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# 2021 Business Plan & Budget

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## Finance

### Prior Year Accomplishments

#### Economic Prosperity & Innovation

- Provided financial expertise and support for various projects.
- Assisted with funding applications for funding across multiple County departments providing financial data, analysis and business cases.
- Continued to monitor and review operational results highlighting economic metrics, opportunities and threats.

#### Sustainable Growth

- Overall, the financial health of the County continued to improve in 2020.
- New debt is to be assumed in 2020 as provided for within the long-term financial plan. The County's cash position continues to remain healthy, fully funding reserves and liquidity needs.
- Continued to realize improved investment yields with maturities aligned with future years' cash flow requirements.
- Expanded Asset Management software utilizing framework to incorporate tracking of time on work orders processed through the Facilities Department for enhanced costing of resources by assets and departments.
- Continue to assist GIS Asset Management Coordinator for updating of the Asset Management Plan aligned with the Asset Management Policy approved in 2019.
- Completed review of all reserve accounts as part of asset management plan implementation towards upcoming recommendations for adoption of a comprehensive reserve policy in 2020/21 aligned with a new asset management policy.
- Completed all processes for the first County-wide DC Background Study and Bylaw including compiling of data, stakeholder engagement sessions, public meeting and various presentations / Q&A session for Council. Developed processes with member municipalities through the Northumberland Inter-Municipal Treasurers Working Group for collection and remittance of County DC's. DC Bylaw was approved by Council on August 26<sup>th</sup> with an effective date of October 1, 2020.
- Jointly with the Clerks Department, facilitated a Council Procurement Training session.



- Drafted Reserve Policy to be considered by Council aligned with overall reserves review and realignment as required.
- Developed processes through the Northumberland Inter-Municipal Treasurers Working Group to facilitate interest abatement on property taxes levied by the County to member municipalities, as it relates to COVID-19 relief efforts. 2020 tax rate bylaw drafted to include a clause such that no interest would be charged on any portion of levy payments not remitted to the County which would normally have been expected as documented to the satisfaction of the County Treasurer.
- Established Council approved target levy and dedicated infrastructure levy increases for 2021 budget and 2022-2030 forecast under the Long-Term Financial Planning Framework.
- Led and coordinated the development of budgets and long-term plans for all County departments.
- The 2021 budget process was kept to the advanced schedule and should have approval in December 2020 or early 2021.
- Updated the 10-year long term financial plan including debt and reserve funding plans and forecasted balances ensuring financial capacity in future years.
- Supported the development, planning and implementation of operating department master plans and projects such as the Affordable Housing Strategy and various initiatives.
- Continued to work with the Housing department to conduct operational reviews for non-profit housing providers and completed annual financial reviews for the non-profit housing providers scheduled for the year.
- Continued compliance reviews of new affordable housing provincially funded projects under Contribution Agreements with the County.
- Provided financial guidance and procurement/risk expertise on various large capital projects inclusive of the GPL Redevelopment and Elgin Park Redevelopment projects.
- Secured Financing Agreement with Infrastructure Ontario for GPL Redevelopment construction financing converting to long-term debenture upon project completion.

### **Thriving & Inclusive Communities**

- Facilitated a Long Term Financial Planning Framework Budget Survey for enhanced public engagement. Compiled stakeholder survey results recognizing public input as a key component in the County's long-term financial planning framework.
- Provided insight and participated in the Northumberland Affordable Housing Committee towards completion of an Affordable Housing Strategy.
- Assisted in executing an amendment to an existing Affordable Housing Contribution Agreement with the County as Housing Service Manager and a new Inter-Lender



Agreement to facilitate construction of a new rental apartment property by a private developer.

- Continued to advance the shared services initiative for procurement including chairing the joint purchasing group, developing a purchasing schedule and identifying all opportunities for joint purchasing.
- Completed numerous joint purchasing initiatives with municipal partners inclusive of providing for a piggy-back clause on applicable competitive procurements.
- Assisted and coordinated various purchasing and contractual agreements for member municipalities as requested.
- Continued to build and maintain strong communications with all County departments and member municipalities by working routinely with member municipality staff to assist with the management of vendor issues, site meetings, bid document sharing, electronic procurement management (e.g. web advertising), procurement process management and general advice on procurement issues.
- Continue to be actively involved in groups and associations such as the Ontario Public Buyers, National Institute of Government Purchasing, MFOA, Northumberland Inter-Municipal Treasurers Working Group and the Eastern Ontario Wardens Caucus (EOWC) Treasurers.
- Jointly with Housing Department, administered various funding initiatives for rent supplement and housing allowance programs – ~127 units.
- Finance department participated in several committees and organizations including:
  - Municipal Finance Officer Association (MFOA)
  - Government Finance Officers Association (GFOA)
  - Financial Management Institute of Canada (FMI)
  - Federation of Canadian Municipalities (Asset Management Planning)
  - MCMA Collections Committee
  - Ontario Public Buyers Association
  - National Institute of Government Purchasing
  - Northumberland County Treasurers Inter-municipal Working Group
  - Northumberland County Agriculture Advisory Group
  - Eastern Ontario Treasurers Association
  - EOWC Treasurers
  - Health & Wellness Committee
  - Joint Health & Safety Committee
  - Risk Management Society of Canada
- Through the Finance Department the County is a participating agency in co-operative procurements with the following buying groups, public bodies and agencies:
  - Kawartha Collaborative Purchasing Group
  - Local Authority Services (LAS)
  - Ontario Education Collaborative Marketplace (OECM)



- Ministry of Government and Consumer Services
- Government of Canada Public Works and Government Services

## Leadership in Change

- Completed upgrade to Finance ERP system with Microsoft Partner completing user acceptance testing, transition and testing for various sub-system integrations.
- Conducted LEAN review of full procurement cycle documenting current state and future state processes for improved communications, elimination of non-value steps, duplication and enhanced risk mitigation. Live pilot completed in 2019 and rollout in 2020.
- Succession planning and staff development
  - Ongoing initiatives to support staff in pursuing education and training, Finance staff completed various courses in accounting and purchasing to further enhance the skill sets within the team
  - Staff completion of white and yellow belt LEAN training
  - Staff enrollment in current intake of the Loyalist Managing and Leading in a Municipal Environment program
- Staff attended various professional development opportunities to continue to develop skills, build networks, and identify best practices opportunities.
- Continued to document and update standard operating procedures and policies.
- Jointly, through the Northumberland Treasurers Inter-Municipal Working Group, continue to utilize findings from a formal tax policy review aligned with the reassessment cycle of the Municipal Property Assessment Corporation for recommendation and adoption of 2020 tax policies.
- Assisted the Communications Department with providing financial data and metrics for the 7<sup>th</sup> annual Financial Report. This is a key communication tool for public transparency and accountability providing an overview of the 2019 Financial Statements, priorities and accomplishments, as well as various historical trends and overall analysis.
- Presented highlights of the 2020 budget and long-term financial plan to County staff.
- Participant in County Service Delivery Review.
- Assisted member municipalities for drafting of updates to their Procurement Bylaws to incorporate legislative changes from the Canadian Free Trade Agreement (CFTA) and the Canada-European Union Comprehensive Economic and Trade Agreement (CETA) and for standardization/alignment with the County Procurement Bylaw.
- Received rebate based on purchases made under group purchasing card program.
- Monitored expenditures on a monthly and quarterly basis for each operating unit and produced timely monthly financial statements for operating departments.



- Presented quarterly financial updates to Council in a timely fashion ensuring relevance of data for effective decision making as required.
- Provided financial updates on COVID-19 impacts and projections.
- Presented annual audited results to Council for financial position of the County and operational performance versus budget and prior year.
- Provide quarterly Council reporting for tender awards vs budget on staff initiated purchases made within parameters of procurement authorities under bylaw.
- Prepared and submitted regular reports for various Ministries and other agencies:
  - Ontario Works,
  - Homelessness Prevention program,
  - Child Care budgets,
  - Social Housing Service Manager Annual Information Return, Rent Supplement programs,
  - Rent bank program,
  - Affordable Housing,
  - Ministry of Health and Long Term Care – Paramedic budgeting, forecasting and annual results,
  - MIS submissions for the Golden Plough Lodge,
  - Ministry of Health and Long Term Care - Golden Plough Lodge annual audited report,
  - Ministry of Municipal Affairs – Financial Information Return,
  - Non-profit housing,
  - Time-sensitive reporting to the Federal and Provincial Ministries regarding COVID-19 actual and projected expenditures, and
  - Additional ad hoc reporting
- Worked with other municipal partners and Provincial Ministries to broaden our ability to collect POA fines.
- Continued practice of reducing audit work by following expanded year-end processes completed ‘in-house’ such as the continuity schedules for financial statements, working papers, Financial Information Return, and fixed asset verification.
- Annual audit was completed with a ‘clean’ audit opinion.
- Continued to work closely with operating departments and insurance provider to mitigate risk. In particular, continued to see insurance and legal claims below industry averages.
- Managed approximately 60 formal tenders/RFPs.
- Supported County departments on various legal matters and legal claims acting as liaison with lawyers and ensuring risk mitigation.
- Assisted County departments for development of detailed RFP specifications for large scale construction projects such as the GPL Tender and transportation construction.



- Processed approximately 2,000 invoices per month and issued approximately 490 cheques and 620 EFTs each month.

## **2021 Service Objectives & Initiatives**

### **Economic Prosperity & Innovation**

- Provide ongoing support to Economic Development initiatives to maximize all funding, revenue and business attraction opportunities.
- Provide financial guidance in all funding applications to maximize opportunities for securing grants, subsidies and funding.
- Monitor changes to funding streams from upper levels of government and advise on contingencies as required.
- Monitor all economic risks throughout the year to the organization including impacts from possible inflationary pressures.
- Monitor legislative changes for opportunities and threats to the County.
- Work with Communications and all County departments to pursue possible funding opportunities.

### **Sustainable Growth**

- Commence design and implement procedures to ensure the ongoing collection and recording of asset management data for life cycle modeling and reporting to meet July 1, 2021 regulations for an updated asset management plan for core assets.
- Complete processes to update County-wide Development Charge to garner additional revenues reflective of recent DC Act proclamations.
- Finalize reserve policy for Council approval to align with asset funding strategy.
- Continue to prepare the annual budget within the advanced timelines and enhance the overall budget process as it matures and becomes more formalized.
- Draft a policy that would outline framework for multi-year budgeting.
- Draft specifications for budgeting software with implementation in 2022 post ERP Financial system upgrade.

### **Thriving & Inclusive Communities**

- Continue to assist Social Housing in roll out of the Affordable Housing Strategy and policies.



- Continue to advance and expand the shared services initiative for procurement with member municipalities providing expertise for policies, procurement and contracting.
- Provide leadership and guidance to the joint purchasing group to ensure its continued success. Continue to identify all opportunities for joint purchasing and work collaboratively with member municipalities on purchasing projects in 2021.
- Continue to build and maintain strong communications with all County departments and member municipalities.
- Continue to be actively involved in groups and associations such as the Ontario Public Buyers, National Institute of Government Purchasing, MFOA and Northumberland Treasurers Inter-Municipal Working Group.

### **Leadership in Change**

- Continue to support staff training opportunities.
- Continue to cross-train positions within the Finance department for staff development and business continuity.
- Complete Business Optimization Review for processes related to Finance ERP system ensuring maximization of efficiencies and functionality.
- Complete a tax policy review for guiding tax policy decisions.
- Jointly with the member municipalities through the Northumberland Treasurers Inter-municipal Working Group, complete a tax assessment based review for property inaccuracies.
- Continue implementation of formal internal cash receipts audit program for all County departments.
- Continue to conduct operational financial reviews for non-profit housing providers.
- Re-write investment policy to align with investment strategy to be developed in conjunction with the investment services provider.
- Implement improvements to the risk management process including the online tool for claims management.
- Continue to expand the scope and functionality of the purchasing system modules inclusive of contract management.
- Continue to actively work with other municipal partners and Provincial Ministries to broaden our ability to collect POA fines.
- Further enhance communications to other departments and staff through the Finance webpage with more information available on processes and requirements.
- Complete the 8<sup>th</sup> annual financial information report with the Communications Department.
- Continue to provide excellent service to internal and external stakeholders.



## Long Term Plan & Strategic Objectives

### Economic Prosperity & Innovation

- Provide financial expertise and support for various projects.
- Monitor all economic factors, risks and opportunities for the County ensuring mitigation of risks and financial due diligence.

### Sustainable Growth

- Continue to expand use of current technology including asset management software.
- Provide timely and accurate financial information to all stakeholders.
- Implement software to support the development of annual budgets and long term plans
- Continuous improvement of internal controls.
- Implement strategies and recommendations identified through the asset management plan
- Complete the transition of all yearend reporting from the auditors to internal staff.

### Thriving & Inclusive Communities

- Continue to support shared services initiatives with member municipalities and possibly other Eastern Ontario municipalities.
- Work closely with internal and community partners to provide financial expertise.

### Leadership in Change

- Ongoing participation in corporate training and mentoring programs.
- Continue staff training, development and cross-training.



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## 2021 Business Plan & Budget

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### Court Services (POA)

#### Prior Year Accomplishments

##### Economic Prosperity & Innovation

- Procedural enhancements made to provide advanced notification to clients at risk of conviction, MTO plate denial and/or license suspension have been modified for COVID-19 emergency timelines and continue our proactive efforts on behalf of clients to ensure payment continuity and efficient workload for County Collection staff.
- POA customer service operations have remained consistent and available to the public despite office and court closure to direct public access during the COVID-19 emergency.

##### Sustainable Growth

- Enhanced use of Court Administration Management Software (CAMS) for all Notices and Disclosure requests, has permitted continued efficient operation of staff throughout the COVID-19 emergency. This continues to allow for appropriate and timely responses to public inquiries, and the continued support of Prosecution services in anticipation of when the Province allows for reopening of the Municipal POA Court (nb - not prior to October 19<sup>th</sup>, 2020 at time of writing).
- A dedicated project was initiated during the COVID-19 emergency, to reconcile historical inconsistencies between the Provincial ICON and Municipal CAMS databases. The project continues to improve reliability and reduce interface errors that previously contributed to significant inefficiency in administrative and financial processes.

##### Thriving & Inclusive Communities

- POA management actively participated in collaboration with court stakeholders, through established seats on two committees, being the Lower Courts Management Advisory Committee (LCMAC), and the Human Services Justice and Coordinating Committee (HSJCC)
- Member in good standing of the Municipal Court Managers Association (MCMA).



- Member in good standing of the Ontario Municipal Taxation and Revenue Association (OMTRA).

### **Leadership in Change**

- Staff security procedures continues to be verified in cooperation with Cobourg Police Service and Ministry of the Attorney General (MAG) – Physical/Facility adjustments and installations made to enhance staff security.
- Standard Operating Procedures (SOPs) maintained to reflect on-going changes in POA and Collection procedures.
- Timely public reminders and notices posted physically, on internet and as a telephone answer message, in relation to all COVID-19 considerations and their impacts on POA services.

## **2021 Service Objectives & Initiatives**

### **Economic Prosperity & Innovation**

- Exploration of alternative payment options (Interac debit, etransfer, preauthorized payments) which should enhance revenue generation.
- Continued implementation of CAMS system upgrades and functionality for improved efficiencies.
- Consideration of all options to “virtualize” processes related to POA administration and the Municipal Court, to minimize risks related to COVID-19, but provide for a continued full scope for operations.

### **Sustainable Growth**

- Continued interaction with Municipal and Provincial POA partnerships, to monitor the evolution of the POA Part III download of responsibilities (delayed by the COVID-19 emergency).
- Preparation for the recruitment process, hiring and training of a full-time Paralegal/Prosecutor (subject of 2019 Issue Paper) with capacity to assist current solicitor/prosecutor in relation to Part III download, facilitate succession in relation to the retirement of the current solicitor/prosecutor (anticipated in 2021), and with



capacity to assist with Small Claims court Collection process (delayed by the COVID-19 emergency).

- Continued cross-training, SOP and development of staff skills – providing enhancements for business continuity.

### **Thriving & Inclusive Communities**

- Exploration of alternative payment options (Interac/Visa debit, etransfer,) in addition to current “credit only” options for remote payment. Will eliminate obstacles to convenient payment for a client base that may experience limited credit options.
- Continued active involvement in LCMAC, MCMA and OMTRA committees ensuring County’s voice in Court/Collection related issues.

### **Leadership in Change**

- LEAN training for staff being scheduled to enhance a culture of efficiency within Court Services.
- Established LEAN Green belt project is anticipated to improve the “officer availability” process and should improve both the utilization time and cost of court proceedings.
- Completion of office upgrades and reorganization to establish efficient workspaces that address current and ongoing COVID-19 concerns for staff and our public.

## **Long Term Plan & Strategic Objectives**

### **Economic Prosperity & Innovation**

- Continue to use all available enhanced fine enforcement mechanisms to pursue the collection of defaulted POA fines.
- Exploration of shared service agreements with lower tier municipalities to enhance enforcement and prosecution of by-laws

### **Sustainable Growth**

- Continued enhancement of Prosecution staffing to ensure succession planning and business continuity within Court Services.



- Expand and enhance the use of Court Administration Management (CAMS) software.
- Provide timely and accurate information to defendants, representatives and judicial staff.
- Continue to implement controls, processes and manage risks associated with POA Court Administration as outlined in the POA Self-Assessment Tool provided to the municipalities by the Ministry of the Attorney General.

### **Thriving & Inclusive Communities**

- Continue to share best practices and work collaboratively with other Ontario Court offices to ensure the public have access to a consistent level of customer service and information.
- Work closely with internal partners to ensure we are meeting the responsibilities for operational services as set out in the Memorandum of Understanding between the Province and the County.

### **Leadership in Change**

- Ongoing participation in corporate training and mentoring programs.
- Continue staff training, development and cross-training.