
2022 Business Plan & Budget

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 2021.
- New debt is to be assumed in 2021 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 a review of all reserve accounts with recommendations implemented to better align reserves inclusive of setting minimum and maximum thresholds and reserves funding priorities/strategies.
- Comprehensive reserve policy drafted and approved by Council for guiding future reserve strategies based on future priorities and needs as highlighted in the 10 year financial forecast.
- Updated the County-wide Development Charge (D.C.) Background Study and Bylaw including compiling of data and statutory public meeting. This will allow for maximization of D.C. revenues based on recent legislative changes within the D.C. Act.



- Through the Northumberland Inter-Municipal Treasurers Working Group conducted a review of County tax policy with recommended changes as was approved by Council for the 2021 property taxation year.
- Established Council approved target levy and dedicated infrastructure levy increases for 2022 budget and 2023-2031 forecast under the Long-Term Financial Planning Framework.
- Led and coordinated the development of budgets and long-term plans for all County departments.
- The 2022 budget process was kept to the advanced schedule and should have approval in December 2021 or early 2022.
- 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 under it such as the Capital Incentive Program.
- 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 Golden Plough Lodge / Northumberland Archives and Museum Redevelopment (GPL/NCAM), Elgin Park Redevelopment, and Ontario St. Affordable Housing Development.
- Secured Financing Agreement with Infrastructure Ontario for the Elgin Park Redevelopment Housing project via construction financing converting to long-term debenture upon project completion.

Thriving & Inclusive Communities

- Facilitated a Budget Simulation Tool pilot jointly with the Communications Department for public budget consultation for consideration for the 2022 Budget and long term financial plan recognizing public input as a key component in the County's budgetary processes.
- Provided financial insight and reporting to the Northumberland County Housing Corporation (NCHC).
- Assisted in various projects and undertakings with NCHC and Social Housing including advancing CMHC funding applications and delivery of the Capital Incentive Program.



- 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 municipal 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 – ~130 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 City Works asset management software completing user acceptance testing, transition and testing for various integrations.
- Implemented future state processes from LEAN review of full procurement cycle for improved communications, elimination of non-value steps, duplication and enhanced risk mitigation.
- 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 yellow and green belt LEAN training
 - Facilitated training for the Loyalist Managing and Leading in a Municipal Environment Program Finance Module to both County and participating municipal staff.
- 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.
- Assisted the Communications Department with providing financial data and metrics for the 8th annual Financial Report. This is a key communication tool for public transparency and accountability providing an overview of the 2020 Financial Statements, priorities and accomplishments, as well as various historical trends and overall analysis.
- Presented highlights of the 2021 budget and long-term financial plan to County staff.
- Implemented recommendation from Service Delivery Review to redeploy an existing administrative vacancy in Court Services to Purchasing and Risk Management Services. Through adoption of LEAN principles and technology this recommendation was realized and will expand capacity for internal need and enhanced formal shared procurement/risk management services with interested member municipalities.
- Completed business case derived from information contained in Service Delivery Review for restructuring of prosecutorial roles within Court Services and facilitating addition of an In-house Solicitor to the County organizational chart.
- 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.
- Assisted EOWC in the collection of data for a study undertaken by a professional firm for analysis of the Provincial long-term care capital funding model in relation to capital project costs utilizing the Golden Plough Lodge Redevelopment Project as a model.
- 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 and quarterly reporting on variances to budget to all departmental committees.
- 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.
- Provided 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 65 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 Elgin Park Redevelopment and transportation construction.
- Processed approximately 2,000 invoices per month and issued approximately 350 cheques and 700 EFTs each month.

2022 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, 2022 regulations for an updated asset management plan for core assets and an evergreen plan.
- Complete first annual reporting for County-wide Development Charges.
- Implement recommendations contained in the newly Council approved reserve policy and realignment of reserves to align with asset funding strategy, advance appropriate funds towards meeting stated thresholds for contingencies and unfunded liabilities.
- 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 and testing in 2022 and go-live in 2023.



Thriving & Inclusive Communities

- Continue to assist Social Housing in roll out of the Affordable Housing Strategy and policies inclusive of the Capital Incentive Program.
- Continue to advance and expand the shared services initiative for procurement with member municipalities providing expertise for policies, procurement and contracting.
- Implement formal managed service agreements for procurement services with interested member municipalities based upon findings from a third party review for effective cost recovery methodologies and template agreements.
- 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 2022.
- 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 review of tax policy for guiding 2022 tax policy decisions with the Northumberland Treasurers Inter-municipal working Group.
- Jointly with the member municipalities through the Northumberland Treasurers Inter-municipal Working Group, complete a tax assessment based review for property inaccuracies.
- Broaden 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.
- Draft a formal debt policy.
- 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 9th 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.

2022 Business Plan & Budget

POA Court Services

Prior Year Accomplishments

Economic Prosperity & Innovation

- On-going procedural enhancements made to provide advanced notification to clients at risk of conviction, MTO plate denial and/or license suspension. Processes were modified for COVID-19 emergency timelines and staff continue their proactive efforts on behalf of defendants to ensure payment continuity and efficient workload for County 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.
- Remote payment options were expanded to include Visa, Mastercard (Credit AND debit) as well as cheques. Paytickets (on-line portal) continues to be available for those not contacting the POA office directly.
- All other POA court related processes are being managed remotely based upon technological innovations implemented over the course of 2020/2021.
- February 2021 marked the beginning of a completely virtual (Zoom) process for Resolution meetings with the County Prosecutor, as well as Scheduled (Fridays) Court for pleas before a Justice of the Peace. To date, almost all back-log of matters to be scheduled for Resolution meetings has been managed with only 10% of all matters (approximately 200) awaiting Trial scheduling.
- While Provincial Authorization for actual Trials has not yet been provided, Northumberland County is well positioned (with both infrastructure and technology) to initiate Trial scheduling once Provincial authorization and Judicial resources allow.

Sustainable Growth

- Completion of an internal data integrity audit (COVID project) has resulted in almost absolute data consistency between our CAMS and ICON databases. Minor “timing” inconsistencies between the databases are monitored through daily/weekly/monthly interfaces which provide error reports to staff. Error reporting can now be considered a



minor maintenance process which allows CAMS to be fully relied upon for automated collection, courts administration and reporting purposes. This functionality was simply not available pre-COVID and has sustainably increased productivity and reliability related to POA processes.

- Enhanced use of Court Administration Management Software (CAMS) for all Notices and Disclosure requests, has permitted efficient operation of Court Services throughout the COVID-19 emergency. This continues to allow for appropriate and timely responses to public inquiries by staff, and the continued support of Prosecution services with the initiation of Resolution meetings and Court pleas in February of 2021

Thriving & Inclusive Communities

- POA Court Services 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

- Management of staff considerations related to the download of Bill 177 responsibilities allowing for Court Clerk conviction of FTR matters and approval of *Applications for Extension of Time to Pay (Fines)* effective November 1st, 2021. This has/will require on-going discussions with the Finance Director and HR re Job description/responsibilities for affected staff.
- Staff security procedures continue to be verified in cooperation with Cobourg Police Service and Ministry of the Attorney General (MAG) – Physical/Facility adjustments and installations have been made to enhance both staff and public security, health and safety.
- Construction for a dedicated, safe (healthy) and secure public/staff entrance to POA Court Services (within the 860 William St Facility) will begin in September 2021 and is scheduled for completion by December 2021.
- Standard Operating Procedures (SOPs) are being maintained to reflect on-going changes to POA Court Service processes.



- Timely public reminders and notices posted physically, on internet and as a telephone answer message have been established, in relation to all COVID-19 considerations and their impacts on POA services.

2022 Service Objectives & Initiatives

Economic Prosperity & Innovation

- Continued implementation of CAMS system upgrades and functionality for improved efficiencies.

Sustainable Growth

- Continued interaction with Municipal and Provincial POA partnerships, to monitor the evolution of the Bill 177 POA Part III download of responsibilities (delayed by the COVID-19 emergency).
- Mentoring of the current Paralegal/Prosecutor (secondment) to permanency in the role under the supervision of the current Supervising Solicitor/Prosecutor.
- Consideration/review of the current Supervising Solicitor/Prosecutor arrangement, in anticipation of a potential Part III download and to facilitate succession in relation to the retirement of the current solicitor/prosecutor (now anticipated in 2022).
- Continued cross-training, SOP writing/maintenance and the development of staff skills – providing enhancements for business continuity.

Thriving & Inclusive Communities

- Continued active involvement in LCMAC, MCMA and OMTRA committees ensuring County's voice in Court/Collection related issues.

Leadership in Change

- Management of staff considerations related to the download of Bill 177 responsibilities allowing for Court Clerk conviction of FTR matters and approval of *Applications for Extension of Time to Pay (Fines)* effective November 21st, 2021. This has/will require on-going discussions with the Finance Director and HR re Job description/responsibilities for affected staff.



- LEAN training for staff being scheduled to enhance a culture of efficiency within Court Services.
- 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.
- Continue to 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.