



2024 to 2026 Business Plan & Budget

Finance

Prior Year Accomplishments

Innovate for Service Excellence

- Provided financial expertise and support for various projects.
- Assisted with 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.

Ignite Economic Opportunity

- Overall, the financial health of the County continued to improve in 2023.
- New debt (construction financing) is to be assumed in 2023 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.
- Collaborated with the Public Works Department for updating of the Asset Management Plan.
- Completed Treasurer's Annual Development Charges Statement for County-wide Development Charge Background Study and Bylaw.
- 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 2023 property taxation year.
- Established Council approved target levy and dedicated infrastructure levy increases for 2024-2026 budget and 2027-2033 forecast under the Long-Term Financial Planning Framework.
- Led and coordinated the development of the Northumberland's first multi-year budget and long-term plans for all County departments.



- 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 complete annual financial reviews for the non-profit housing providers.
- 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 the 473 Ontario St. Affordable Housing Development.
- Facilitated CMHC draws for funding on the Elgin Park Redevelopment Housing project.
- Managed and facilitated draws for construction financing from Infrastructure Ontario for the Golden Plough Lodge/NCAM Redevelopment Project to be converted to long-term debentures upon project completion.

Foster a Thriving Community

- 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, reporting 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 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.
- Entered into first Procurement Shared Services Agreements with member municipalities.
- 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.

Propel Sustainable Growth

- 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 10th annual Financial Report. This is a key communication tool for public transparency and accountability providing an overview of the 2022 Financial Statements, priorities and accomplishments, as well as various historical trends and overall analysis.
- Presented highlights of the 2023 budget and long-term financial plan to member municipal Councils and County staff.
- Continued to assist 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 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.
- 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,
 - Additional ad hoc reporting
- Supported Community and Social Services with implementation of the Canada-wide Early Learning and Child Care (CWELCC) program.
- Assisted in financial aspects of public-private partnership for Northumberland County Broadband initiative and new Municipal Services Corporations to facilitate governance and stewardship of funding from Federal and Provincial governments.
- 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, 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.
- Managed approximately 70 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 2,100 invoices per month and issued approximately 205 cheques and 500 EFTs each month.



Champion a Vibrant Future

- Supported Community and Social services and Facilities on Housing and Homelessness issues.
- Worked with Housing department on viability of future housing projects.
- 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)
 - 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
 - Mohawk Medbuy

2024 to 2026 Service Objectives & Initiatives

Innovate for Service Excellence

- Conduct a needs assessment of our financial ERP software system, considering current use, integrations with other systems, and potential improvements (purchase orders, budget software, and AP optimization.)
- Continue to support staff training opportunities.



- Continue to cross-train positions within the Finance department for staff development and business continuity.
- Complete a review of tax policy for guiding 2024 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 base 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.
- Continue to expand the scope and functionality of the purchasing system modules inclusive of contract management.
- Jointly with Legal Services transition to prosecution/administration of Part 3 fines under potential provincial download in POA.
- Complete the 11th annual financial information report with the Communications Department.
- Continue to provide excellent service to internal and external stakeholders.

Ignite Economic Opportunity

- 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.

Foster a Thriving Community

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



- Continue to assist Community and Social Services for roll out of The Canada-wide Early Learning and Child Care (CWELCC) system.
- Continue to advance and expand the shared services initiative for procurement with member municipalities providing expertise for policies, procurement, contracting and initiation of formal managed procurement service agreements based on framework and cost recovery methodologies as established through a 3rd party Shared Services Review.
- 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.
- Continue to build and maintain strong communications with all County departments and member municipalities.

Propel Sustainable Growth

- Manage annual budget presentation and re-adoption process.
- Support all departments and council through subsequent years of the 2024-2026 multi-year budget - ensuring appropriate changes are identified and brought forward for consideration.
- Develop implementation plan for budgeting software, allowing integration with accounting software, automation of workflows and approvals, audit trails, scenario analysis for enhanced decision-making, improved delineation between operating and capital budgets, performance management and KPI metrics reporting.
- Complete a budget modernization review with Communication Department to ensure effective, meaningful and transparent budget documentation and public engagement.

Champion a Vibrant Future

- Ensured the ongoing collection and recording of asset management data for life cycle modeling and reporting to meet July 1, 2024 regulations for a full asset management plan of all assets.
- Assist Public Works Department in development of a financing strategy to expand construction program funding aligned with asset management plan for core assets.
- 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.



Long Term Plan & Strategic Objectives

Innovate for Service Excellence

- Continue to expand use of current technology including asset management software.
- Provide timely and accurate financial information to all stakeholders.
- 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.

Ignite Economic Opportunity

- 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.

Foster a Thriving Community

- 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.

Propel Sustainable Growth

- Continue to expand use of current technology including asset management software.
- Provide timely and accurate financial information to all stakeholders.
- Continuous improvement of internal controls.
- Implement strategies and recommendations identified through the asset management plan.

Champion a Vibrant Future

- Implement software to support the development of annual budgets and long-term plans.
- Monitor all economic factors, risks and opportunities for the County ensuring mitigation of risks and financial due diligence.

2024 to 2026 Business Plan & Budget

POA Court Services

Prior Year Accomplishments

Innovate for Service Excellence

Continued implementation of CAMS system upgrades and functionality provided improved efficiencies in administrative, prosecutorial, and fine collection processes. As a result, COVID Trial backlogs were largely eliminated in 2023 without the need for a mass withdrawal of charges (and corresponding loss in revenue) experienced in other jurisdictions. Court scheduling processes are now automated, providing efficient administration; consistent predictable messaging to defendants, the police, and witnesses; streamlined Resolution Meeting and Trial processes for prosecutors; and efficient automated third-party collection processes for defaulted fines, through CAMS.

Ignite Economic Opportunity

There was on-going collaboration with lower-tier municipalities to encourage implementation of an Administrative Municipal Penalty Systems (AMPs) to reduce dependence upon limited court resources for eligible enforcement measures such as parking (eg – in the Town of Cobourg).

Continued internal cross-training, Standard Operating Procedure (SOP) writing/maintenance and the ongoing development of staff skills has also provided enhancements for business continuity.

Foster a Thriving Community

Continued active involvement in LCMAC (Lower Courts Management Advisory Committee), HSJCC (Human Services Justice Coordinating Committee), MCMA (Municipal Court Managers Association) and OMTRA (Ontario Municipal Tax and Revenue Association) ensures that Northumberland County continues to have a voice in the evolution of Provincial Offences Act court services.



Propel Sustainable Growth

Continued interaction with Municipal and Provincial POA partners – in particular, the local Crown Attorney’s office - assisted staff in monitoring the evolution of the Bill 177 POA Part III transfer of responsibilities from the Province to our Municipality (delayed by the COVID-19 emergency but still indicated by our Provincial counterparts).

There has been on-going proactive collaboration with our Legal Services team, including the Municipal Solicitor and two POA Prosecutors (Paralegals) to ensure we remain strategically well positioned in response to any proposed provincial changes.

Champion a Vibrant Future

Council approved letters were sent to the Solicitor General and the Attorney General, on issues of Judicial Resourcing and Fine Amounts: Delegations occurred with the respective Ministers at AMO (September 2022) and ROMA (January 2023) related to the same issues with continued efforts to champion solutions for the challenges faced in POA administration and road safety on behalf of Northumberland County.

Subsequent communication with the OPP Commissioner and local detachment commander resulted in local initiatives and quantifiable increases (over the previous COVID impacted years) in levels of enforcement within Northumberland County.

2024 to 2026 Service Objectives & Initiatives

Innovate for Service Excellence

Continued active Involvement with the AIMS working group which is currently targeting a comprehensive framework for ICON replacement that may also include consolidated features currently provided by CAMS, into a single user platform.

Continued implementation of CAMS automation and efficiencies to enhance existing POA processes.

Ignite Economic Opportunity

Ongoing support for the shared benefits of AMPS implementation by Northumberland’s lower tier municipalities. This in response to ongoing limited Judicial resources available to accommodate lower-tier prosecutions, and in support of reduced court resource demands at the County level.



Ongoing SOP reviews and cross-training to ensure business continuity and continued promotion of a LEAN cultural approach to Court practices and service delivery.

Foster a Thriving Community

Continued active involvement in LCMAC (Lower Courts Management Advisory Committee), HSJCC (Human Services Justice Coordinating Committee), MCMA (Municipal Court Managers Association) and OMTRA (Ontario Municipal Tax and Revenue Association) to ensure that Northumberland County continues to have a voice in the ongoing evolution of Provincial Offences Act court services.

Propel Sustainable Growth

Continue to monitor and plan for changes that may have to be accommodated in response to Bill 177 provisions for transfer of the responsibilities for POA Part III prosecutions to Northumberland County. This will necessitate ongoing collaboration with our local Crown Attorney's office, MAG, local municipalities, and other court stakeholders.

Foster ongoing consultation between Northumberland County's Municipal solicitor and the director of finance, towards review of existing and appropriate alternative staffing models (and potentially the reporting hierarchy) for the administrative and prosecution staff who operate in tandem within POA Court Services.

Job Information Questionnaires for key roles in the POA department (specifically the Court Clerk and Financial analyst roles) are currently overdue to be updated in relation to significantly changed role responsibilities that transformed during the COVID emergency and resulting court modernization. This endeavor is meant to ensure that accurate reflection of role requirements, along with job evaluations and appropriate compensation all provide for the attraction and retention of the talented staff necessary to maintain POA operations in a very competitive staffing market.

Champion a Vibrant Future

Ongoing advocacy through council, and as appropriate, at ROMA and AMO to encourage continued proportionate and appropriate enforcement activity ensuring public safety; fines sufficient for deterrence of unsafe activities on our public spaces; and court modernization measures sufficient to support sustainable court management and processes for Northumberland County.



Long Term Plan & Strategic Objectives

Innovate for Service Excellence

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

Ignite Economic Opportunity

- 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.

Foster a Thriving Community

- 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.

Propel Sustainable Growth

- Continue to expand and enhance the use of 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 MAG.

2023 Department Overview

Legal Services

Service Description

The Legal Services department includes the Municipal Solicitor, and the two Paralegal/Prosecutor Positions.

Mutual Trust and Respect

As a support department the Municipal Solicitor supports all other County departments as well as the Northumberland County Housing Corporation with addressing legal challenges. This includes but is not limited to providing legal advice, providing legal representation and advocacy in matters before the Courts, tribunals, and quasi-judicial matters, and assisting with the retention and instruction of external counsel for specialized or complex matters.

The Paralegal/Prosecutors have primary responsibility for the prosecution or resolution of Part I Provincial Offences Act offences, as well as certain County By-law charges where accused persons have elected trial before the Ontario Court of Justice. Prosecutors also provide training to community partners including local police with respect to the provincial court process, mandatory disclosure, and the laying of charges as well as the evidence required to support those charges.

Honesty and Integrity

Honesty and Integrity is a key part of the delivery of legal services. Strong relationships with internal client departments as well as community stakeholders are necessary to provide good service and advice and to better represent the County in the Courts, tribunals, and in the broader community. As lawyers and paralegals, we are also bound to strict rules of professional responsibility through the Law Society of Ontario, and specifically to rules regarding honest, integrity and ethical conduct.

Collaboration/Communication

Since we provide support to all of the other departments in the County and we must develop strong working relationships so that they will be receptive to the advice we provide and assure they can trust and follow that advice. collaboratively. This requires that we are able to



communicate effectively in a manner that speaks to the needs of those stakeholders, and gives them the information they need in a way that is understandable and actionable.

Caring and Supportive

A key benefit of having internal legal and prosecution services is that we are not just advocating on behalf of a client, but part of a larger County team. When we advocate on behalf of the County, we are not just speaking for a client – we are supporting something that we are part of and have a personal investment in. We understand the broader needs of our County clients and care about how the County is perceived and how it delivers service to the community.

Accountability

As a support department, legal services is accountable to Council and all other County departments. As lawyers and paralegals, this accountability is heightened by our professional responsibilities, including a responsibility to the Courts of which we are officers, as well as the rules of the Law Society of Ontario. We have responsibility for important legal matters, for enforcement of our community standards and rules, as well as the avoidance of risks that may damage the reputation of the County and impose significant costs to the public if they are not avoided or mitigated. Our advice has to be supported not only by strong legal knowledge and diligent research, but also the core values of the County.

Innovation and Excellence

As lawyers and paralegals we are required to constantly further our own professional development and ensure that we are aware of the latest developments in the legal field. This is reflected not only through our own internal communication and information sharing but in the requirements imposed on us by our professional governing body. We strive to pass on this knowledge to contribute to the continuous improvement of the County as a whole. Our participation in National, Provincial and local professional organizations also ensures we not only keep informed of the latest policy and legislative developments, but also play an active role in those discussions.

2022 Key Accomplishments

Municipal Solicitor:

- Represented the County before the Courts, Tribunals and other quasi-judicial matters including representing Northumberland County Paramedics in the Inquest into the 2017 deaths of Gladys and William Ryan at Northumberland Hills Hospital.



- Represented the County and support County departments as well as NCHC in various legal matters including support for mediation and other dispute resolution.
- Provided legal support various County departments and NCHC for major capital projects, real property transactions, and other matters.
- Represented the County in professional bodies including as Public Affairs Liaison on the Ontario Bar Association's Municipal Law Section executive and active participation in the Municipal Law Departments Association of Ontario (MLDAO).
- Assisted with advocacy for legislative and other changes to higher levels of government through AMO, ROMA and other channels.
- Assisted with County process and governance through review of individual by-laws, broader by-law review project, assistance with *Municipal Freedom of Information and Protection of Privacy Act* and *Personal Health Information Protection Act* requests, and review and advice on policy and regulatory compliance for various County departments.
- Continued to work to reduce reliance on external legal counsel for matters that can be successful dealt with in-house.

Provincial Offences Act Prosecutions

- Continued to resolve and prosecute Part I provincial offences in a timely and effective manner.
- Resolved the vast majority of matters affected by the Covid-19 emergency Court closures, resolving this backlog without resorting to "bulk withdrawals" that have become commonplace in many municipal Courts at great cost to those municipalities.
- Implementation of an informal resolution process for Part I matters that has become a model for, and has now been adopted by, other municipalities in the Courts.
- Provided training to internal and external stakeholders with respect to the charging, evidence gathering, and disclosure required for the successful prosecution of Part I and by-law offences.
- Successful implantation of the Municipal/Provincial MOU for Part I prosecution and related local side agreements.

Long-Term Plan and Strategic Objectives

Municipal Solicitor:

- Continue to evaluate matters that can be kept "in-house" to decrease reliance on external counsel for matters that are not specialized or complex.
- Review and refine internal policies, organizational structures and procedures, and staffing requirements and assignments, and build on existing capacity to improve existing and explore potential capacity to handle more legal matters in-house.



- Continue to support County advocacy on policy and legislative changes to support the County's strategic goals and operations.
- Continue to provide timely and sound legal advice to support County projects, reduce legal risks, and representation in various legal matters.

Prosecutor/Paralegals:

- Continue the successful prosecution and resolution of by-law and Part I province offences charges.
- Continue to build capacity to prepare for the possible transfer of Part III and IX *Provincial Offences Act* prosecutions to the municipal level.
- Expand and grow the training provided to internal and external stakeholders such as by-law officers, those responsible for enforcing by-laws, and police and emergency services personnel to familiarize them with the prosecution process and the Courtroom setting through training and "moot court" experiences.