



**COUNTY OF GREY
CORPORATE SERVICES COMMITTEE
2015 BUDGET SUMMARY**

OPERATING SUMMARY

	2014	2015			Net Budget Change Increase / (Decrease)
	Budgeted Levy	Revenue	Budgeted Expenditure	Budgeted Levy	
Council	612,400	0	619,382	619,382	6,982
Administration Depts	3,708,431	(2,600)	4,036,861	4,034,261	325,830
Workers Comp & Weekly Indem. Self Ins	0	812	(812)	0	0
Information Systems	0	(41,263)	41,263	0	0
General Administration	478	(745,000)	722,932	(22,068)	(22,546)
Total Council and Administration	4,321,309	(788,051)	5,419,626	4,631,575	310,266
Assessment Services- MPAC	1,792,862	0	1,799,220	1,799,220	6,358
County Admin Building	226,535	(1,000)	232,584	231,584	5,049
Morrison Building (G & B House)	(4,737)	(7,764)	2,500	(5,264)	(527)
POA Building	0	0	0	0	0
Total Property	221,798	(8,764)	235,084	226,320	4,522
Provincial Offences	(601,758)	(2,521,800)	2,081,201	(440,599)	161,159
Tax and Other	(75,748)	(440,748)	365,000	(75,748)	0
Total Operating	5,658,463	(3,759,363)	9,900,131	6,140,768	482,305

CAPITAL SUMMARY

	2014	2015			Net Budget Change Increase / (Decrease)
	Budgeted Levy	Revenue	Budgeted Expenditure	Budgeted Levy	
General Administration	234,559	0	260,042	260,042	25,483
Administration	51,500	(220,415)	273,500	53,085	1,585
County Admin Building	195,000	(45,000)	367,800	322,800	127,800
POA Building	0	0	0	0	0
Total Capital	481,059	(265,415)	901,342	635,927	154,868

OPERATING AND CAPITAL COMBINED SUMMARY

	2,014	2015			Net Budget Change Increase / (Decrease)
	Budgeted Levy	Revenue	Budgeted Expenditure	Budgeted Levy	
Operations	5,658,463	(3,759,363)	9,900,131	6,140,768	482,305
Capital	481,059	(265,415)	901,342	635,927	154,868
Total - Operating & Capital Summary	6,139,522	(4,024,778)	10,801,473	6,776,695	637,173



**COUNTY OF GREY
CORPORATE SERVICES COMMITTEE
2015 BUDGET SUMMARY**

HEALTH UNIT, HEALTH CARE, & EDUCATION FUNDING SUMMARY

	2014	2015			Net Budget Change Increase / (Decrease)
	Budgeted Levy	Revenue	Budgeted Expenditure	Levy	
Grey Bruce Health Unit	1,614,537	(79,706)	1,768,487	1,688,781	74,244
Centre Grey Hospital Campaign	100,000	0	100,000	100,000	0
GBHS - The Hospital Campaign	154,610	(45,390)	200,000	154,610	0
Health Care Initiatives Funding	0	0	5,431	5,431	5,431
Georgian College - MED Training Center	0	0	200,000	200,000	200,000
Total Health, Education & Stable Funding	1,869,147	(125,096)	2,273,918	2,148,822	279,675

**OPERATING AND CAPITAL COMBINED SUMMARY
INCLUDING HEALTH UNIT, HEALTH CARE, & EDUCATION FUNDING**

	2014	2015			Net Budget Change Increase / (Decrease)
	Budgeted Levy	Revenue	Budgeted Expenditure	Levy	
Operations	5,658,463	(3,759,363)	9,900,131	6,140,768	482,305
Capital	481,059	(265,415)	901,342	635,927	154,868
Health Unit, Health Care & Education Funding	1,869,147	(125,096)	2,273,918	2,148,822	279,675
Grand Total - Including Health & Educ. Funding	8,008,669	(4,149,874)	13,075,391	8,925,517	916,848

STABLE AND ONE-TIME FUNDING

	2014	2015			Net Budget Change Increase / (Decrease)
	Budgeted Levy	Revenue	Budgeted Expenditure	Levy	
Stable & One-Time Funding	2,123,236	(3,025,743)	2,825,743	(200,000)	(2,323,236)
Total Stable & One-Time Funding	2,123,236	(3,025,743)	2,825,743	(200,000)	(2,323,236)

The County of Grey
Council Operating Summary
 2015 Budget

<u>Account</u>	<u>Description</u>	<u>2014</u> <u>BUDGET</u>	<u>2014 YTD</u> <u>ACTUAL</u>	<u>2015</u> <u>BUDGET</u>
<i>Revenue</i>				
49400	Transfer From Reserve	\$0	(\$25,000)	\$0
54050	Donations	0	(1,550)	0
Total Revenue		0	(26,550)	0
<i>Expenditures</i>				
61000	Salaries and Wages	364,000	315,272	374,500
61008	HST Recoveries Salary Remuneration	(10,800)	(10,221)	(12,100)
61220	CPP	7,000	5,758	7,300
61223	OMERS Premiums	16,600	14,410	17,300
61224	EHT	5,100	4,378	5,300
61260	Service Awards	1,000	0	1,000
63000	Advertising	1,000	0	1,000
63010	Association/Membership Fees	28,200	25,405	28,200
63041	Computer Purchase	0	9,110	0
63051	Telephone	0	15	0
63052	Cellular	14,300	10,985	13,000
63060	Office & Charting Supplies	300	37	300
63063	Postage/Courier/Freight	100	4	100
63064	Subscriptions & Publications	200	85	200
63070	Other Materials & Services	20,300	15,859	18,300
63300	Staff Training and Development	200	0	200
63310	Travel & Meal Expenses	109,200	62,752	109,200
63320	Conferences	21,700	17,538	21,700
63754	Promotion & Public Relations	500	3,452	2,000
64102	Professional & Consulting fees	0	0	3,000
65110	Insurance	14,100	14,152	14,482
66000	Payments to Indiv. & Organiz'	0	25,000	0
67014	Interfunc. IS Costs	12,600	10,494	9,000
69100	Transfer to Reserves	6,800	5,670	5,400
Total Expenditures		612,400	530,155	619,382
Net Levy Requirements		612,400	503,605	619,382

61000 - Salaries and Wages - Salaries include a 1.5% increase to Salary based on CPI - Approved policy through CCR-FP-56-08
 63010 - Association/Membership Fees - Memberships in WOWC, OGRA, FCM & AMO
 630070 - Other Materials and Services - Includes funding for annual Warden's Banquet

The County of Grey
Admin. Department Operating Summary
 2015 Budget

Account	Description	2014 BUDGET	2014 YTD ACTUAL	2015 BUDGET
Revenue				
49200	Penalties And Interest	(\$500)	\$0	(\$300)
49400	Transfer From Reserve	(15,000)	(6,106)	0
49405	From Reserve - One Time Funding	(113,187)	0	0
51120	Provincial Wage Subsidies	0	(954)	0
54000	Admin Services	(700)	(1,321)	(1,200)
54040	Cost Recoveries	0	(4)	(1,100)
Total Revenue		(129,387)	(8,385)	(2,600)
Expenditures				
61000	Salaries and Wages	2,692,585	2,234,928	2,869,109
61003	Overtime Wages	19,539	12,688	22,995
61009	Salary Recoveries	(40,000)	0	(40,000)
61220	CPP	88,251	84,301	94,210
61221	EI	42,652	40,289	44,270
61222	WSIB Premiums	42,412	35,313	34,662
61223	OMERS Premiums	264,257	212,119	275,926
61224	EHT	53,129	42,954	56,716
61225	Group Benefits	272,544	208,556	319,300
61228	Boot Allowance	0	226	1,000
61260	Service Awards	5,730	5,845	5,750
63000	Advertising	2,725	4,361	3,000
63010	Association/Membership Fees	10,380	8,358	8,633
63020	Computer Support/Maintenance	29,540	12,145	26,385
63026	Computer Software	110,409	111,146	91,530
63030	Copying & Printing	22,000	16,664	21,400
63040	Equip/Furniture Maintenance	5,400	1,523	8,950
63041	Computer Purchase	12,150	17,773	14,456
63042	Equipment/Furniture Purchases	6,500	1,291	1,600
63051	Telephone	11,100	9,470	11,900
63052	Cellular	17,340	21,488	18,040
63060	Office & Charting Supplies	11,150	5,925	11,150
63063	Postage/Courier/Freight	20,550	13,166	22,000
63064	Subscriptions & Publications	7,250	7,635	8,200
63070	Other Materials & Services	7,150	2,692	6,650
63300	Staff Training and Development	20,700	15,588	27,600
63301	Corporate Management Training	64,000	23,585	46,100
63310	Travel & Meal Expenses	61,900	47,955	64,475
63320	Conferences	24,475	19,862	25,650
63441	Hydro/Water	6,000	3,944	5,000
63531	Other Expenditure Recovery	0	(101)	0
63750	Brochures/Books	1,100	0	500
63754	Promotion & Public Relations	7,500	1,667	9,000
64020	Computer Support/Maintenance	120,615	108,448	111,700
64100	Legal Fees	50,500	13,522	50,500
64102	Professional & Consulting fees	13,500	1,714	10,000
64486	Snow Removal	0	750	0
67000	Interfunc. Admin Charges	(273,995)	(228,329)	(280,496)
67014	Interfunc. IS Costs	26,780	21,570	29,000
67019	Interfunc. Computer Lease Chg.	(18,310)	(15,260)	(22,000)
69100	Transfer to Reserves	18,310	15,260	22,000
Total Expenditures		3,837,818	3,141,031	4,036,861
Net Levy Requirements		3,708,431	3,132,646	4,034,261

61000-61225 - Salaries & Benefits - Non-Union Grid Adjustment implemented in 2014
 61000-61225 - Salaries & Benefits - Increase in part-time support staff for Emergency Management - \$12,416
 61000-61225 - Salaries & Benefits - Additional Coop Student for 4 months in the IT Department - \$11,304
 61000-61225 - Salaries & Benefits - New Full-Time Human Resources Coordinator in HR Department - \$86,313

The County of Grey
Workers Compensation Operating
 2015 Budget

<u>Account</u>	<u>Description</u>	<u>2014 BUDGET</u>	<u>2014 YTD ACTUAL</u>	<u>2015 BUDGET</u>
<i>Revenue</i>				
49200	Penalties And Interest	\$1,100	(\$41)	\$812
49400	Transfer From Reserve	0	(1,526)	0
Total Revenue		1,100	(1,567)	812
<i>Expenditures</i>				
61002	Grey County Paid Compensation	42,300	14,558	40,000
61222	WSIB Premiums	(987,753)	(865,542)	(810,600)
61230	Medical Expenses	202,294	79,201	160,000
61231	WSIB Admin Fees	145,714	98,479	155,788
61233	WSIB (Paid) Compensation	258,860	146,260	215,000
64102	Professional & Consulting fees	0	1,526	0
65110	Insurance	243,840	227,871	239,000
69100	Transfer to Reserves	93,645	78,040	0
Total Expenditures		(1,100)	(219,607)	(812)
Net Levy Requirements		0	(221,174)	0

61222 - WSIB Premiums charged to all Departmental Budgets - Reduced by 25% for 2014 budget

The County of Grey
Weekly Indemnity (Short Term Disability) Operating
 2015 Budget

Account	Description	2014 BUDGET	2014 YTD ACTUAL	2015 BUDGET
Revenue				
Expenditures				
61000	Salaries and Wages	\$0	\$102,832	\$141,900
61220	CPP	0	4,346	6,200
61221	EI	0	2,357	3,700
61222	WSIB Premiums	0	0	3,200
61224	EHT	2,384	2,006	0
61225	Group Benefits	(186,800)	(156,096)	(218,000)
61230	Medical Expenses	933	537	1,000
61240	STD Admin. Fee	61,183	50,934	62,000
61243	STD (Paid) Compensation	122,300	0	0
Total Expenditures		0	6,916	0
Net Levy Requirements		0	6,916	0

61240 - STD Admin. Fee - Continued use of a Third Party Disability Company - Acclaim

The County of Grey
Information Services Operating
2015 Budget

<u>Account</u>	<u>Description</u>	<u>2014</u> <u>BUDGET</u>	<u>2014 YTD</u> <u>ACTUAL</u>	<u>2015</u> <u>BUDGET</u>
<i>Revenue</i>				
49300	Sale of Assets	(\$2,000)	\$0	(\$2,000)
49400	Transfer From Reserve	0	0	(35,000)
53002	Lower Tier Municipalities	(3,000)	0	(3,063)
54060	Miscellaneous Receipts	(1,200)	(600)	(1,200)
Total Revenue		(6,200)	(600)	(41,263)
<i>Expenditures</i>				
63026	Computer Software	77,214	36,597	31,765
63028	Network Computer Hardware	45,144	40,232	78,475
63029	Desktop Computer Hardware	12,000	6,398	12,000
63051	Telephone	0	294	0
63070	Other Materials & Services	0	4,500	0
63300	Staff Training and Development	20,500	5,069	18,000
63531	Other Expenditure Recovery	0	(340)	0
64025	Network Admin. Services	19,400	10,228	33,400
64027	Internet Network Services	18,960	16,150	18,960
67014	Interfunc. IS Costs	(274,518)	(225,214)	(275,337)
67026	Interfunc. Computer Software	70,000	58,330	120,000
69100	Transfer to Reserves	17,500	14,580	4,000
Total Expenditures		6,200	(33,176)	41,263
Net Levy Requirements		0	(33,776)	0

49400 - Transfer From Reserve - \$35,000 for Backup and Data Storage Hardware
63028 - Network Computer Hardware - Increase of \$45,000 for Backup and Data Storage Hardware
64026 - Interfunc. Computer Software - Corporate charge for future Network and Desktop Software purchase
69100 - Transfer to Reserve - \$4,000 Anti-Virus & Spam Software

The County of Grey
General Admin. Operating
 2015 Budget

<u>Account</u>	<u>Description</u>	<u>2014</u> <u>BUDGET</u>	<u>2014 YTD</u> <u>ACTUAL</u>	<u>2015</u> <u>BUDGET</u>
<i>Revenue</i>				
49000	Investment Income	(\$650,000)	(\$568,585)	(\$745,000)
49400	Transfer From Reserve	0	(185,216)	0
Total Revenue		(650,000)	(753,801)	(745,000)
<i>Expenditures</i>				
63708	Licenses and Fees	1,663	1,629	1,645
64100	Legal Fees	14,500	11,768	10,200
64101	Audit Fees	80,250	71,728	68,600
64102	Professional & Consulting fees	100,000	53,204	100,000
65110	Insurance	54,548	55,544	57,100
65115	Insurance - Retro. Assessments	0	185,216	0
65200	Bank Charges	9,600	10,541	0
66000	Payments to Indiv. & Organiz'	13,670	13,349	13,670
67013	Interfunc. Audit Fees	(71,179)	(63,474)	(60,720)
69100	Transfer to Reserves	447,426	372,850	532,437
Total Expenditures		650,478	712,355	722,932
Net Levy Requirements		478	(41,446)	(22,068)

66000 - Payments to Indiv. & Organiz' - \$3,420 MEPCO, \$10,000 Children's Water Festival and \$250 Grey Cty Fed. of Agric. - Public Speaking Comp.
 69100 - Transfer to Reserves - \$140,779 Investment Income in excess of 1% Net Levy increase - Cash & Investment Policy

The County of Grey
Assessment Operating
 2015 Budget

<u>Account</u>	<u>Description</u>	<u>2014</u> <u>BUDGET</u>	<u>2014 YTD</u> <u>ACTUAL</u>	<u>2015</u> <u>BUDGET</u>
<i>Revenue</i>				
<i>Expenditures</i>				
66000	Payments to Individ. & Organiz'	\$1,792,862	\$1,793,839	\$1,799,220
Total Expenditures		1,792,862	1,793,839	1,799,220
Net Levy Requirements		1,792,862	1,793,839	1,799,220

Estimated increase equal to 2014 Increase of 0.30%

The County of Grey
County Property - Administration Building
2015 Budget

<u>Account</u>	<u>Description</u>	<u>2014 BUDGET</u>	<u>2014 YTD ACTUAL</u>	<u>2015 BUDGET</u>
Revenue				
51120	Provincial Wage Subsidies	\$0	(\$840)	\$0
54040	Cost Recoveries	(1,000)	(1,000)	(1,000)
Total Revenue		(1,000)	(1,840)	(1,000)
Expenditures				
61000	Salaries and Wages	123,003	100,934	125,600
61003	Overtime Wages	4,022	3,368	4,090
61220	CPP	5,174	4,741	5,330
61221	EI	2,489	2,300	2,475
61222	WSIB Premiums	2,105	1,762	1,720
61223	OMERS Premiums	11,138	9,305	11,330
61224	EHT	2,488	2,043	2,540
61225	Group Benefits	13,681	11,296	16,010
61228	Boot Allowance	500	492	500
63000	Advertising	250	0	0
63042	Equipment/Furniture Purchases	500	1,015	500
63052	Cellular	600	655	840
63060	Office & Charting Supplies	250	264	250
63063	Postage/Courier/Freight	0	8	0
63065	Meeting Room Supplies	5,800	3,609	5,000
63070	Other Materials & Services	3,300	3,021	500
63300	Staff Training and Development	500	122	500
63310	Travel & Meal Expenses	500	288	500
63401	Cleaning Supplies	9,000	7,740	9,800
63403	Maintenance of Buildings	25,000	16,789	25,000
63419	Waste Disposal	7,000	5,528	6,700
63440	Heat	15,000	8,988	14,300
63441	Hydro/Water	70,000	61,277	75,000
63447	Natural Gas Rebate - LAS	(6,800)	(7,376)	(6,500)
63450	Maintenance of Equipment	1,500	865	1,500
63485	Maintenance of Grounds	2,000	2,310	2,000
63486	Snow Removal	20,000	9,777	17,000
63531	Other Expenditure Recovery	(1,000)	(1,081)	(1,000)
63600	Fuel	900	1,126	900
63702	Equipment Costs/Rentals	500	0	500
63762	Uniforms	500	0	500
63763	Displays	500	0	500
64102	Professional & Consulting fees	0	423	500
64401	Cleaning Contracts	41,000	30,597	41,000
65110	Insurance	35,913	36,260	37,107
67000	Interfunc. Admin Charges	(18,600)	(15,500)	(18,600)
67007	Interfunc. Rent	(153,408)	(127,840)	(153,408)
67014	Interfunc. IS Costs	2,230	1,749	2,100
Total Expenditures		227,535	176,855	232,584
Net Levy Requirements		226,535	175,015	231,584

67000 - Interfunc. Admin Charges - \$18,600 credit to allocate maintenance staff costs to the POA Building

The County of Grey
County Property - Morrison Building (G & B House)
 2015 Budget

<u>Account</u>	<u>Description</u>	<u>2014 BUDGET</u>	<u>2014 YTD ACTUAL</u>	<u>2015 BUDGET</u>
<i>Revenue</i>				
54031	Building Rentals	(\$6,737)	(\$5,614)	(\$7,764)
Total Revenue		(6,737)	(5,614)	(7,764)
<i>Expenditures</i>				
63403	Maintenance of Buildings	500	0	500
64102	Professional & Consulting fees	0	423	500
69100	Transfer to Reserves	1,500	1,250	1,500
Total Expenditures		2,000	1,673	2,500
Net Levy Requirements		(4,737)	(3,941)	(5,264)

The County of Grey
County Property - POA Building
 2015 Budget

Account	Description	2014 BUDGET	2014 YTD ACTUAL	2015 BUDGET
Revenue				
Expenditures				
63000	Advertising	\$100	\$0	\$0
63040	Equip/Furniture Maintenance	300	0	0
63065	Meeting Room Supplies	200	0	0
63070	Other Materials & Services	100	0	100
63310	Travel & Meal Expenses	100	0	0
63401	Cleaning Supplies	2,000	1,694	2,200
63403	Maintenance of Buildings	2,000	2,307	2,500
63419	Waste Disposal	1,800	1,400	1,900
63440	Heat	3,000	1,593	2,500
63441	Hydro/Water	18,600	14,481	20,000
63450	Maintenance of Equipment	300	216	300
63485	Maintenance of Grounds	750	119	500
63486	Snow Removal	5,500	2,444	4,500
63600	Fuel	200	281	200
63763	Displays	200	0	200
64401	Cleaning Contracts	10,100	7,420	10,100
65110	Insurance	6,350	6,411	6,561
67000	Interfunc. Admin Charges	18,600	15,500	18,600
67007	Interfunc. Rent	(96,000)	(80,000)	(96,000)
69100	Transfer to Reserves	25,800	21,500	25,839
Total Expenditures		0	(4,634)	0
Net Levy Requirements		0	(4,634)	0

67000 - Interfunc. Admin Charges - \$18,600 to allocate maintenance staff costs to the POA Building

The County of Grey
Provincial Offences Operating (Summary)
2015 Budget

<u>Account</u>	<u>Description</u>	<u>2014 BUDGET</u>	<u>2014 YTD ACTUAL</u>	<u>2015 BUDGET</u>
Revenue				
49000	Investment Income	(\$1,000)	(\$768)	(\$800)
51120	Provincial Wage Subsidies	0	(1,120)	0
53001	Other Municipalities	(226,000)	(187,399)	(220,000)
54012	Provincial Offences Revenue	(2,900,000)	(1,951,175)	(2,300,000)
54039	Transcripts	(2,500)	(2,166)	(1,000)
54040	Cost Recoveries	0	(51)	0
Total Revenue		(3,129,500)	(2,142,679)	(2,521,800)
Expenditures				
61000	Salaries and Wages	446,000	329,193	370,460
61220	CPP	19,100	14,608	15,390
61221	EI	9,350	7,229	7,350
61222	WSIB Premiums	8,500	5,560	4,915
61223	OMERS Premiums	41,400	29,263	30,380
61224	EHT	8,750	6,450	7,260
61225	Group Benefits	50,300	35,463	42,915
61260	Service Awards	0	0	150
63000	Advertising	0	34	0
63010	Association/Membership Fees	250	200	250
63014	POA Tickets / Forms	20,000	0	20,000
63020	Computer Support/Maintenance	3,000	236	1,500
63030	Copying & Printing	4,350	2,366	2,900
63040	Equip/Furniture Maintenance	2,000	596	1,500
63041	Computer Purchase	5,850	5,182	5,000
63042	Equipment/Furniture Purchases	5,000	1,768	4,000
63051	Telephone	6,100	3,645	5,400
63052	Cellular	800	811	1,000
63060	Office & Charting Supplies	2,000	1,207	1,800
63063	Postage/Courier/Freight	12,500	7,811	9,500
63064	Subscriptions & Publications	1,500	1,097	1,500
63070	Other Materials & Services	2,200	943	1,400
63300	Staff Training and Development	2,000	361	1,500
63310	Travel & Meal Expenses	6,500	4,843	5,000
63320	Conferences	800	640	800
64020	Computer Support/Maintenance	50,000	27,435	40,000
64100	Legal Fees	1,000	0	0
64102	Professional & Consulting fees	30,000	17,599	29,500
64104	Provincial Adjudication	120,000	65,198	92,000
64105	Collection Fees	20,000	20,327	18,000
64106	Provincial Prosecution	12,000	11,777	11,000
64107	County Prosecution	173,000	77,942	130,000
64108	Monitoring & Enforcement	7,000	0	7,000
64120	Purchased Service	27,000	22,554	26,500
65200	Bank Charges	37,000	26,450	35,000
65300	Rent	10,000	0	9,000
66000	Payments to Indiv. & Organiz'	100	0	100
66006	Payments to Lower Tiers	63,000	27,616	55,000
66009	Payments Other Municipalities	178,000	105,902	150,000
66010	Victim Fine Surcharge	547,000	284,807	485,000
66011	Dedicated Fine	40,000	15,997	15,000
66012	Witness Expense	6,000	6,353	5,000
66013	Municipal Fines Payable to Province	1,000	3,275	1,000
66015	Payments to Bruce County	405,697	154,827	294,713
67000	Interfunc. Admin Charges	31,295	26,079	25,218
67007	Interfunc. Rent	96,000	80,000	96,000
67013	Interfunc. Audit Fees	3,300	3,175	3,300
67014	Interfunc. IS Costs	11,100	8,745	11,000
Total Expenditures		2,527,742	1,445,564	2,081,201
Net Levy Requirements		(601,758)	(697,115)	(440,599)

54012 - Provincial Offences Revenue - Volumes have been decreasing since September 2013

54012 - Provincial Offences Revenue - Revenue reduction based on 2014 actual revenues

The County of Grey
Taxation
2015 Budget

<u>Account</u>	<u>Description</u>	<u>2014</u> <u>BUDGET</u>	<u>2014 YTD</u> <u>ACTUAL</u>	<u>2015</u> <u>BUDGET</u>
<i>Revenue</i>				
40000	Blue Mountains County Levy	(\$13,305,024)	(\$9,978,768)	\$0
40001	Chatsworth County Levy	(2,676,294)	(2,007,220)	0
40002	Georgian Bluffs County Levy	(5,717,187)	(4,287,890)	0
40003	Grey Highlands County Levy	(5,906,372)	(4,429,779)	0
40004	Hanover County Levy	(2,696,017)	(2,022,012)	0
40005	Municipality of Meaford County Levy	(5,746,935)	(4,310,201)	0
40006	Owen Sound County Levy	(7,865,738)	(5,899,304)	0
40007	Southgate County Levy	(2,589,582)	(1,942,187)	0
40008	West Grey County Levy	(4,892,947)	(3,669,710)	0
40100	Supplementary Taxes	(440,748)	0	(440,748)
40101	Payments in Lieu of Taxes	0	(10,425)	0
40200	PIL - Town of Blue Mountains	(105,375)	(79,031)	0
40201	PIL - Township of Chatsworth	(12,147)	(9,111)	0
40202	PIL - Township of Georgian Bluffs	(22,079)	(16,559)	0
40203	PIL - Municipality of Grey Highlands	(36,532)	(27,399)	0
40204	PIL - Town of Hanover	(9,320)	(6,991)	0
40205	PIL - Municipality of Meaford	(301,824)	(226,368)	0
40206	PIL - City of Owen Sound	(98,275)	(73,706)	0
40207	PIL - Township of Southgate	(7,401)	(5,551)	0
40208	PIL - Municipality of West Grey	(19,324)	(14,494)	0
Total Revenue		(52,449,121)	(39,016,705)	(440,748)
<i>Expenditures</i>				
65204	Tax Write Offs	365,000	0	365,000
Total Expenditures		365,000	0	365,000
Net Levy Requirements		(52,084,121)	(39,016,705)	(75,748)

The County of Grey
General Admin. Capital
 2015 Budget

<u>Account</u>	<u>Description</u>	<u>2014 BUDGET</u>	<u>2014 YTD ACTUAL</u>	<u>2015 BUDGET</u>
Revenue				
49400	Transfer From Reserve	(\$75,000)	\$0	\$0
Total Revenue		(75,000)	0	0
Expenditures				
64020	Computer Support/Maintenance	0	7,311	0
64102	Professional & Consulting fees	75,000	0	0
69100	Transfer to Reserves	234,559	195,470	260,042
Total Expenditures		309,559	202,781	260,042
Net Levy Requirements		234,559	202,781	260,042

69100 - Transfer to Reserves - \$260,042 for future capital projects. Approved in 2011 budget deliberations.

The County of Grey
Administration Capital - Summary of Admin. Departments
 2015 Budget

<u>Account</u>	<u>Description</u>	<u>2014 BUDGET</u>	<u>2014 YTD ACTUAL</u>	<u>2015 BUDGET</u>
Revenue				
49400	Transfer From Reserve	\$0	\$0	(\$142,000)
49405	From Reserve - One Time Funding	0	0	(55,000)
54060	Miscellaneous Receipts	(21,000)	(22,310)	(23,415)
Total Revenue		(21,000)	(22,310)	(220,415)
Expenditures				
64020	Computer Support/Maintenance	0	290	0
64102	Professional & Consulting fees	20,000	11,195	230,000
67026	Interfunc. Computer Software	(70,000)	(58,330)	(120,000)
69100	Transfer to Reserves	122,500	102,080	163,500
Total Expenditures		72,500	55,235	273,500
Net Levy Requirements		51,500	32,925	53,085

64102 - Professional & Consulting fees - \$45,000 - Service Review of Finance Department
 64102 - Professional & Consulting fees - \$55,000 - Job Hazard and Physical Demands Analysis, \$60,000 - Ortho Photography
 64102 - Professional & Consulting fees - \$30,000 - Corporate Website and \$40,000 IT Strategic Plan
 67026 - Interfunc. Computer Software - (\$120,000) charge collected from Corporate IS Budget for future software purchases
 69100 - Transfer to Reserve - \$10,000 Telephone, \$9,000 Communications Plan, \$5,000 Ortho Photography, \$19,500 Tower Replacement,
 & \$120,000 Future Software purchases.

The County of Grey
County Property - Admin. Building Capital
 2015 Budget

Account	Description	2014 BUDGET	2014 YTD ACTUAL	2015 BUDGET
Revenue				
49400	Transfer From Reserve	(\$100,000)	\$0	(\$45,000)
Total Revenue		(100,000)	0	(45,000)
Expenditures				
63403	Maintenance of Buildings	35,000	0	107,000
64102	Professional & Consulting fees	100,000	0	0
69100	Transfer to Reserves	160,000	133,330	260,800
Total Expenditures		295,000	133,330	367,800
Net Levy Requirements		195,000	133,330	322,800

49400 - Transfer From Reserve - Painting Exterior of Admin Bldg and balcony decks \$35,000 and \$10,000 for panic system upgrade
 63403 - Painting Exterior of Admin Bldg and balcony decks \$35,000, Replace HVAC units \$42,000, Humidifiers Upper Level \$20,000 and \$10,000 for panic system upgrade
 69100 - Transfer to Reserves - \$10.800 Future Capital & \$250,000 phasing in funding for future Administration Bldg Expansion Debenture Payment

The County of Grey
County Property - POA Building Capital
 2015 Budget

Account	Description	2014 BUDGET	2014 YTD ACTUAL	2015 BUDGET
Revenue				
Expenditures				
64102	Professional & Consulting fees	\$0	\$106,866	\$0
Total Expenditures		0	106,866	0
Net Levy Requirements		0	106,866	0

The County of Grey
Grey Bruce Health Unit
 2015 Budget

<u>Account</u>	<u>Description</u>	<u>2014</u> <u>BUDGET</u>	<u>2014 YTD</u> <u>ACTUAL</u>	<u>2015</u> <u>BUDGET</u>
Revenue				
49415	From Reserve - Dev. Charges	(\$79,706)	\$0	(\$79,706)
54040	Cost Recoveries	0	(96,497)	0
Total Revenue		(79,706)	(96,497)	(79,706)
Expenditures				
66000	Payments to Individ. & Organiz'	1,694,243	1,411,869	1,768,487
Total Expenditures		1,694,243	1,411,869	1,768,487
Net Levy Requirements		1,614,537	1,315,372	1,688,781

Estimating a 1.86% budget increase for 2015

The County of Grey
Centre Grey Hospital Campaign (Markdale Hospital)
 2015 Budget

<u>Account</u>	<u>Description</u>	<u>2014</u> <u>BUDGET</u>	<u>2014 YTD</u> <u>ACTUAL</u>	<u>2015</u> <u>BUDGET</u>
<i>Revenue</i>				
<i>Expenditures</i>				
69100	Transfer to Reserves	\$100,000	\$83,330	\$100,000
Total Expenditures		100,000	83,330	100,000
Net Levy Requirements		100,000	83,330	100,000

69100 - Transfer to Reserves - Funding commenced in 2009 - 2015 represents 7th installment

The County of Grey
Grey Bruce Health Services - The Hospital Campaign
 2015 Budget

Account	Description	2014 BUDGET	2014 YTD ACTUAL	2015 BUDGET
Revenue				
49400	Transfer From Reserve	(\$45,390)	(\$45,390)	(\$45,390)
Total Revenue		(45,390)	(45,390)	(45,390)
Expenditures				
66000	Payments to Individ. & Organiz'	200,000	200,000	200,000
Total Expenditures		200,000	200,000	200,000
Net Levy Requirements		154,610	154,610	154,610

66000 - Payments to Individ. & Organiz' - \$200,000 Second of five installments for "The Hospital Campaign"
 49400 - Transfer From Reserve - Health Care Initiatives Reserve

The County of Grey
Health Care Initiatives Funding
 2015 Budget

<u>Account</u>	<u>Description</u>	<u>2014</u> <u>BUDGET</u>	<u>2014 YTD</u> <u>ACTUAL</u>	<u>2015</u> <u>BUDGET</u>
<i>Revenue</i>				
<i>Expenditures</i>				
69100	Transfer to Reserves	\$0	\$0	\$5,431
Total Expenditures		0	0	5,431
Net Levy Requirements		0	0	5,431

69100 - Transfer to Reserve - Recommendation that 1/2 of 1% own purpose levy maximum per year for contribution to capital construction of projects of hospitals is maintained.

The County of Grey
Georgian College - Marine Emerg. Duties Training Centre
 2015 Budget

<u>Account</u>	<u>Description</u>	<u>2014</u> <u>BUDGET</u>	<u>2014 YTD</u> <u>ACTUAL</u>	<u>2015</u> <u>BUDGET</u>
<i>Revenue</i>				
<i>Expenditures</i>				
66000	Payments to Individ. & Organiz'	\$0	\$0	\$200,000
Total Expenditures		0	0	200,000
Net Levy Requirements		0	0	200,000

66000 - Payments to Individ. & Organiz' - \$200,000 First of ten installements for the MED Training and Research Centre

The County of Grey
Grants - Stable Funding
 2015 Budget

<u>Account</u>	<u>Description</u>	<u>2014 BUDGET</u>	<u>2014 YTD ACTUAL</u>	<u>2015 BUDGET</u>
<i>Revenue</i>				
49400	Transfer From Reserve	(\$200,000)	\$0	(\$3,025,743)
	Total Revenue	(200,000)	0	(3,025,743)
<i>Expenditures</i>				
66006	Payments to Lower Tiers	0	0	2,825,743
69100	Transfer to Reserves	2,323,236	0	0
	Total Expenditures	2,323,236	0	2,825,743
	Net Levy Requirements	2,123,236	0	(200,000)

66006 - Payments to Lower Tiers - \$2,825,743 One-Time Payment from Future Infrastructure Reserve - Provincial Uploaded Savings
 69100 - Transfer to Reserves - \$0 - Reduction of \$2,323,236 with removal of transfer to reserve for future capital

The County of Grey
Grants - One Time Funding
 2015 Budget

<u>Account</u>	<u>Description</u>	<u>2014 BUDGET</u>	<u>2014 YTD ACTUAL</u>	<u>2015 BUDGET</u>
<i>Revenue</i>				
49405	From Reserve - One Time Funding	\$0	\$0	(\$50,000)
	Total Revenue	0	0	(50,000)
<i>Expenditures</i>				
66000	Payments to Indiv. & Organiz'	0	0	50,000
	Total Expenditures	0	0	50,000

66000 - Payments to Indiv. & Organiz' - Development Charges - Grant-In-Lieu for Affordable Housing Projects

From: [Vokes, Sharon](#)
To: [Warder, Tara](#)
Cc: [Eccles, Kevin](#); [Brandt, Derik](#)
Subject: FW: AMO Policy Update - Bill 8, Accountability and Transparency Measures Update
Date: Monday, December 08, 2014 11:35:53 AM

December 5, 2014

Bill 8, Accountability and Transparency Measures Update

The Standing Committee on General Government passed amendments to Bill 8 this week. The Bill is apparently scheduled for Third Reading on December 8th. We have not been advised as to what schedules may be proclaimed and when.

AMO has reviewed the amended Bill 8 and understands that it will do the following:

- If a municipality does not appoint a municipal ombudsman, the Ontario Ombudsman will become the default municipal ombudsman.
- If a municipality appoints a municipal ombudsman, the Ontario Ombudsman may investigate the same complaint as the municipal ombudsman if the municipal ombudsman has refused to investigate the complaint; the municipal ombudsman has investigated and concluded his or her investigation of the complaint; or the time for bringing the complaint to the municipal ombudsman has expired. In addition, the Ontario Ombudsman will be able to conduct "systemic" investigations on his own motion.
- The Ontario Ombudsman will be able to investigate complaints that are within the jurisdiction of a municipal auditor general, registrar, or a municipal integrity commissioner if the municipal auditor general or integrity commissioner refuses to investigate, has completed and concluded his or her investigation, or the time for bringing a complaint has expired.
- Any party directly affected by an investigation by the Ontario Ombudsman will be able to apply to a court to determine whether the Ontario Ombudsman has jurisdiction to investigate.
- The existing closed meeting investigation regime will be maintained. The Ontario Ombudsman will continue to be the default closed meeting investigator where a municipality has not appointed a closed meeting investigator. The review provision of another closed meeting investigator's decision by the Ontario Ombudsman was deleted. The definition of meeting will fall to the *Municipal Act* review.
- The Patient Ombudsman will be appointed for one five-year term, renewable for one further term of five years.
- Caregivers will be able to make complaints to the Patient Ombudsman. "Caregiver" will be defined in regulation.

AMO will seek input on the regulations to this Bill. Watch for the next update on Bill 8.

AMO Contact: Pat Vanini, Executive Director, pvani@amo.on.ca, or 416-971-9856 ext. 316.

PLEASE NOTE: AMO Breaking News will be broadcast to the member municipality's council, administrator, and clerk. Recipients of the AMO broadcasts are free to redistribute the AMO broadcasts to other municipal staff as required. We have decided to not add other staff to these broadcast lists in order to ensure accuracy and efficiency in the management of our various broadcast lists.

DISCLAIMER: Any documents attached are final versions. AMO assumes no responsibility for any discrepancies that may have been transmitted with this electronic version. The printed versions of the documents stand as the official record.

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| |



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December 11, 2014

County of Grey
595 - 9th Avenue East
Owen Sound Ontario N4K 3E3

Dear Members of Council

**Re: Audit of the Financial Statements of County of Grey
For the year ended December 31, 2014**

We are pleased to present our audit plan for the audit of the financial statements of the County of Grey for the year ending December 31, 2014. The purpose of this letter is to summarize our approach, scope, and delivery plan for the engagement.

This report has been prepared solely for the use of the members of Council and should not be distributed without our prior consent. Consequently, we accept no responsibility to a third party that uses this communication.

The Council plays an important part in the audit planning process. We would be happy to meet with you to discuss our audit plan as well as any other matters that you consider appropriate.

Terms of Reference

Our overall responsibility is to form and express an opinion on the financial statements. These financial statements are prepared by management, with oversight by those charged with governance. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities. The scope of our work, as confirmed in our engagement letter is set out below.

Engagement Objectives

- Forming and expressing an audit opinion on the financial statements.
- Present significant findings to the members of Council including key audit and accounting issues, any significant deficiencies in internal control and any other significant matters arising from our work.
- Provide timely and constructive management letters.
- Work with management towards the timely issuance of financial statements.

Independence

At the core of the provision of external audit services is the concept of independence. We are communicating matters that, in our professional judgment, may reasonably be thought to bear on our independence for the forthcoming audit of the municipality.

In determining which relationships to report, we have considered the applicable legislation and relevant rules of professional conduct and related interpretations prescribed by the appropriate provincial institute/ordre covering such matters as the following:

- holding of a financial interest, either directly or indirectly in a client;
- holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client;

- personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client;
- economic dependence on a client; and
- provision of services in addition to the external audit engagement.

We have prepared the following comments to facilitate our discussion with you regarding independence matters.

We are aware of the following relationships between the municipality and us that, in our professional judgment, may reasonably be thought to bear on our independence.

- We will provide assistance in the preparation of the financial statements, possibly including adjusting journal entries and/or bookkeeping services. These services may create a self-review threat to our independence. We, therefore, require that the following safeguards be put in place:
- That management create the source data for all the accounting entries.
- That management review and approve all journal entries prepared by us, as well as changes to financial statement presentation and disclosure.
- Our file review policies require that someone other than the preparer review the proposed journal entries and financial statements.

Audit Strategy

Our overall audit strategy involves extensive partner and manager involvement in all aspects of the planning and execution of the audit and is based on our overall understanding of the municipality.

We will perform a risk based audit which allows us to focus our audit effort on higher risk areas and other areas of concern for management and the members of Council.

To assess risk accurately, we need to gain a detailed understanding of the municipality's business and the environment it operates in. This allows us to identify, assess and respond to the risks of material misstatement.

To identify, assess and respond to risk, we obtain an understanding of the system of internal control in place in order to consider the adequacy of these controls as a basis for the preparation of the financial statements, to determine whether adequate accounting records have been maintained and to assess the adequacy of these controls and records as a basis upon which to design and undertake our audit testing.

Based on our risk assessment, we design an appropriate audit strategy to obtain sufficient assurance to enable us to report on the financial statements.

We choose audit procedures that we believe are the most effective and efficient to reduce audit risk to an acceptable low level. The procedures are a combination of testing the operating effectiveness of internal controls (when appropriate), substantive analytical procedures and other tests of detailed transactions.

Having planned our audit, we will perform audit procedures, maintaining an appropriate degree of professional skepticism, in order to collect evidence to support our audit opinion.

Materiality

Misstatements, including omitted financial statement disclosures, are considered to be material if they, individually or in aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Judgments about materiality are made in light of surrounding circumstances and include an assessment of both quantitative and qualitative factors and can be affected by the size or nature of a misstatement, or a combination of both.

For purposes of our audit, we have set preliminary materiality at \$2,200,000 for the municipality, based on 2% of average total revenue, and adjusted by qualitative factors such as knowledge of your organization.

Our materiality calculation is based on the municipality's budget. In the event that actual results vary significantly from those used to calculate preliminary materiality, we will communicate these changes to the members of Council as part of our year-end communication.

We will communicate all corrected and uncorrected misstatements identified during our audit to the members of Council, other than those which we determine to be "clearly trivial". Misstatements are considered to be clearly trivial for purposes of the audit when they are inconsequential both individually and in aggregate.

We encourage management to correct any misstatements identified throughout the audit process.

Risks and Planned Audit Responses

Based on our knowledge of the municipality's business, our past experience, and knowledge gained from management and the members of Council, we have identified the following significant risks; those risks of material misstatement that, in our judgment, required special consideration.

Significant risks arise mainly because of the complexity of the accounting rules, the extent of estimation and judgment involved in the valuation of these financial statement areas, and the existence of new accounting pronouncements that affect them. We request your input on the following significant risks and whether there are any other areas of concern that the members of Council has identified.

Financial Statement Areas With Significant Risks

- Post-employment benefits
- Revenue

Auditor's considerations of possible fraud and illegal activities

We are responsible for planning and performing the audit to obtain reasonable assurance that the financial statements are free of material misstatements, whether caused by error or fraud, by:

- Identifying and assessing the risks of material misstatement due to fraud;
- Obtaining sufficient and appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and
- Responding appropriately to fraud or suspected fraud identified during the audit.

The likelihood of not detecting a material misstatement resulting from fraud is higher than the likelihood of not detecting a material misstatement resulting from error because fraud may involve collusion as well as sophisticated and carefully organized schemes designed to conceal it.

During the audit, we will perform risk assessment procedures and related activities to obtain an understanding of the entity and its environment, including the municipality's internal control, to obtain information for use in identifying the risks of material misstatement due to fraud and make inquiries of management regarding:

- Management's assessment of the risk that the financial statements may be materially misstated due to fraud, including the nature, extent and frequency of such assessments;
- Management's process for identifying and responding to the risks of fraud in the municipality, including any specific risks of fraud that management has identified or that have been brought to its attention, or classes of transactions, account balances, or disclosures for which a risk of fraud is likely to exist;
- Management's communication, if any, to those charged with governance regarding its processes for identifying and responding to the risks of fraud in the municipality; and
- Management's communication, if any, to employees regarding its view on business practices and ethical behaviour.

In response to our risk assessment and our inquiries of management, we will perform procedures to address the assessed risks, which may include:

- Inquiry of management, the members of Council, and others related to any knowledge of fraud, suspected fraud or alleged fraud;
- Perform disaggregated analytical procedures and consider unusual or unexpected relationships identified in the planning of our audit;
- Incorporate an element of unpredictability in the selection of the nature, timing and extent of our audit procedures; and
- Perform additional required procedures to address the risk of management's override of controls including:
 - ◆ Testing internal controls designed to prevent and detect fraud;
 - ◆ Testing the appropriateness of a sample of adjusting journal entries and other adjustments for evidence of the possibility of material misstatement due to fraud;
 - ◆ Reviewing accounting estimates for biases that could result in material misstatements due to fraud, including a retrospective review of significant prior years' estimates; and
 - ◆ Evaluating the business rational for significant unusual transactions.

Audit Timing

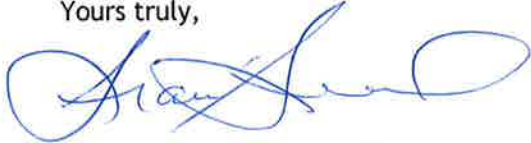
We anticipate the following schedule for the conduct of the audit. Interim testing will be performed December 3 to 5, 2014. The year-end field work will begin April 13, 2015, with all deliverables having been completed by the County's staff by Friday, April 10, 2015. Upon completion of the audit work, draft financial statements will be discussed with management, prior to the presentation to Council.

As part of the year-end presentation to Council, we will provide the members of Council with a copy of our draft audit opinion, discuss our findings, including significant estimates utilized by management, accounting policies, financial statement disclosures, and significant transactions completed during the year. We will also report any significant internal control deficiencies identified during our audit and reconfirm our independence.

Other Planning Points

The members of Council play an important role in the audit planning process. Please feel free to contact me and discuss our audit plan as well as any other matters that you consider appropriate.

Yours truly,



Traci Smith, CPA, CGA, LPA

Partner

BDO & Company LLP*

*BDO & Company LLP provides accounting, assurance, tax and other professional advisory services to BDO Canada LLP

TS:sb