costs related to the programs.	Affordable Housing Program and Investment in Affordable Housing Program. Stipulations apply.
<b>Planning and Economic Development</b>					
Official Plan Updates and Site Guidelines	\$ 18,676	\$ 18,912	Year End entry for project remaining committed funds earmarked for this purpose		
County Reforestation - Reserve Fund Funds (Stipulations Apply)	\$ 52,854	\$ 53,520	Funds received from the Ministry of Natural Resources in 1990.	Monies shall be expended only on the recommendation of the ATP Committee and the approval of Council for the purpose of acquiring County Forest property.	Established by Bylaw 3167 as a Reserve Fund
Water Resource Grants - Economic Development	\$ 5,140	\$ 5,205	Year End entry for project remaining committed funds earmarked for this purpose	Funds utilized to fund future years water resource grants.	
Brant Tract Shed	\$ 8,087	\$ 1,448	Year End entry for project remaining committed funds earmarked for this purpose	Funds utilized to fund the continuation of this project.	

Reserve Name	Reserve Balance Prior Year	Reserve Balance	Typical Source of Funding	Typical Uses of Funding	Notes and Comments
Branding	\$ 4,524	\$ 62,687	Year end transfer of unspent project funds for Food Project and product development reassigned to offset branding in 2015 budget	Funds committed to Corporate Branding Project	
Rural Economic Development Program	\$ 7,242	\$ 7,333	Year End entry for project remaining committed funds earmarked for this purpose	Funds committed to fund Rural Economic Development Program subsidized by the Province. For the purpose of regional marketing, promotion and/or branding activities and Economic development plans and/or strategies.	
Renovations	\$ -	\$ 10,126	Year End unspent Capital funds earmarked for this purpose	Unspent funds redirected in 2015 to be used for the purpose of renovating Library Headquarters as deemed by council	Portion of unspent Capital funds
Prov RED program	\$ -	\$ 42,888	yearend unspent funds for this project	Unspent county contribution for Provincial multi year RED program	

Reserve Name	Reserve Balance Prior Year	Reserve Balance	Typical Source of Funding	Typical Uses of Funding	Notes and Comments
Signage	\$ 10,479	\$ 10,611	Year End unspent Capital funds earmarked for this purpose	Funds utilized for Bruce County signage project related to economic development.	Original unspent is from 2008
<b>Transportation and Waste Management</b>					
Bike Master Plan	\$ 51,031	\$ 51,674	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose		
Sign Project	\$ 41,266	\$ 67,101	Year End unspent capital earmarked for this purpose	Funds utilized for Bruce County signage project related to economic development.	
Emerald Ash Bore	\$ 10,218	\$ 10,347	Year End unspent capital earmarked for this purpose	Specific undertakings related to Emerald Ash Bore as deemed appropriate by Director and Council.	
County Road West Road	\$ 1,440,033	\$ 1,551,815	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Specific undertakings related to the west road as deemed appropriate by Director and Council.	2016 trsf from tax stabilization reserve for SON assessment \$47,024
Rd 26B	\$ 1,095	\$ 13,570	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Specific undertakings related to road 26B as deemed appropriate by Director and Council.	2017 trsf from tax stabilization reserve for Rd 26B 1095.09
Drainage	\$ -	\$ 104,749	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Specific undertakings related to drainage as deemed appropriate by Director and Council	

Reserve Name	Reserve Balance Prior Year	Reserve Balance	Typical Source of Funding	Typical Uses of Funding	Notes and Comments
Waste Management Future Planning - Reserve Fund	\$ 1,061,481	\$ 1,074,862	Annual Operating budget contributions.	Monies shall be expended only on the recommendation of the ATP Committee, the Committee charged with the responsibility for waste management and upon the approval of Council when required for the purposes of waste management planning requirements.	Established by Bylaw 3546 in 1996
<b>Library</b>					
Literacy Program	\$ 25,689	\$ 16,976	Year End unspent project funds earmarked for this purpose	Specific undertakings related to Literacy Program as deemed appropriate by Director and Council.	
Sale of Used Library Books	\$ 18,028	\$ 18,256	Year end transfer of the variance of funds generated at individual branches from the sale of used Library Books, and the purchases made through out the year	Used to purchase operating materials or capital book purchases associated with the applicable branch as deemed appropriate by Director and Library Board.	Finance maintains a detailed account of the individual branch donations. Established by motion in 2008.
Special One Time Funding	\$ 58,397	\$ 59,133	Year end transfer of provincial one time funding in 2006.	Specific undertakings related to strengthen literacy and life long learning as deemed appropriate by Director and Council.	

Reserve Name	Reserve Balance Prior Year	Reserve Balance	Typical Source of Funding	Typical Uses of Funding	Notes and Comments
Accessibility	\$ 6,223	\$ 6,301	Operating budget transfer.	Specific undertakings related to accessibility as deemed appropriate by Director and Council.	Established in 2004
<b>Museum</b>					
First Nations Exhibit	\$ 4,680	\$ 4,739	Year End unspent project funds earmarked for this purpose	Specific undertakings related to First Nations Exhibit as deemed appropriate by Director and Council.	
Acquisition for Collections	\$ 357	\$ 1,754	Monies generated from the sale of de-accessioned Museum Artifacts	Specific undertakings related to collection related projects deemed appropriate by Director and Council.	Bylaw 2015-031

Inventory Reserve	\$ 250,000	\$ 250,000
	<b>\$ 24,401,813</b>	<b>\$ 25,914,730</b>



## Committee Report

To: Warden Paul Eagleson  
Members of the Corporate Services Committee

From: Bettyanne Cobean, C.M.O.  
Director of Corporate Services

Date: July 5, 2018

Re: Working Capital Reserve

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### Recommendation:

The Working Capital Reserve Report is for information.

### Background:

It is worthy to review the approved initiatives that are currently being financed from the Working Capital Reserve with repayment arrangements.

You will recall that the June 1<sup>st</sup>, 2017 report, related to the Tax Stabilization Reserve, approved the repayment of two 2014, and one 2015 Museum projects totaling \$46,640.

	Approved August 6, 2015	\$6,178.78
Museum Strategic Plan/Cultural Development Fund	Approved April 3, 2014	\$12,321.22
Museum Marine Heritage	Approved 2014 Budget	\$28,140
Total		\$46,640

Maximum approved borrowing includes the following projects:

Purchase of 268 Berford Street (Peninsula Hub)	\$560,000
Health Services (Long Term Care) Nurse Call System	\$359,000
Administration Centre Park Street Renovations	\$150,000
Transportation - Wiarton Depot	\$1,194,000
Museum - Last Frontier Project	\$15,000

Given the current borrowing there is no further room to borrow from the Working Capital Reserve.



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**Financial/Staffing/Legal/ITS Consideration:**

Other than identified in the report, there are no other staffing, legal or ITS considerations associated with this report.

**Interdepartmental Consultation:**

Council has approved the borrowing listed in this report.

**Link to Strategic Goals and Elements:**

None.

**Approved by:**

Kelley Coulter  
Chief Administrative Officer





## Committee Report

**To:** Warden Paul Eagleson  
Members of the Corporate Services Committee

**From:** Bettyanne Cobean, C.M.O.  
Director of Corporate Services

**Date:** July 5, 2018

**Re:** Chesley Bridge Replacement -  
Municipal Disaster Recovery Assistance (MDRA) -  
Claim Submission

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### Recommendation:

The Chesley Bridge Replacement - Municipal Disaster Recovery Assistance - Claim Submission Report is for information.

### Background:

The replacement of the Chesley bridge, that was damaged the week of February 18, 2018 by the unseasonable high water flows in the Saugeen River, is a priority for Bruce County. At the April 5<sup>th</sup> meeting Committee approved an amendment to the 2018 budget to include the replacement costs for the Chesley Bridge. The preliminary cost of the project was estimated at \$3.2 million to be financed internally or alternatively with long term borrowing but it is anticipated that the County may be eligible for funding from the Province's Municipal Disaster Recover Assistance (MDRA) program.

On May 3, 2018 the Corporate Services Committee adopted a resolution to request the Minister of Municipal Affairs and Housing to activate the Municipal Disaster Recovery Assistance program and delegated the Treasurer to verify and attest to the accuracy of the claim.

The Municipal Disaster Recovery Assistance program is designed to provide financial assistance to help Ontario municipalities recover from natural disasters. The sudden and unexpected damage to the Chesley Bridge is expected to be an eligible project but what is still unknown at this time is the depth of that eligibility given the age of the bridge.



As previously reported the MDRA program is based on a sliding scale cost-sharing formula. The formula is applied when eligible costs are at least equal to three percent of the municipality's Own Purpose Taxation Levy. The Own Purpose Taxation levy refers to the total taxes a municipality is eligible to collect to fund its own budget, less certain adjustments, and is intended as a measure of the municipality's financial capacity.

Under this sharing formula the eligible costs for this project would need to exceed \$1.29M for Bruce County to qualify. Based on the initial claim summary, that was submitted on June 21<sup>st</sup>, eligible costs are calculated to total \$2,794,516. The HST rebateable portion is factored into this total and not included as an eligible cost.

If eligible municipal costs reach the 3% threshold and the program is activated, the province will reimburse the municipality at 75% for expenses up to the first 3% of the municipality's Own Purpose Taxation levy, ie \$1.29M. The County will be responsible for the remaining 25% of these expenses. For eligible expenses incurred beyond 3%, the province will reimburse the municipality at 95% and the County will be responsible for the remaining 5%.

#### **Financial/Staffing/Legal/ITS Consideration:**

The 2018 budget has been amended to include the full cost of the bridge replacement and will be modified once the results of the MDRA application are known. Staff are reviewing the OCIF Top-Up Application eligibility and expect to submit a proposal for funding for the Chesley Bridge Replacement under this program as well prior to the August 28<sup>th</sup> deadline. There are no specific staffing, legal or ITS considerations associated with this report.

#### **Interdepartmental Consultation:**

The Finance Division of Corporate Services were assisted by Transportation and Environmental Services in the preparation of the submission and supporting documents.

#### **Link to Strategic Goals and Elements:**

None identified

#### **Approved by:**

Kelley Coulter  
Chief Administrative Officer



## Committee Report

**To:** Warden Paul Eagleson  
Members of the Corporate Services Committee

**From:** Bettyanne Cobean, C.M.O.  
Director of Corporate Services

**Date:** July 5, 2018

**Re:** 2016 Annual Energy Consumption & Green House Gas Emissions Report

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### Recommendation:

This 2016 Annual Energy Consumption and Green House Gas Emissions Report is for information.

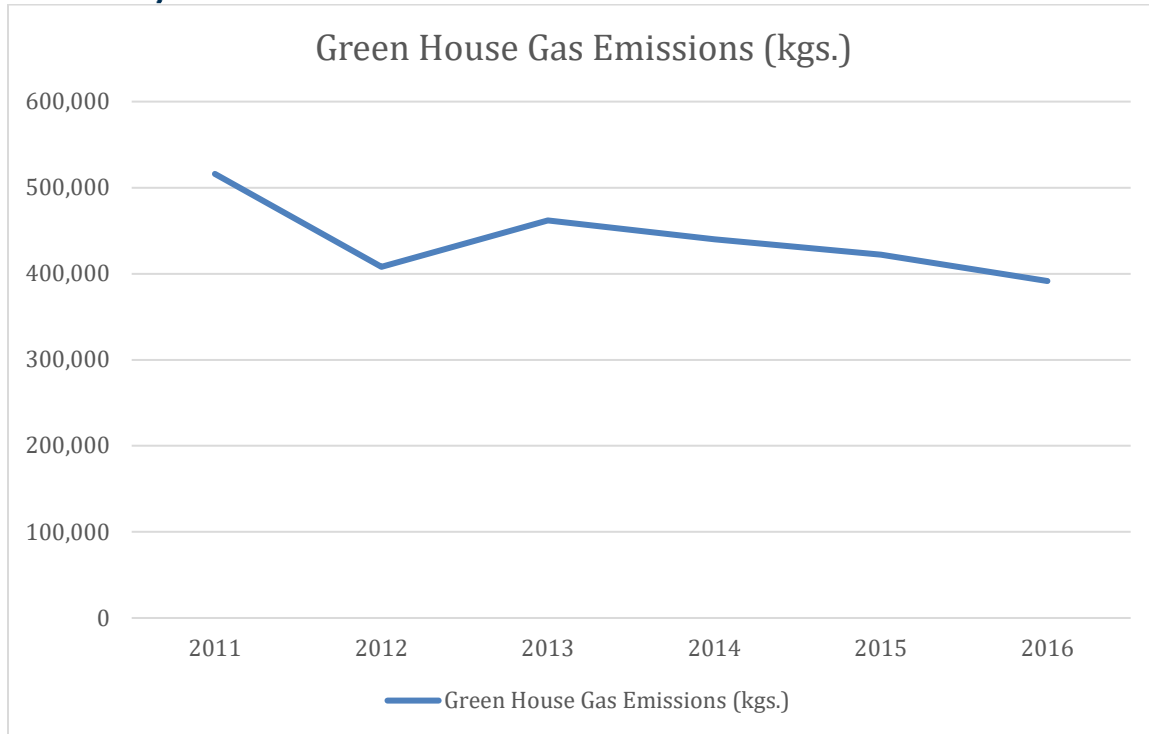
### Background:

Ontario Regulation 397/11 made under the Provincial Government's Green Energy Act, 2009 states the County must report by July 1, 2018 for our 2016 energy consumption and greenhouse gas emissions for specific building operations. These include the Museum and Cultural Centre, Park Street Administration Centre, Peninsula Hub, Transportation Depots and the Ambulance Stations at Port Elgin, Tobermory and Walkerton where the County pays the utilities. The Long Term Care Homes are not required to be included.

The required 2016 report has now been completed and submitted to the Ministry of Energy. As per the Regulation a copy has also been posted on the County's website and intranet.

The 2016 report is similar in format to that submitted the previous five years for the same fifteen County buildings with one addition being the Peninsula Hub.

Total annual greenhouse gas emissions (kgs.) for the period 2011-2016 for these buildings are as follows; 516,000, 408,000, 462,000, 440,051, 422,222 and 391,536 respectively. The following graph demonstrates the decline since 2013.



Significant drivers of greenhouse gas emissions and energy consumption (such as weather, climate, occupancy and operating conditions) are not accounted for in the calculations.

**Financial/Staffing/Legal/IT Considerations:**

There is no staffing, legal or IT considerations associated with this report.

**Interdepartmental Consultation:**

There was no interdepartmental consultation required for this report.

**Link to Strategic Goals and Elements:**

There are no links to the Strategic Plan associated with this report.

Written by: Jennifer Smith - Purchasing Manager

Approved by:

Kelley Coulter  
Chief Administrative Officer



## Committee Report

To: Warden Paul Eagleson  
Members of the Corporate Services Committee

From: Bettyanne Cobean, C.M.O.  
Director of Corporate Services

Date: July 5, 2018

Re: 2018 Property Tax Capping Update

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### Recommendation:

The 2018 Property Tax Capping Update report is for information.

### Background:

The Province of Ontario introduced Current Value Assessment (CVA) in 1998, with the goal of improving the consistency and equity of the assessment process in Ontario. At that time, there was concern that taxpayers in the business property classes (industrial and commercial) would have to absorb extraordinarily high property tax increases due to the change in their assessment valuation. To alleviate that impact, the Province enacted a number of transitional provisions through the Fairness for Property Taxpayers Act, 1998, the Continued Protection for Property Taxpayers Act, 2000, and various legislative amendments and regulatory provisions under the Municipal Act, 2001 ('the Act').

The Ministry of Finance introduced new flexibility within the Property Tax System in 2016 through Bill 144, The Budget Measures Act, 2015 and Council adopted the additional enhancements. The enhancements increased municipal flexibility to accelerate progress to Current Value Assessment (CVA) level taxes and to exit or phase-out from the program under certain conditions.

Historically, Council has approved the application of all available capping options for business and multi-residential properties that would maximize the movement of properties to their Current Value Assessment level taxes, while at the same time minimize the cost of capping. A summary of the 2018 options, approved on December 7, 2017, is presented below:

- i. Annualized Tax Limit - Cap based on previous year's annualized tax

That the cap on annualized taxes be 10%



ii. CVA Tax Limit - Cap based on previous year's CVA tax  
That the cap on CVA taxes be 10%

iii. CVA Tax Threshold for Protected Properties (Increasesers) - Threshold is applied to  
move certain protected properties to full CVA taxes

That the threshold that applies to capped properties be set at the maximum  
allowable amount without creating a shortfall for each of the multi-residential,  
commercial and industrial property classes - \$500

iv. CVA Tax Threshold for Claw Back Properties (Decreasers) - Threshold is applied to  
move certain clawed back properties to full CVA taxes

That the threshold that applies to clawed back properties be set at the maximum  
allowable amount without creating a shortfall for each of the multi-residential  
commercial and industrial property classes - \$500 Minimum Tax Level for New to  
Class / New Construction Properties

That the minimum tax level for new to class / new construction properties be  
100%.

v. Stay at CVA Tax

a. the "Stay at CVA Tax Option" excludes properties that were at CVA tax in 2017  
from the capping and claw-back calculation in 2018;'

b. The "Cross CVA Tax Option" excludes properties that would move from being  
capped in 2017 to being clawed back in 2018 or from being clawed back in 2017 to  
being capped in 2018 as a result of the changes to the CVA tax caused by the 2018  
reassessment;

vi. That paragraphs 1, 2 and 3, of Subsection 8.0.2 (2) of Ontario Regulation 73/03  
shall apply whereby properties that meet any of the following conditions shall be  
exempt from the capping calculations set out under Part IX of The Act for the  
taxation year:

a. The capped taxes for the property in the previous year were equal to its  
uncapped taxes for that year.

b. The capped taxes for the property in the previous year were lower than the  
property's uncapped taxes for that year, and the current year's capped taxes  
would be higher than the current year's uncapped taxes if Part IX were  
applied.



- c. The capped taxes for the property in the previous year were higher than the property's uncapped taxes for that year, and the current year's capped taxes would be lower than the current year's uncapped taxes if Part IX were applied.
- vii. That the vacant land properties be excluded from the capping phase out.
- viii. That capping protection be limited only to reassessment related changes prior to 2018.

Council has adopted a long-standing policy of funding the cost of capping protection by establishing "claw back" rates for each protected class. These rates must be set prior to the issuance of the final property tax bills by the local municipalities. The Act also requires the County to ensure that decreases and increases are equalized across the lower tier municipalities through a process called banking. Banking is the inter-municipal transfer of additional tax levy funds raised from claw back properties to offset the underfunding received from the capped properties.

All multi-residential capped properties started to pay their Current Value Assessment level taxes in 2008, so no multi-residential properties have had to be clawed back since then.

Today I am pleased to report that the industrial and commercial classes in 2018 will also pay their Current Value Assessment level taxes and no banking will be required. After almost two decades the need for the capping options has ended and if there are no changes will be eligible to exit in 2019.

#### **Financial/Staffing/Legal/IT Considerations:**

There is no staffing, legal or ITS considerations associated with this report.

#### **Interdepartmental Consultation:**

The Lower Tier Treasurers are aware of the capping status.

#### **Link to Strategic Goals and Elements:**

None identified

#### **Approved by:**

Kelley Coulter  
Chief Administrative Officer