



Corporate Services Committee Agenda

Thursday, August 2, 2018
9:30 a.m.

Council Chambers,
County Administration Centre, Walkerton

1. Declaration of Pecuniary Interest
2. Action Items
 - A. Generator Inspection and Compliance - Transfer from Reserves
3. Information Items
 - A. Forecasted Reserves - December 31st, 2018
 - B. Ontario Regulation 284/09 Budget Impacts Annual Disclosure
 - C. Chesley Bridge Replacement - Municipal Disaster Recovery Assistance (MDRA)
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 August 2nd, 2018 meeting.

5. Next Meeting
September 6, 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: August 2, 2018

Re: Generator Inspection and Compliance -
Transfer from Reserves

Recommendation:

That the expenditures required to complete the necessary repairs and upgrades to the Cayley Street and Park Street generators, estimated at approximately \$30,000 + HST, to be financed from the Cayley Street and Park Street Building Reserves in 2018, be approved.

Background:

Earlier this year we received a communication from the vendor who regularly services and maintains the Cayley Street and Park Street generators. The vendor advised that their company had received orders from Technical Standards & Safety Authority (TSSA) for not reporting conditions of clients not meeting current codes. At the same time, we learned that generators must be certified every ten years. Neither generators have been certified since installation in 2004. The Environmental Services Manager immediately arranged for an inspection of the generators to determine the requirements to meet current code for certification. It was determined, through this inspection, that the generators are not in compliance and they were red tagged by the inspector and we have 90 days to complete the necessary upgrades to meet current TSSA code requirements, or apply to TSSA for an extension.

The required upgrades are primarily related to the fuel tanks and exhaust systems and are estimated to cost approximately \$30,000 + HST.



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It is the opinion of staff that the required upgrades can be completed within the 90 day period and funded from the Park Street and Cayley Street Building Reserves established for this type of expenditure.

Financial/Staffing/Legal/ITS Consideration:

The Park Street Reserve is forecasted to have a balance of \$205,000 at yearend and the Cayley Street Reserve balance is forecasted to total \$267,000 and are more than adequate to finance these estimated costs without creating any burden.

If the upgrades are not completed and certification is not obtained fuel companies could refuse to fuel the tanks and TSSA would likely terminate the use of the generator.

There is no staffing or ITS considerations associated with this report at this time.

Interdepartmental Consultation:

The Environmental Service Manager has shared his knowledge of the 10-year certification requirement with other Facility Managers in the organization.

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: August 2, 2018

Re: Forecasted Reserves - December 31, 2018

Recommendation:

The Forecasted Reserves 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 reserve balances forecasted for December 31, 2018 based on the approved budget and current and projected spending to yearend. The significant reduction in the yearend balance totals \$11,134,995 and the major contributors are highlighted in the following table:

Reserve	Balance Jan 1, 2017	Balance Jan 1, 2018	Forecasted Jan 1, 2019	Variance 2017 to 2018
Housing - Buildings	1,685,438	1,996,090	1,524,675	471,415
Transportation - Machinery Replacement	442,226	679,545	304,345	375,200
Tax Stabilization	2,062,093	1,668,019	735,189	932,830
Information Technology - All	1,169,534	1,249,979	416,750	833,229
Corporate Phone System	101,159	178,380	0	178,380
Cayley and Park Street Building	613,277	674,482	472,806	201,676
SWIFT	0	348,373	176,355	172,018
Health Services LT Donations	459,745	438,074	255,256	182,818
Museum - Archives Krug Donation	601,171	619,891	55,271	546,620
Transportation - Bridge Reserve	3,794,026	5,043,865	733,392	4,310,473
Transportation - Paved Roads	2,742,236	3,043,025	771,395	2,271,630



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Financial/Staffing/Legal/ITS Consideration:

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

Interdepartmental Consultation:

The analysis has been prepared with input from the Directors and a copy has been circulated for their information.

Link to Strategic Goals and Elements:

None identified

Approved by:

Kelley Coulter
Chief Administrative Officer

**Reserves and Reserve Funds
SCHEDULE A**

Reserve Name	Reserve Balance Prior Year	Reserve Balance	Forecasted Balance	Typical Source of Funding	Typical Uses of Funding	Notes and Comments
	2016	2017	2018			
Information and Technology Capital Reserve Funds (All Departments)						
Financial Software	\$ 144,203	\$ 166,273	\$ 22,073	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	\$ 3,104	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	\$ 172,302	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	\$ 26,176	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	\$ 135,522	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	\$ 52,319	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	
WEB SITE ICCI	\$ 5,189	\$ 5,254	\$ 5,254	Transfer of funds received from Province to host web site.	Used to fund annual cost associated with hosting web site ICCI.	

Reserve Name	Reserve Balance Prior Year	Reserve Balance	Forecasted Balance	Typical Source of Funding	Typical Uses of Funding	Notes and Comments
Equipment Replacement						
Corporate Services						
Office Equipment	\$ 8,852	\$ 10,989	\$ 12,989	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	\$ 137,687	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	\$ 71,798	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	\$ 30,397	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.
Health Services -Paramedic Services						
Medical Equipment -	\$ 70,174	\$ 158,649	\$ 232,649	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.
Medical Equipment - Public Access Defibs	\$ 72,965	\$ 28,317	\$ 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.

Reserve Name	Reserve Balance Prior Year	Reserve Balance	Forecasted Balance	Typical Source of Funding	Typical Uses of Funding	Notes and Comments
Health Services - Long Term Care						
Medical equipment -	\$ 36,210	\$ 40,038	\$ 35,038	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Acquisition of medical equipment. Including but not limited to Bathtubs and Slings.	
Other Operational	\$ 32,556	\$ 32,966	\$ 32,966	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Acquisition of operational equipment either new or replacement as deemed by Council. Including but not limited to appliances.	
Library						
Other Operational Equipment	\$ 18,067	\$ 13,232	\$ 13,232	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Acquisition of operational equipment either new or replacement as deemed by Council. Including but not limited to office equipment.	
Museum						
Other Operational Equipment	\$ 5,305	\$ 5,372	\$ 5,372	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Acquisition of operational equipment either new or replacement as deemed by Council. Including but not limited to office equipment and theatre equipment.	
Transportation and Waste Management -Trails and Forestry						
Trails Equipment	\$ 10,111	\$ 10,239	\$ 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.	

Reserve Name	Reserve Balance Prior Year	Reserve Balance	Forecasted Balance	Typical Source of Funding	Typical Uses of Funding	Notes and Comments
Transportation and Waste Management						
Office Equipment	\$ 1,737	\$ 1,759	\$ 2,959	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	\$ (7,497)	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
Facility Reserves						
Corporate Services						
Cayley Street Building	\$ 332,782	\$ 363,866	\$ 205,190	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	\$ 267,616	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.
Library Headquarters	\$ 46,420	\$ 62,195	\$ 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.
Health Services - Long Term Care						
Brucelea/Gateway Building	\$ 682,788	\$ 863,479	\$ 864,787	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	Forecasted Balance	Typical Source of Funding	Typical Uses of Funding	Notes and Comments
LTC Interior Furnishings	\$ 17,896	\$ 7,996	\$ 49,996	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
Planning and Economic Development						
Wiarthon Hub	\$ 214,341	\$ 217,043	\$ 207,043	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
Human Services - Social Housing						
Social Housing Buildings	\$ 1,685,438	\$ 1,996,090	\$ 1,524,675	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	\$ 97,742	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.	
Library						
Library Headquarters and Branch Locations	\$ 24,271	\$ 11,891	\$ 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.
Museum						
Museum Building	\$ 59,379	\$ 61,507	\$ 59,046	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.

Reserve Name	Reserve Balance Prior Year	Reserve Balance	Forecasted Balance	Typical Source of Funding	Typical Uses of Funding	Notes and Comments
Transportation and Waste Management						
Shop Replacement	\$ 29,038	\$ 299	\$ 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	\$ 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
Wiaraton Sand Shed	\$ 274,403	\$ 2,911	\$ 2,911	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	To fund the replacement of the Wiaraton sand and salt storage shed.	Contributions started in 2016
Paisley Sand Dome	\$ 23,427	\$ 23,722	\$ 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.
Building Components	\$ 65,857	\$ 18,308	\$ 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.
Vehicle and Machine Replacement						
Corporate Services						
Park Street Operating Machinery	\$ 15,420	\$ 15,614	\$ 2,614	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

Reserve Name	Reserve Balance Prior Year	Reserve Balance	Forecasted Balance	Typical Source of Funding	Typical Uses of Funding	Notes and Comments
Cayley Street Operating Machinery	\$ 1,008	\$ 2,033	\$ 4,033	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	\$ 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.
Human Resources						
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	
Library						
Vehicle Replacement	\$ 28,847	\$ 44,399	\$ 56,399	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	
Transportation and Waste Management -Trails and Forestry						
Trails Vehicle Replacement	\$ 12,878	\$ 21,267	\$ 32,267	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	
Transportation and Waste Management						
Machinery Replacement	\$ 442,226	\$ 679,545	\$ 304,345	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

Reserve Name	Reserve Balance Prior Year	Reserve Balance	Forecasted Balance	Typical Source of Funding	Typical Uses of Funding	Notes and Comments
Furniture and Fixtures (Office Furniture, Council Furniture, Meeting Room Furniture)						
Corporate Services						
Office Furniture	\$ 7,507	\$ 11,520	\$ 2,391	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Used to fund new capital purchases or replacement of Office Furniture	
Human Resources						
Office Furniture	\$ 13,335	\$ 5,579	\$ 1,404	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Used to fund new capital purchases or replacement of Office Furniture	
Health Services -Paramedic Services						
Office Furniture	\$ 3,603	\$ 38	\$ 38	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Used to fund new capital purchases or replacement of Office Furniture	
Planning and Economic Development						
Office Furniture	\$ 10,475	\$ 12,936	\$ 10,636	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Used to fund new capital purchases or replacement of Office Furniture	
Museum						
Office Furniture	\$ 3,474	\$ 3,518	\$ 44	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose	Used to fund new capital purchases or replacement of Office Furniture	
Other Capital Reserves						
Human Resources						
Employee Wellness	\$ 3,168	\$ 3,208	\$ 2,208	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.	

Reserve Name	Reserve Balance Prior Year	Reserve Balance	Forecasted Balance	Typical Source of Funding	Typical Uses of Funding	Notes and Comments
Paramedic Services	\$ 243,492	\$ 124,760	\$ 74,760	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.	
Operating Surplus Reserves						
Corporate Services						
Tax Stabilization	\$ 2,062,093	\$ 1,668,019	\$ 735,189	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.
Health Services - Long Term Care						
Brucelea/Gateway Operating Surplus	\$ 281	\$ 285	\$ 285	Transfer of Year end Surplus	Used to offset future years budgets as deemed by council.	
Library						
Library Sustainability/Strategic Plan	\$ 36,428	\$ 30,073	\$ 25,073	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
Human Services						
Social Assistance Operating Surplus	\$ 55,461	\$ 56,160	\$ 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

Reserve Name	Reserve Balance Prior Year	Reserve Balance	Forecasted Balance	Typical Source of Funding	Typical Uses of Funding	Notes and Comments
CC Health and Safety Surplus	\$ 113,247	\$ 112,596	\$ 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
Non Profit Housing Providers Subsidy Surplus	\$ 213,595	\$ 256,193	\$ 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.	
Transportation and Waste Management -Trails and Forestry						
Sale of Forest Product	\$ 82,282	\$ 83,319	\$ 63,319	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
Transportation and Waste Management						
Transportation Operating Surplus	\$ 127,731	\$ 129,341	\$ 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	\$ 173,647	Transfer of Year end Surplus	Used to offset future years budgets as deemed by council.	
Donation Reserves						
Health Services - Long Term Care						
Gateway Haven General Donations (specific to the home)	\$ 23,440	\$ 26,039	\$ 11,039	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	Forecasted Balance	Typical Source of Funding	Typical Uses of Funding	Notes and Comments
Gateway Haven Staff Donations - Training	\$ 2,519	\$ 2,551	\$ 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	\$ 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	\$ 2,466	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	\$ 206,468	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
Brucelea Haven Resident Activities Donations (Program and Support) Specific to the Home	\$ 10,032	\$ 13,382	\$ 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.	

Reserve Name	Reserve Balance Prior Year	Reserve Balance	Forecasted Balance	Typical Source of Funding	Typical Uses of Funding	Notes and Comments
Human Services						
Dorell Young (Stipulations Attached)	\$ 6,932	\$ 4,724	\$ 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
Library						
General Branch Specific Donations	\$ 16,734	\$ 26,326	\$ 12,800	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	\$ 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.
Museum						
General Donations (Specific to Museum)	\$ 70,735	\$ 36,497	\$ 27,953	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.

Reserve Name	Reserve Balance Prior Year	Reserve Balance	Forecasted Balance	Typical Source of Funding	Typical Uses of Funding	Notes and Comments
Marine Gallery Campaign (Stipulations Apply)	\$ 5,969	\$ 6,044	\$ 2,575	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	\$ 55,271	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
Infrastructure- Roads/Bridges/Culverts/Traffic Control						
Transportation and Waste Management						
Bridge Reserve	\$ 3,794,026	\$ 5,043,865	\$ 733,392	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	\$ 78,980	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
Traffic Control Reserve	\$ 275,803	\$ 346,674	\$ 282,924	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	\$ 60,290	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	\$ 771,395	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.

Reserve Name	Reserve Balance Prior Year	Reserve Balance	Forecasted Balance	Typical Source of Funding	Typical Uses of Funding	Notes and Comments
Transportation and Waste Management -Trails and Forestry						
CN Corridor	\$ 30,267	\$ 42,085	\$ 100,791	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.	
Designated Project or Special Purpose Reserves						
Non-Departmental						
SWIFT	\$ 0	\$ 348,373	\$ 176,355	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
Working Fund	\$ 1,233,892	\$ 407,262	\$ 407,042	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
Human Resources						
Workers Safety Insurance	\$ 1,516,103	\$ 1,616,878	\$ 1,648,570	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.

Reserve Name	Reserve Balance Prior Year	Reserve Balance	Forecasted Balance	Typical Source of Funding	Typical Uses of Funding	Notes and Comments
HR-Project reserve-Labeling	\$ 35,371	\$ 2,991	\$ 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	
CAO						
Records Management	\$ 83,280	\$ 84,330	\$ 54,330	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.	
Corporate Services						
Information and Technology - Project Management Portal	\$ 15,328	\$ 15,521	\$ 15,521	Annual Operating budget contributions.	Specific undertakings related to Project Management as deemed appropriate by Director and Council.	2011 Budget Contribution
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	\$ 0	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	\$ 235,287	Transfer from Operating Budget	Used to cover liability deductibles.	Established in 1997
Human Services						
Community Participation	\$ 20,638	\$ 20,899	\$ 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.	

Reserve Name	Reserve Balance Prior Year	Reserve Balance	Forecasted Balance	Typical Source of Funding	Typical Uses of Funding	Notes and Comments
Best Start Childcare Reserve (Stipulations Apply)	\$ 449	\$ 455	\$ 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	\$ 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	\$ 2,270	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	
Affordable Housing Program - Creation of New Units	\$ 266,098	\$ 251,822	\$ 213,615	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	\$ 33,515	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.
Planning and Economic Development						
Official Plan Updates and Site Guidelines	\$ 18,676	\$ 18,912	\$ 3,912	Year End entry for project remaining committed funds earmarked for this purpose		

Reserve Name	Reserve Balance Prior Year	Reserve Balance	Forecasted Balance	Typical Source of Funding	Typical Uses of Funding	Notes and Comments
County Reforestation - Reserve Fund Funds (Stipulations Apply)	\$ 52,854	\$ 53,520	\$ 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	\$ 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	\$ 1,448	Year End entry for project remaining committed funds earmarked for this purpose	Funds utilized to fund the continuation of this project.	
Branding	\$ 4,524	\$ 62,687	\$ 33,187	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	\$ 7,333	Year End entry for project remaining committed funds earmarked for this purpose	Funds committed to fund Rural Economic Develop 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	\$ 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

Reserve Name	Reserve Balance Prior Year	Reserve Balance	Forecasted Balance	Typical Source of Funding	Typical Uses of Funding	Notes and Comments
Prov RED program	\$ -	\$ 42,888	\$ 534	yearend unspent funds for this project	Unspent county contribution for Provincial multi year RED program	
Signage	\$ 10,479	\$ 10,611	\$ 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
Transportation and Waste Management						
Bike Master Plan	\$ 51,031	\$ 51,674	\$ 51,674	Annual Operating budget contributions. Year End unspent capital earmarked for this purpose		
Sign Project	\$ 41,266	\$ 67,101	\$ 42,101	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	\$ 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	\$ 1,351,815	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	\$ 2,570	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	\$ 1,304	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	Forecasted Balance	Typical Source of Funding	Typical Uses of Funding	Notes and Comments
Waste Management Future Planning - Reserve Fund	\$ 1,061,481	\$ 1,074,862	\$ 1,024,862	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
Library						
Literacy Program	\$ 25,689	\$ 16,976	\$ 1,976	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	\$ 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	\$ 49,133	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.	
Accessibility	\$ 6,223	\$ 6,301	\$ 6,301	Operating budget transfer.	Specific undertakings related to accessibility as deemed appropriate by Director and Council.	Established in 2004

Reserve Name	Reserve Balance Prior Year	Reserve Balance	Forecasted Balance	Typical Source of Funding	Typical Uses of Funding	Notes and Comments
Museum						
First Nations Exhibit	\$ 4,680	\$ 4,739	\$ 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	\$ 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	\$ 250,000
	\$ 24,401,813	\$ 25,914,730	\$ 14,779,735



Committee Report

To: Warden Paul Eagleson
Members of the Corporate Services Committee

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

Date: August 2, 2018

Re: Ontario Regulation 284/09 Budget Impacts -
Annual Disclosure

Recommendation:

The Ontario Regulation 284/09 Budget Impacts - Annual Disclosure report is for information.

Background:

Accounting standards and reporting requirements changed dramatically in 2009 including the introduction of tangible capital asset accounting. The accounting standards still do not require that budgets be prepared on the same basis. Bruce County like most municipalities continues to prepare budgets on the traditional basis. The annual budget of a municipality is an important exercise; one which plans for current and future activities and acquisitions. The key outcome of the annual budget is a tax rate which Council is asked to approve. This tax rate is based on a "cash basis" of accounting for the most part, and therefore does not include the Public Sector Accounting Board (PSAB) requirements around accrual accounting and accounting for non financial assets and liabilities.

The Province of Ontario introduced Ontario Regulation 284/09 (O. Reg. 284/09) that allows a municipality to exclude from their estimated expenses, costs related to amortization expense, post employment benefit expense and solid waste landfill closure and post-closure expense. However, the regulation does require that the municipality report on the impact of these excluded costs.

The regulation requires that the municipality report on the impact of these excluded costs and, before adopting a budget for the year that excludes any of the expenses listed above, Council must adopt the report by resolution.

The regulation was intended to be reviewed by the Province on or before 2012 and has yet to be reviewed and municipalities were instructed to continue according to Regulation 284/09.



Analysis and Options:

The County of Bruce will develop the 2019 Operating Budget and associated tax levy / rates excluding the following:

1. Amortization expenses, estimated at \$10.2 million, since amortization is a non cash expenses.
2. The budget will not contain the current year's post-employment benefit expense for early retirement. The County has reported post employment liabilities within the financial statements for many years. Actuarial reviews are conducted to estimate the future liability, based on benefits plans and employee demographics. Any increase to the liability must be expensed at the end of the year within the financial statements and only current annual costs of post employment benefits are expensed as paid throughout the year. The County does budget on an annual basis the current year costs of post employment benefits but not the entire estimated future liability, \$1,187,839.

Although amortization expenses should not be used to determine the impairment of an asset, it is used to attribute the capital cost over the life of the asset and is a good tool to predict the future annual financial commitment required for asset rehabilitation. The 2018 budget included contributions to capital replacement reserves as well as contributions for the replacement and rehabilitation of capital assets. The County's Asset Management Plan confirms that the current annual contributions are inadequate to maintain the lifecycle replacement requirements of the County's growing capital asset base over the long term. Further analysis is ongoing to determine the adequacy of the current financial contributions and financial policies in regards to lifecycle replacement requirements for capital assets.

Ontario Regulation 284/09 impacts all municipalities in the same capacity. There is no direct impact of the County's adherence to this regulation on the local municipalities.

This report provides the information necessary to provide disclosure under Ontario Regulation 284/09 that requires municipalities to report to Council when certain expenses are excluded from the budget and the impact on the overall accumulated surplus of such transactions.

Financial Implications:

While there are no direct financial implications associated with this report, information contained in this report will be reflected in the 2018 annual audited financial statements.



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Staffing/Legal/It Considerations:

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

Interdepartmental Consultation:

None.

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: August 2, 2018

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

Recommendation:

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

Background:

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.

At the July 5th Corporate Services Committee it was reported that the MDRA Claim was submitted. The report explained that the program is based on a sliding scale cost-sharing formula but it did not provide an example of what level of funding might be expected.

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 the sharing formula the eligible costs for this project will need to exceed \$1.29M for Bruce County to qualify. Based on the initial claim summary, that was submitted on June 21st, 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%.

Example 1 assumes all costs are eligible

Eligible costs	\$2,794,516	Provincial Share	County Share
3% of Own Purpose Taxation	\$1,290,000		
75% up to \$1,290,000	\$1,290,000	\$967,500	\$322,500
95% for remainder	\$1,504,516	\$1,429,290	\$ 75,226
Total	\$2,794,516	\$2,396,790	\$397,726

Example 2 assumes 50% of costs are eligible

Eligible costs	\$1,397,258	Provincial Share	County Share
3% of Own Purpose Taxation	\$1,290,000		
75% up to \$1,290,000	\$1,290,000	\$967,500	\$322,500
95% for remainder	\$1,504,516	\$101,895	\$5,363
Ineligible			\$1,397,258
Total	\$2,794,516	\$1,069,395	\$1,725,121

Example 3 assumes 25% of costs are eligible

Eligible costs	\$698,629	Provincial Share	County Share
3% of Own Purpose Taxation	\$1,290,000		
75% up to \$1,290,000	\$1,290,000	\$523,972	\$174,657
95% for remainder	\$1,504,516	0	0
Ineligible			\$2,095,887
Total	\$2,794,516	\$523,972	\$2,270,544



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Example 4 assumes 10% of costs are eligible

Eligible costs	\$279,452	Provincial Share	County Share
3% of Own Purpose Taxation	\$1,290,000		
75% up to \$1,290,000	\$1,290,000	\$209,589	\$69,863
95% for remainder	\$1,504,516	0	0
Ineligible			\$2,515,064
Total	\$2,794,516	\$209,589	\$2,584,927

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 preparing a proposal for funding under the OCIF Top-Up Application program as well prior to the August 28th 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