
2020 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 2019.
- New debt was assumed in 2019 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.
- Completed transition of banking services realizing improved rates of return on short-term funds via a new High Interest Savings Account banking arrangement and securing preferential banking fees.
- Completed asset management software implementation project with go-live in first quarter of 2019.
- Completed system integrations of the ERP financial software with the new asset management system ensuring all data is captured for effective modeling and managing through the lifecycle of County assets.
- Jointly with GIS Asset Management Coordinator and through the Asset Management Committee completed a formal Asset Management Policy as required under municipal asset management planning policy regulations.
- 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 aligned with a new asset management policy.



- Commenced processes for the first County-wide DC Background Study currently compiling data for anticipated bylaw approval early 2020.
- Established Council approved target levy and dedicated infrastructure levy increases for 2020 budget and 2021-2029 forecast under the Long Term Financial Planning Framework.
- Led and coordinated the development of budgets and long term plans for all County departments.
- The 2020 budget process was kept to the advanced schedule and should have approval in early 2020.
- 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 Rebuild and new shared emergency bases construction.

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.
- 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.
- Administered and provided oversight and guidance of the procurement process and construction contract for the Trent Hills Emergency Base as a shared services initiative.
- 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

- 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 with full rollout fall 2019.
- Second year of implementation of internal cash receipts audit function.
- 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 courses and conferences to continue to develop skills, build networks, and identify best practices opportunities.
- Facilitated Loyalist College training for the Managing and Leading in a Municipal Environment Program the Essentials of Financial Management module.
- 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 2019 tax policies.
- Presented at a ROMA municipal delegations meeting with the Ministry of Finance on Ontario farming property taxation burden for rural Ontario communities.
- Assisted the Communications Department with providing financial data and metrics for the 6th annual Financial Report. This is a key communication tool for public transparency and accountability providing an overview of the 2018 Financial Statements, priorities and accomplishments, as well as various historical trends and overall analysis.
- Presented highlights of the 2019 budget and long-term financial plan to seven member municipalities and all County staff.
- Implemented procurement e-bidding on-line functionality for vendor bid document submissions allowing for a streamlined process and automation for compliancy, addendums and pricing.
- 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.
- 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 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.
- 10th consecutive year of increased cash flow from collections.
- 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 rebuild prequalification and transportation construction.
- Processed approximately 2,000 invoices per month and issued approximately 490 cheques and 620 EFTs each month.



2020 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 for implementation of a County-wide Development Charge in light of needs arising from growth.
- Complete a 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 2021 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 2020.
- 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.
- Upgrade ERP Finance System and associated sub-system integrations.
- Complete Business Optimization Review for processes related to Finance ERP system ensuring maximization of efficiencies and functionality.
- Complete a tax policy review aligned with new MPAC reassessment cycle 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 identify new opportunities to enhance POA collections as legislation evolves.
- 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 7th 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.



2020 Business Plan & Budget

Court Services (POA)

Prior Year Accomplishments

Economic Prosperity & Innovation

- Enhanced efficiencies through implementation of technology jointly with County IT Department for:
 - Implementation of Court Administration Management System (CAMS) upgrades and functionality for improved efficiencies.
 - Install of Liberty software and upgrades (to allow for simple court time cost verification and to address identified software performance issues).
 - Activation of automated CAMS Trial notice and disclosure functionality (to reduce court administration responsibilities for court disclosure).
 - Activation of automated CAMS uploads of Resolution and Trial Dates from ICON (to eliminate unnecessary and time-consuming duplication).
 - Install of computer hardware, with Liberty Recording Software for Justice of the Peace (JP) Intake records.

Sustainable Growth

- Expanded the use of CAMS for Trial Notices, Disclosure requests and the management of prosecution files. This has resulted in a decreased “paper” load, and increased administrative efficiency allowing for enhanced capacity and service levels by administrative staff.
- Continued cross-training of court clerks (2) as back up for the Financial Analyst, Court Clerk/Reporter and Collection Manager positions – enhanced business continuity.
- Transition from obsolete analog (tape) recording of JP Intake records to digital (Liberty System) for reduced administrative workload, data integrity and cost.



Thriving & Inclusive Communities

- Active member of the *Ministry of the Attorney General (MAG), Lower Courts Management Advisory Committee (LCMAC)* – providing a voice for Northumberland County on all matters related to the Provincial Court (i.e – Part III download).
- Members in good standing of the Municipal Court Managers Association (MCMA).
- Members in good standing of the Ontario Municipal Taxation and Revenue Association (OMTRA).

Leadership in Change

- LEAN training for staff was scheduled to enhance a culture of efficiency within Court Services. (2 white belt, 3 yellow belt – 5 staff currently trained of 7 POA staff total).
- DYNAMIX training was scheduled and participated in by POA staff, enhancing communication and team efficiency.
- Successful recruitment of a Court Services Clerk vacancy.
- Successful implementation of an on-going CAMS support contract with White Acre Ltd, required as a result of termination of the existing service agreement by Niagara Region effective December 31, 2019.
- On-going verification of Staff security procedures 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.

2020 Service Objectives & Initiatives

Economic Prosperity & Innovation

- Exploration of alternative payment options (Interac debit, etransfer,) which should enhance revenue generation and streamline client *Applications for Extension of Time to Pay* with recurrent payments.
- Review of staff position responsibilities and workloads through the Job Questionnaire process, to delineate and streamline Court Administration, Collection and Prosecution - the three fundamental processes that make up court services. This is intended to promote increased efficiency of court administration, prosecution process and Collection revenue through LEAN principles.



- Building increased capacity for the POA Collection Process, through Administrative and Paralegal support of investigative actions in coordination with the implementation of enhanced collection measures through small claims court (Certificates of Default, Writs, Garnishment, Liens) and/or Tax Roll actions (as deemed appropriate).
- Enhanced efficiencies through the further implementation of technology (jointly with the County IT Department) through the installation of *Liberty Docket Import Utility Software* (Eliminates duplication of lengthy process, thereby reducing court time/expense).

Sustainable Growth

- Replacement of the legacy Integrated Court Offences Network (ICON) server with a modern sustainable virtual server.
- Continued interaction with Municipal and Provincial POA associations and partnerships, to monitor the evolution of the POA Part III download of responsibilities.
- Recruitment to fill the current Paralegal vacancy (Municipal Prosecutor/Paralegal position) with capacity to:
 - assist current solicitor/prosecutor in relation to Part III download,
 - assume the current identified Prosecution administrative load,
 - assist with Collection process (e.g. – small claims, etc)
 - be mentored for succession in relation to the retirement of the current solicitor/prosecutor (anticipated in 2021),
 - support business continuity in the event of our current solicitor/prosecutor's absence (this is a current vulnerability)

Thriving & Inclusive Communities

- Continued exploration of alternative payment options (BEMBORA, Interac/Visa debit, e-transfer,) in addition to current “credit only” options for remote payment. Working toward eliminating 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 (white belt) for remaining staff being scheduled to enhance a culture of efficiency within Court Services.
- 2nd phase of DYNAMIX training to enhance team communication and efficiencies.



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 the use of Court Administration Management 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