

OVERALL BUDGET



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Overview

At a Glance

The County budget includes the resources necessary to maintain existing services and service levels. The budget also contains items that address areas of growth and initiatives directed by Council to enhance service levels, increase efficiencies and plan for the future.

The budget includes:

- Completion of the 10-Year Long Term Affordable Housing Strategy (LTAHS), and the creation of the new LTAHS plan in cooperation with Planning, Economic Development, the City of Barrie, the City of Orillia and the County member municipalities.
- The Simcoe County Housing Corporation capital program includes two major affordable housing developments: the City of Orillia and the City of Barrie. The Town of Bradford West Gwillimbury affordable housing development, along with the City of Orillia affordable housing development are set to open in 2024.
- Continued implementation of the Lake Simcoe Regional Airport strategic plan through Airport Certification as well as planning for the runway extension and the expansion of the water and wastewater system.
- LTC - Homes capital includes the continuation of funding for the redevelopment and expansion of Simcoe Village.
- Paramedic Services forecasts call volume growth to be static in 2023. A pilot program to assist with offload delay is proposed to help counter this impactful issue.
- Continued development of the Environmental Resource Recovery Centre (ERRC) to improve efficiencies and increase waste diversion rates in the future.
- Major road construction projects include CR 4, and CR 21 with related road, bridge, and intersection components.
- Implementation of the Provincial Planning Policy, including pursuing the work required for the County's Municipal Comprehensive Review in partnership with the member municipalities.

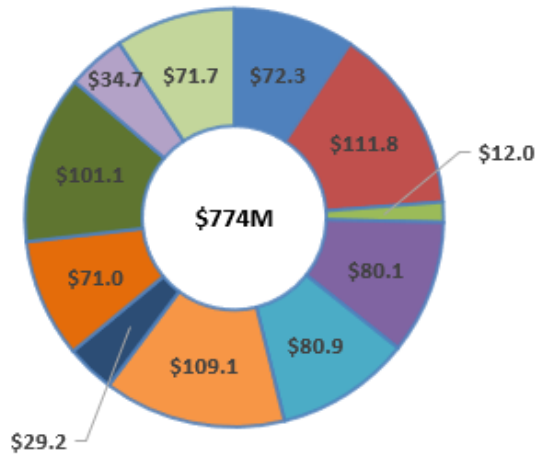
Financial Snapshot

This table summarizes the County of Simcoe high-level year over year budget comparison.

Comparison (\$000's)	2023	2023	2024	2023F vs 2023B Change		2024B vs 2023B Change	
	Budget	Forecast	Budget	\$	%	\$	%
Operating Revenues	582,407	629,264	622,434	46,856	8.0 %	40,026	6.9 %
Operating Expenses	574,242	620,825	614,227	46,583	8.1 %	39,985	7.0 %
Operating Balance	8,165	8,439	8,207	273	3.3 %	41	0.5 %
Gross Capital Requirement	121,555	194,956	159,722	73,401	60.4 %	38,166	31.4 %
Net Capital Requirement	39,987	7,903	57,622	(32,084)	(80.2)%	17,635	44.1 %
External Debt	67,575	67,535	63,191	(40)		(4,384)	
Internal Debt	229,824	197,201	239,129	(32,623)		9,305	

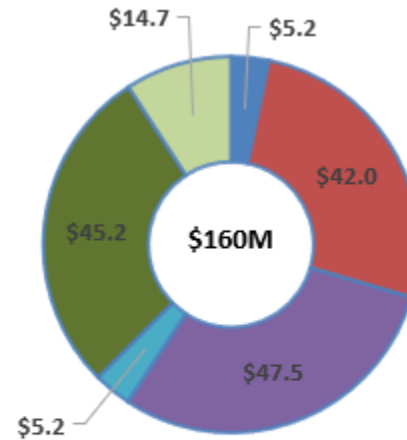
The first graph highlights the County operating and capital expenditures breakdown by department. The second graph is a breakdown of the capital expenditures only by department.

Operating & Capital Expenditures - \$774M



- Paramedic Services
- LTC - Homes
- Seniors Services
- Transportation & Engineering
- Solid Waste Management
- Children Services
- Community Services
- Ontario Works
- Social Housing
- General Municipal
- Other Departments

Capital Expenditures - \$160M



- Paramedic Services
- LTC - Homes
- Transportation & Engineering
- Solid Waste Management
- Social Housing
- Other Departments

County Profile

The County of Simcoe delivers a wide variety of programs and services to meet the needs of local residents and businesses.

The County is a dynamic community that continues to experience sustained growth. Some key facts about the County of Simcoe are:

- Upper tier municipality consisting of 16-member municipalities.
- Largest County in Ontario based on population from the 2021 census.
- Third largest County in Ontario based on physical size.
- Owns and manages 33,680 acres of County forests.
- Borders on 500 km of shoreline.
- Maintains 1,830 lane km of County roads, 207 bridges and structures, and 61 major signaled intersections.
- Plays host to over nine million visitors annually.
- Employs more than 2,000 full and part-time people.



County of Simcoe - Council and Officials



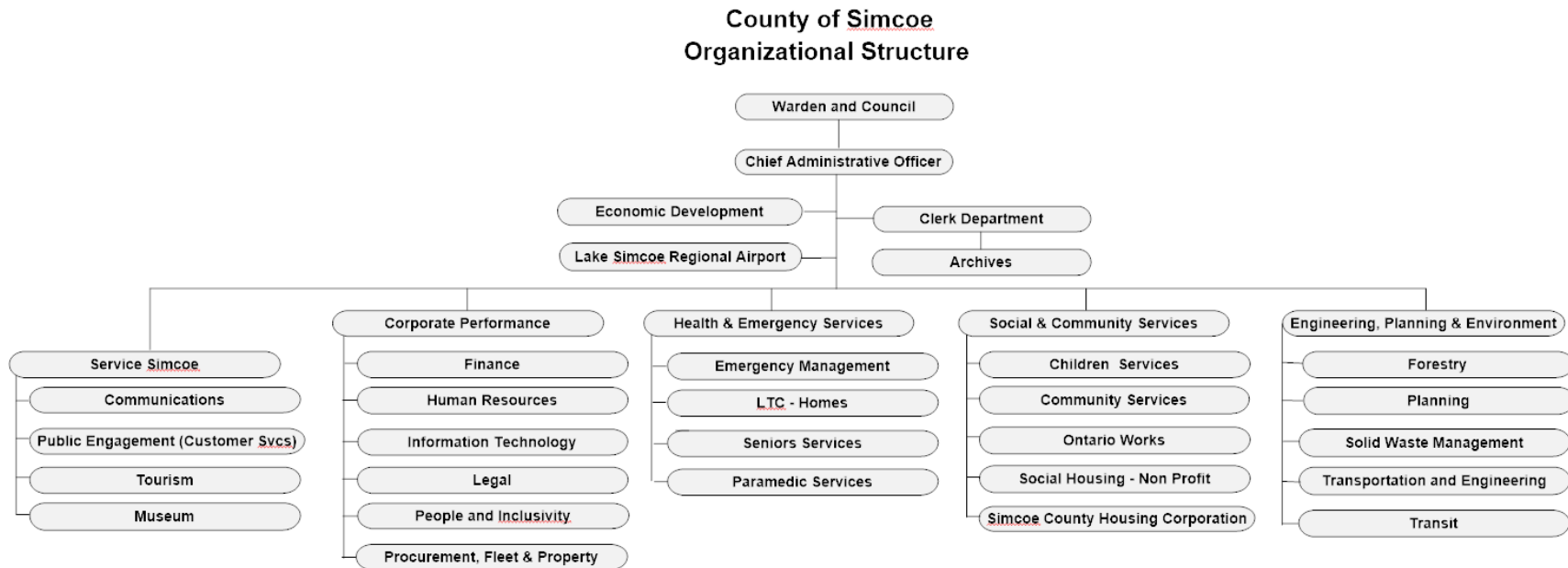
The County of Simcoe Council acts as the decision-making body for the organization.

County Council is composed of the mayors and deputy mayors of each of the sixteen towns and townships located within Simcoe County. The Warden is the head of government for the County and is elected by his and her peers on County Council. The Office of Warden is a two-year term. The warden is elected at an 'Inaugural Meeting' of County Council held in December in the first and the third years of every term of Council.

All members of County Council sit as Committee of the Whole. Members of Council are also appointed to various internal and external committees and boards, such as the Accessibility Advisory Committee, Audit and Finance Committee, Economic Development Sub-Committee, the Children's Aid Society and the Local Health Integration Networks.

Organizational Structure

The County of Simcoe is organized into major areas: (Warden, CAO, Clerks and Archives), (Economic Development), (Lake Simcoe Regional Airport), (Service Simcoe), (Corporate Performance), (Health & Emergency Services), (Social & Community Services) and (Engineering, Planning & Environment). Each area includes departments covering specific services or supports.

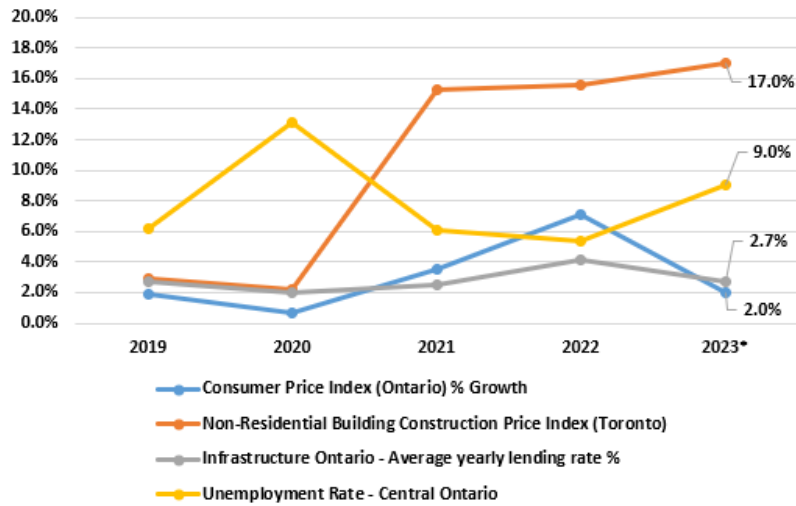


General Economic Index

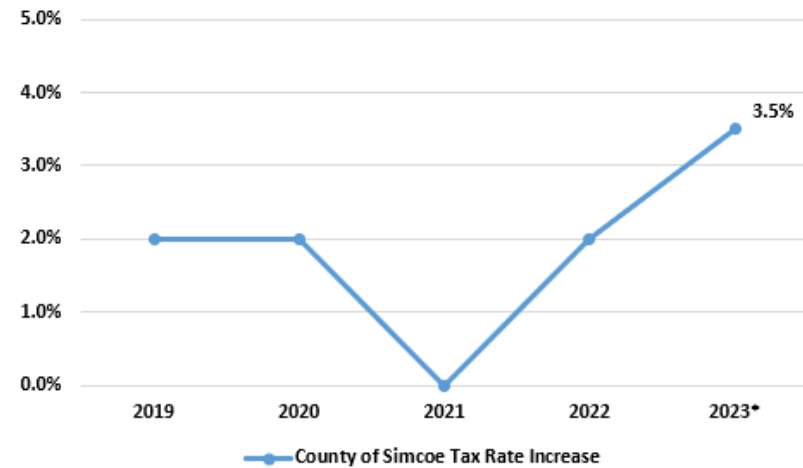
Economic environment refers to external factors that influence the habits of consumers and businesses. Listed in the below graphs are indexes as well as cost related trends and population growth.

*Year 2023 in the charts indicates 2023 budget data

General Indexes



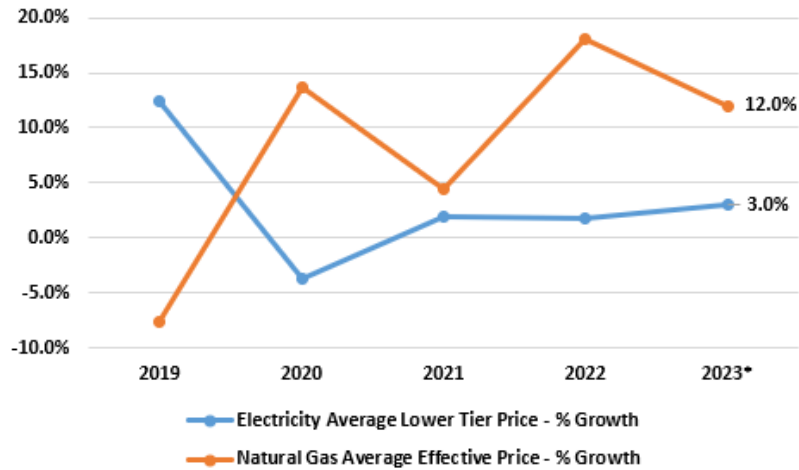
County Tax Rate Increase



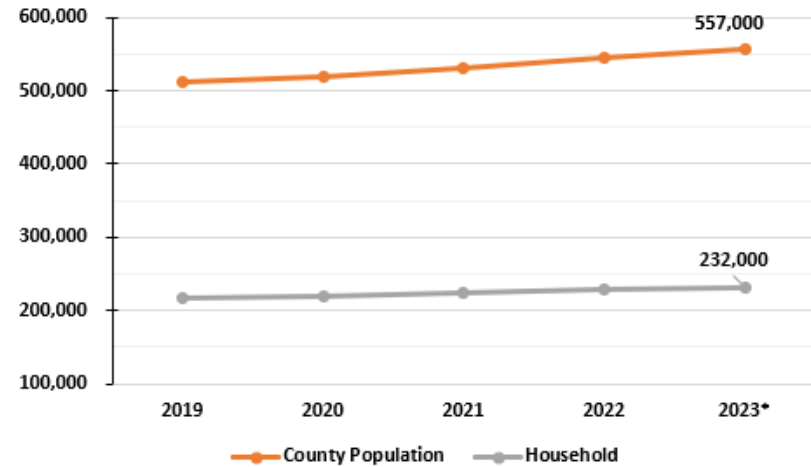
2024 BUDGET



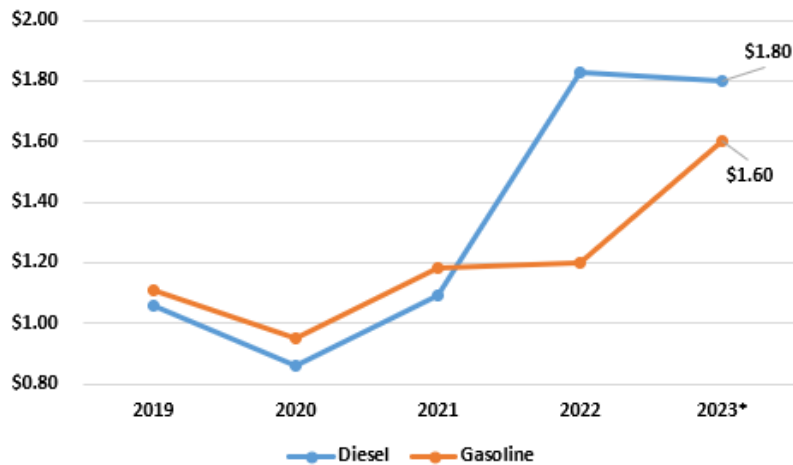
Electricity & Natural Gas rates



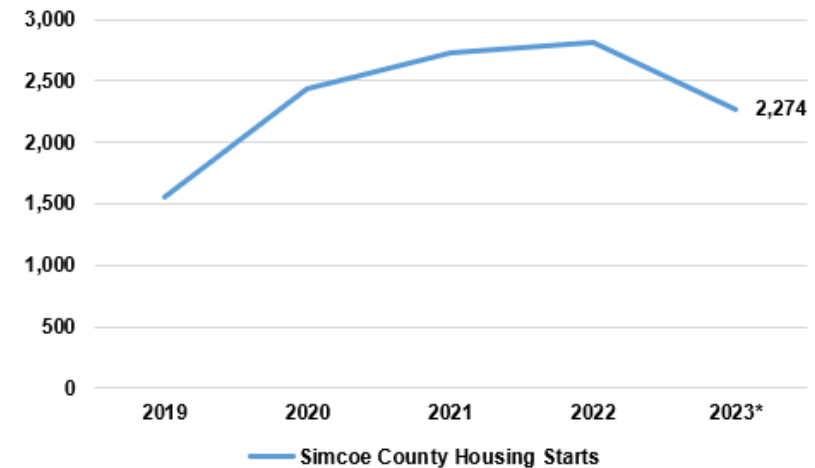
County of Simcoe population and household - includes Barrie & Orillia



Diesel and Gasoline estimated cost/litre



Housing Starts - excludes Barrie & Orillia



Financial Policies

The County has adopted several policies over time to help guide financial decisions. These policies guide County Staff in making sound and strategic decisions in relation to the County's fiscal responsibilities. Listed below are some of these key policies.

Reserve policy

Highlights the threshold and limits for reserve contribution, targets, and funding sources. The policy also highlights the intended use of each reserve to ensure sufficient funds are available to meet the County's short and long-term obligations and be able to respond to unplanned events.

Investment, Cash Management and Debt policies

The investment policy defines the guidelines to ensure County funds generate additional value through interest and investment yields. The debt policy sets the limits for the use of debt to remain financially flexible and avoid the high cost of interest. The County has not set an internal debt limit as historically the debt levels are well below the allowable provincial Annual Repayment limit of 25% of own source revenues.

Asset Management policy

The asset management policy formalizes the County's commitment to asset management, aligns its asset management actions with strategic goals, plans and objectives, and provides direction to guide Council, management, and staff on strategic investment decisions. This policy supports the County in focusing its asset management efforts on managing condition, service levels and risks, addressing asset priorities, and meeting short and long-term needs within the bounds of possible funding.

Tangible Capital Asset policy

The purpose of the TCA policy is to prescribe the accounting treatment of Tangible Capital Assets. Specifically, the TCA policy outlines the capitalization thresholds, asset useful lives, amortization method and disposal/write down treatment by asset class. The policy ensures; a consistent and accurate accounting treatment of asset related expenditures, effective asset management processes, fiscal responsibility and accountability, improved information to support long-term budgeting and that asset accounting complies with PSAB 3150.

Budget Framework

The County is committed to delivering core services to meet the growth in demand, enhancing programs and services while balancing the financial burden to the taxpayers.

This commitment is addressed annually through budget deliberations. Council decides on the overall level of services, the types of programs, the infrastructure, and long-term investments necessary to support the growing community while preserving a valued lifestyle affordable to its residents.

The annual budget is a strategic planning document whereby the financial resources of the County are allocated to various programs and services to achieve the County of Simcoe's priorities and reflects the needs of residents. The budget establishes service levels, program offerings, replacement schedules as well as capital improvements. It also determines the amount of taxes to be collected from residents and businesses.

Balancing the need to provide core services to an expanding population with the desire to pursue new opportunities presents a challenge due to limited revenue sources. County staff have maximized other sources of revenues to support Simcoe County's history of maintaining low tax rates through a strong user pay for service and growth pays for growth philosophy.

Where appropriate, service fees and charges have been introduced or increased and services have been aligned with the needs of the growing community.

Multi-year financial planning in addition to the annual budgeting process ensures current and future impacts associated with decisions are understood and identified.

Council is required to approve a balanced budget for the calendar year (Jan 1 to Dec 31), before property taxes can be billed. The operating budget includes annual expenditures for staff, materials, services, debt servicing, reserve activity, taxation, subsidies, and program costs. The capital budget identifies approved projects and their revenues and costs.

Recurring expenditures are funded from recurring sources of revenue. Non-recurring expenditures are funded from reserves or purpose specific funding. During the budget development process, Council will consider staffing, operational and capital expenditures to increase efficiencies and effectiveness.

Ontario Municipalities are not permitted to budget an operating deficit. Any operating surplus at the end of the year is allocated as per Council's direction during the strategic plan discussions.

Council and Management receive, on a regular basis, financial status reports on spending against budget and forecast to year-end.

The County of Simcoe strives to provide good value for tax dollars and works to enhance value for taxes by monitoring the efficiency and effectiveness of services.

Budget Process

The challenge of the budget process is to meet the many and varied needs of residents and businesses at a cost that is reasonable to County taxpayers.

The primary purposes of the County of Simcoe’s budget are to:

1. Set out the program of services provided by the County, their purpose, and planned costs.
2. Provide a method of controlling expenditures.
3. Forecast revenues and funding to support services to the communities.
4. Support and facilitate achievement of long-term plans and objectives.

The budget process covers base budget, growth and enhancements to service levels.

Base Budget	Service Growth	Enhancements
<ul style="list-style-type: none"> • Costs required to maintain existing service levels • Mandatory / Legislative • Non discretionary costs imposed by others • Carry over projects • Costs from prior year commitments 	<ul style="list-style-type: none"> • Costs required to maintain existing service levels for the increasing population • Funding of new initiatives by development charge revenues and property taxes identified by assessment growth • Long term financing strategies 	<ul style="list-style-type: none"> • New services or enhanced service levels • Funding to cover cost of providing these services depends on property taxes and growth in the assessment base that may lag the timing of expenditures

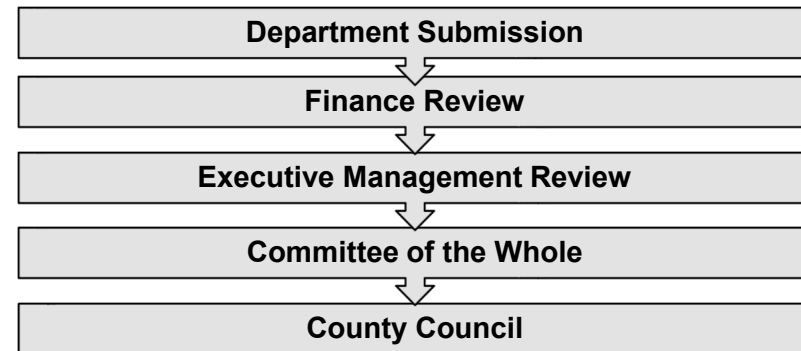
Budget Review

The budget review requires each department to meet with their Financial Controller and prepare a budget that ensures all relevant budgeting principles follow Generally Accepted Accounting Principles (GAAP).

The department budget outlines the associated revenues and expenditures, net operating balance, net capital requirement and the total department requirement.

Changes to operations, staffing complements and capital projects require an expenditure request form. All requests must support the County’s strategic plan and each department’s mandate. Executive Management reviews, challenges and assesses each proposal.

Once the reviews are complete, the budget is presented to the Committee of the Whole. The Committee of the Whole provides comments and direction to staff for any adjustments. The Committee of the Whole refers the budget to County Council with their recommendations for review and final approval.



2024 BUDGET



Budget deliverable - key dates

Description	Date
Budget binders distributed to current Council • Issued and included in agenda of Special Budget Meeting	October 25, 2023
Special Budget Meeting • First meeting to review and deliberate the 2024 draft budget with Council	November 2, 2023
Joint Council and Committee of the Whole Meeting • Second review of the 2024 draft budget with Council • Potential earliest recommendation for adoption to County Council	November 14, 2023
County Council • Potential adoption of 2024 budget by County Council	November 28, 2023

Key Inputs

Plans, Acts and Regulations

The budget reflects the strategic initiatives and investment for the County of Simcoe. Several planning processes, multi-year Master Plans and Acts, in addition to Ministry regulations, drive the development of the budget. Major elements include:

- Affordable Housing and Homelessness Prevention Strategy
- Ambulance Act
- Child Care and Early Years Act, 2014
- County of Simcoe Strategic Plan
- Development Charge Act
- Development Charge Background Study
- Environmental Protection Act
- Forest Management Plan
- Housing Services Act
- Long Term Care Act
- Long Term Financial Plan
- Ontario Planning Act
- Ontario Provincial Standards
- Ontario Works Act
- Simcoe County Official Plan
- Solid Waste Management Strategy
- Transit Feasibility and Implementation Study
- Transportation Master Plan

Economic Outlook

For 2023, the credit rating firm, Standard and Poors, provided the following: affirmed credit rating on the County of Simcoe at 'AA+' with a stable outlook. The rating reflects Standard & Poor's assessment of the county's stable economy, healthy budgetary performance, and strong liquidity. In June 2022, S&P revised their institutional framework assessment for Canadian Municipalities to extremely predictable and supportive from very predictable and well balanced. This change in assessment upgraded the County of Simcoe rating to AA+.

Provincial Subsidies

The County assumes that provincial subsidies will continue at the current known and committed level as a major source of operating revenue. The costs of providing provincially mandated services are based on Ministry regulations and guidelines.

Development Charges and Reserve Funds

Development Charges are fees imposed on development projects to pay for increased costs arising from growth-related development in the County. The rates for these fees are developed based on the growth forecasts and needs requirements within the County. Various long-term plans have been utilized to develop future rates, including the Transportation Master Plan and the Official Plan.

A requirement of the Public Sector Accounting Standards of the Chartered Professional Accountants of Canada (CPA Canada) is that obligatory reserve funds must be reported as deferred revenue. This requirement restricts how these funds may be used and under certain circumstances, how these funds may need to be refunded. Monies received from payment of Development Charges under the Development Charge By-Law are maintained in specific reserve funds and interest is allocated to each of the reserves increasing their balances.

DC reserves and projections have been revised due to the implementation of Bill 23, the More Homes Built Faster Act.

Asset Management Plan

Ontario municipalities must develop asset management plans to meet provincial regulatory requirements. The County has an asset management plan that outlines the state of the local infrastructure including an asset

inventory list identifying various attributes of an asset such as the asset condition and replacement cost estimates. The Asset Management Plan provides desired level of service, an asset management strategy, and a financing strategy.

The County Asset Management Plan utilizes a risk assessment model based on an asset condition index and service impact to assist in the prioritization of assets across the County. Based on this model, an asset tagged with the risk rating of medium/high may be considered for replacement because of its potential impact on the County's level of service.

Debt Capacity

A Municipality may only issue new debt provided that the projected financial charges related to the outstanding debt will be within the annual debt repayment limit prescribed by the Ministry of Municipal Affairs. This limit is set at 25% of a Municipality's own source revenues less debt charges and financial commitments.

The County has a current debt service capacity of \$58M available per year for payments relating to debt and financial obligations under provincial guidelines based on the 2021 Financial Information Return. This would allow additional borrowing if needed.

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The additional borrowing which the County of Simcoe could undertake over a 5 year, 10 year, 15 year and 20 year period is illustrated below at 5% interest rate, for information purposes only.

Period	Maximum Borrowing
20 years	\$732M
15 years	\$609M
10 years	\$453M
5 years	\$254M

Basis of Accounting and Budgeting

The County of Simcoe's financial statements are prepared and presented in accordance with Generally Accepted Accounting Principles (GAAP) for local governments as recommended by the Public Sector Accounting Board (PSAB). The County of Simcoe follows the accrual basis of accounting, which recognizes revenues when they are earned and expenses when they are incurred rather than when a payment is made or received.

The County also utilizes a budgeting and reporting software that provides a central repository for the County's budgeting and planning requirements. This enhances consistency in budgeting methods, assumptions, and data integrity among the divisions.

Financial Principles and Approach

The County's approach to financial management is to balance bottom line concerns with longer term financial planning for sustainable service delivery.

The principles followed in the preparation of this budget are:

1. Ensure long-term financial sustainability
 - Determine on a multi-year basis the financial requirements for operating and capital needs.
 - Identify any funding gap between revenues and expenditures.
 - Ensure there are sufficient revenues to meet long-term operating and financial requirements and balance spending with revenues.
 - Plan for the replacement of assets and maintenance of assets through asset management and replacement reserves
 - Maintain existing service levels.
 - Keep tax levy impact within cost indices.

2. Deliver services in a cost-effective and efficient manner

- Ongoing reviews of programs on a regular basis to ensure services are delivered in a cost-effective and efficient manner.
- Identify and implement efficiencies.
- Provide sustainable service levels.

3. User Fees

- Ensure that user fees recover program operating costs.

4. Manage capital assets to maximize long-term community benefit

- Maintain the County's assets in a 'state of good repair' in accordance with the Asset Management Plan

5. Implement a capital funding plan to address the County's requirements

- New asset requirements
- Develop debt financing program to address the County's capital needs.
- Ensure debt terms are consistent with the life of the asset.

6. Maintain reserves at appropriate levels

- Establish reserves to provide funding for future assets.

7. Prudent investment management

- Invest the County's reserves to achieve optimum return within appropriate risk tolerances.

County View

The annual budget is derived by determining the yearly needs of the County. These needs or costs are the expenditures, which are offset by the money that comes into the municipality, known as revenue. The revenue is generated through different streams such as provincial subsidies, service partner contributions, user fees, miscellaneous income, grants, reserves, capital funding and the county levy. The County builds its budget based on assumptions to create projections and an estimated view.

Assumptions

- Tax Levy increase set at 3.7% to support existing service levels (1.7%) and capital contribution (2%).
- Provision of 1% of the levy set aside for strategic land purchases.
- Provision of 0.5% of the levy set aside for Economic Development
- Based on the five-year trend, the property asset/additions growth assumption is estimated at 2.0%
- For this budget year, certain expense types have been updated to reflect current inflationary pressures. All other items are using a general inflation rate set at 2% based on the Bank of Canada target CPI approximate rate of 2%
- Supplementary Taxes net of write-offs are estimated at \$2.3M based on the five-year trend.
- Non-Residential Building Construction Price Index 8% (Q2 2023)
- Utilities projected increase (Natural Gas 18%, Water and Electricity 3%)
- Gasoline and diesel fuel increase estimated at 2% over the 2023 budget.
- Municipal Property Assessment Corporation (MPAC) 2% increase
- Simcoe Muskoka District Health Unit increase of 2%
- Provision of \$500K for Hospice capital funding
- Hospital Alliance grant of \$3M
- Post-secondary funding of \$1.5M
- Age Friendly grant \$550K
- Lake Simcoe Regional Airport operating costs reflect 90% ownership.
- Salaries & Benefits are based on current contracts and non-union compensation plan.
- Cost sharing with the Cities of Barrie and Orillia are estimated based on the shared services agreement.
- Staffing requirement for FTE's have been projected to meet departmental objectives.

2024 BUDGET



Operating Revenues Summary

This table shows the total County year over year budget and forecast changes for operating revenues.

Operating Revenues Summary (\$000's)	2023 Budget	2023 Forecast	2024 Budget	2023F vs 2023B \$ Change	2024B vs 2023B \$ Change
Total Operating Revenues	582,407	629,264	622,434	46,856	40,026
Subsidies	279,223	312,836	312,770	33,612	33,547
County Levy	200,945	200,763	211,732	(183)	10,787
Service Partners	30,215	31,137	32,934	921	2,718
User Fees	40,164	41,190	42,218	1,026	2,053
Miscellaneous Income	10,464	22,343	7,552	11,879	(2,912)
Transfer From Reserve	21,395	20,995	15,227	(400)	(6,168)

Property Taxation

Each year County Council is responsible for making tax policy decisions that are sensitive to local needs and priorities. Those decisions define the local property tax landscape.

Assessment valuations reflect changes in real estate market conditions that are driven by economic factors, demographics, etc. Generally, valuation reflects the impact of reassessment which involves updating the current assessed value of properties to reflect a more recent effective valuation date.

The impact on the tax rate and the taxes paid by an individual property owner will vary depending on the property's new assessment applied by Municipal Property Assessment Corporation (MPAC) relative to the average assessment and the four-year phase-in provisions.

These types of assessment changes will not affect municipal revenue because tax rates must be restated.

They will however affect the overall distribution of the tax burden among taxpayers as rates of valuation change vary by class.

Property taxes are collected and administered by the local area municipality in which the property is located. The County collects its taxes by providing a tax requisition to member municipalities who levy separate tax rates for County purposes. The County sets tax ratios and tax rates to raise the property tax amount from its member municipalities.

Property taxes are charged to property owners according to the assessed value of each property. The value of the property assessment is determined by the Municipal Property Assessment Corporation (MPAC). MPAC is an independent body established by the Ontario Property Assessment Corporation Act.

2024 BUDGET



County Levy Detail

The County Levy reconciliation and description of each component is outlined in the following table.

2024 Levy Budget		
Component	\$000's	Description
2023 Levy Budget	196,704	The County levy estimate included in the 2023 budget. Adjustments made to reflect the actual 2023 returned roll property changes (asset/additions and deletions). This amount does not increase the taxes for the current taxpayer.
2023 Property Asset/Additions Adjustment	(182)	
2023 Levy adjusted for the 2023 returned roll property changes - assets/additions	196,521	This reconciles the 2023 budget to the 2023 tax ratios and tax rate by-law levy estimate.
2024 Property Asset/Additions Estimate	3,930	Estimated at 2% growth, the property asset/additions are based on a 5-year historical trend of assessment revenue growth provided by MPAC. This amount does not increase the taxes for the current taxpayer.
2024 Property Tax Increase (Operating Funding)	3,408	2024 property tax rate increase is set at 1.7% to fund operating balance increases.
2024 Property Tax Increase (Capital Funding)	4,009	2024 property tax rate increase is set at 2% to support capital funding requirements.
2024 Annual Levy Base	207,868	Used for the 2024 tax rate by-law levy estimate.
2024 Supplementary Taxes	3,775	Supplementary taxes are non-recurring and are the result of growth-related assessments/taxes received within the calendar year. Supplementary taxes are estimated based on a 5-year historical trend. This amount does not increase the taxes for the current taxpayer.
2024 Heads & Beds and Linear Acreage	89	Heads & Beds: these are payments in lieu of taxes for provincial institutions such as public hospitals, universities, community colleges, and correctional facilities. Linear acreage: this property taxation is for certain Railway, Power & Utility Lands as defined by the Municipal act.
2024 County Levy Budget	211,732	

2024 BUDGET



The following table illustrates the breakdown of the \$212M County Levy budget by the major services areas.

Levy Support Area	Your Tax Dollars		\$ per \$100K Residential Assessment Value*
	% of Tax Dollars	(\$000's)	
Paramedic Services	12.5	26,404	37.35
LTC - Homes/Seniors Services	5.7	11,980	16.95
Ontario Works	2.7	5,668	8.02
Children Services	1.5	3,164	4.47
Community Services	1.4	2,948	4.17
Social Housing	10.5	22,308	31.55
Transportation & Engineering	11.2	23,731	33.57
Solid Waste Management	27.3	57,733	81.66
Planning	1.7	3,699	5.23
Economic Development	1.2	2,568	3.63
Transit	2.3	4,854	6.87
Administrative & Statutory Support **	6.3	13,270	18.77
General Municipal Services***	11.9	25,196	35.64
Allocation of Operating to Capital****	3.9	8,207	11.61
Total Taxes based on Support Areas	100.0	211,732	299.49

* All numbers are rounded

** CAO, Clerks, Service Simcoe, Corporate Performance

*** SMDHU, MPAC, Age Friendly Grant, Hospital, Educational Support, Strategic land purchase

**** The operating balance is used to partially fund asset management and capital projects

2024 BUDGET



Reserve Use

The below table outlines the usage of reserves for both operating and capital projects.

Reserves - (\$000's)	Transfer From Reserves breakdown			Description
	Operating	Capital	Total	
Waste Management Contingency	0	3,931	3,931	Capital: \$3.9M for asset management vehicle and equipment replacements.
Forestry Reserve	1,514	30	1,544	Operating: \$1.5M to fund forestry management activities Capital: \$30K to purchase UTV (side-by-side) for Forest management related tasks
Homes Contingency	651	1,154	1,805	Operations: Various smaller building and equipment replacement/repairs that do not meet the County of Simcoe's Tangible Capital Asset policy to qualify as Capital. Capital: \$554K Capital related building and equipment replacement/repairs for LTC-Homes and Seniors Services. \$500K Georgian Village doctors office renovations.
General Contingency	2,513	0	2,513	Operating: \$2.4M to fund County's contribution for LSRA capital projects, \$100K for LSRA Aerospace Development Fund \$50K Age Friendly Survey Refresh
Roads Contingency	0	6,372	6,372	Capital: \$6.4M for asset management of non-growth-related road construction projects
Paramedic Contingency	60	566	626	Operating: \$60K offset second year of toughbook computer purchase Capital: \$551K offset second year of defibrillator equipment replacement purchase; \$15K offset to Beeton paving project

2024 BUDGET



Reserve Use (continued)

Reserves - (\$000's)	Transfer From Reserves breakdown			Description
	Operating	Capital	Total	
Administration Building Contingency	0	500	500	Capital: \$500K Asset Management Plan requirements for Administration Building
Economic Development & Planning	80	0	80	Operating: \$80K Economic Development Outbound Mission
Social Services	671	214	885	Operating: \$671K Children Services prior year savings earmarked to offset future budget increases. Capital: \$214K Municipal portion of the Child Care space in the new Orillia Affordable Housing Development
Social Housing	2,510	11,673	14,183	Operating: \$1.8M County share of Non-Profit provider loans, \$752K County share of Asset Management Plan operating requirements Capital: \$8.4M Affordable Housing developments, \$3.3M County share of Asset Management Plan capital requirements
Hospital Reserve	3,590	0	3,590	Operating: \$3M Annual hospital funding, \$590K offset costs of Paramedic Services Offload Delay Pilot Program
C. Matthews Museum Reserve Fund	0	4,000	4,000	Capital: \$4M C. Matthews Legacy Project Museum expansion
Various Other Reserves	234	135	370	
Total Transfer from Non-DC Reserve/Reserve Funds	11,823	28,576	40,399	

2024 BUDGET



Reserve Use (continued)

Reserves - (\$000's)	Transfer From Reserves breakdown			Description
	Operating	Capital	Total	
Development Charges	3,405	25,713	29,117	<p>Operating: \$2.8M T&E road construction debt payment, \$576K for growth related studies in Planning</p> <p>Capital: \$16.4M road construction projects and \$475K for a snowplow addition in T&E, \$1.1M for additional conventional transit buses and a specialized van, \$719K for SWM projects</p> <p>\$7.2M LTC - Homes for the redevelopment of Simcoe Village</p>
Total Transfer From Reserves	15,227	54,288	69,516	

2024 BUDGET



Operating Expenses Summary

This table shows the total County year over year budget and forecast changes for operating expenses.

Operating Expenses Summary (\$000's)	2023 Budget	2023 Forecast	2024 Budget	2023F vs 2023B \$ Change	2024B vs 2023B \$ Change
Total Operating Expenses	574,242	620,825	614,227	46,583	39,985
Client Benefit	195,901	215,050	216,493	19,149	20,592
Salaries and Benefits	182,744	186,553	199,069	3,808	16,325
Administration	24,693	37,754	26,502	13,061	1,809
Facilities	30,142	31,350	34,104	1,209	3,963
Cost of Service Delivery	111,946	112,334	112,040	388	94
Transfer To Reserve	28,816	37,784	26,019	8,967	(2,798)

2024 BUDGET



Operating Balance

The operating balance is the remaining amount after operating expenses are deducted from operating revenues.

This table outlines the County's total current year operating balance budget as well the historical trend. The operating balance is used to fund the short-term capital and partially fund long-term capital requirements for the current year.

Operating Balance (\$000's)	2021	2022	2023	2023	2024	2023F vs 2023B Change		2024B vs 2023B Change		
	Actual	Actual	Budget	Forecast	Budget	\$	%	\$	%	
Operating Revenues										
Subsidies	241,140	254,808	279,223	312,836	312,770	33,612	12.0	33,547	12.0	
County Levy	182,816	189,901	200,945	200,763	211,732	(183)	(0.1)	10,787	5.4	
Service Partners	26,496	28,052	30,215	31,137	32,934	921	3.0	2,718	9.0	
User Fees	38,923	39,818	40,164	41,190	42,218	1,026	2.6	2,053	5.1	
Miscellaneous Income	16,981	15,421	10,464	22,343	7,552	11,879	113.5	(2,912)	(27.8)	
Transfer From Reserve	13,319	31,471	21,395	20,995	15,227	(400)	(1.9)	(6,168)	(28.8)	
Total Revenues	519,674	559,472	582,407	629,264	622,434	46,856	8.0	40,026	6.9	
Operating Expenses										
Client Benefit	134,655	161,646	195,901	215,050	216,493	19,149	9.8	20,592	10.5	
Salaries and Benefits	169,804	171,110	182,744	186,553	199,069	3,808	2.1	16,325	8.9	
Administration	28,137	39,049	24,693	37,754	26,502	13,061	52.9	1,809	7.3	
Facilities	26,537	30,119	30,142	31,350	34,104	1,209	4.0	3,963	13.1	
Cost of Service Delivery	92,339	108,207	111,946	112,334	112,040	388	0.3	94	0.1	
Transfer To Reserve	46,906	33,292	28,816	37,784	26,019	8,967	31.1	(2,798)	(9.7)	
Total Expenses	498,376	543,423	574,242	620,825	614,227	46,583	8.1	39,985	7.0	
Total Operating Balance	21,298	16,049	8,165	8,439	8,207	273	3.3	41	0.5	

2024 BUDGET



Capital Financing

The current capital budget includes total expenditures of \$159.7M. Capital is funded by the operating balance, reserves, development charge reserves, service partners and senior levels of government.

Development Charges are collected to recover the growth-related costs on capital projects that are associated with residential and non-residential development. As a significant portion of the County's capital expenditures are growth related, development charges are a major source of financing for the capital plan.

Any shortfall is financed through various debt instruments. In 2024, the financing requirement is \$49.4M as outlined in the table.

2024 Capital Financing		(\$000's)
Capital Revenues		
CCBF	21,217	
Subsidies	8,546	
Other Funding	1,529	
Service Partners	16,518	
Reserves	54,288	
Total Capital Revenues		102,099
Total Capital Expenses		159,722
Net Capital - Surplus/(Requirement)		(57,622)
Operating Balance available for Capital		8,207
2024 Capital Financing Requirement		(49,416)

2024 BUDGET



Operating Cash Balance

The following table shows the estimated operational cash balance for 2024. Other funds are held separately and may be used for cash management and emergency cash purposes.

Operating Cash Balance		(\$000's)
Cash Balance Beginning of Year		105,794
Sources from Operations		
Operating Revenues	607,206	
Capital Revenues	47,811	
Development Charge receipts	43,721	
Less:		
Uses for Operations		
Operating Expenses	584,632	
Capital Expenses	147,411	
Net Cash from Operations		(33,304)
Finance Sources - (Uses)		
Service Partners - MFC Financing		(4,728)
Building Hope Program		110
Provincial LTC Funding Recovery		4,354
Cash Balance - End of Year		72,227

Debt Financing

Section 401 of the Municipal Act grants Council the authority to incur a debt when deemed in the best interest of the taxpayers to finance its own capital expenditures.

“Best Interest” for the County of Simcoe will be consistent with the County’s strategic directions which includes fiscal management that contains both financial principles and policies.

This philosophy is also reflected in the County of Simcoe’s capital financing and debt policy.

The following key objectives were set out:

- Adhere to statutory requirements.
- Ensure long term financial flexibility.
- Limit financial risk exposure.
- Minimize long term cost of financing.
- Match term of financing to the useful life of the related asset

The total principal and interest payments in 2024 are \$14M with an estimated 2024 year-end debt balance of \$302.3M.

Debt Financing - (\$000's)	Forecasted Year End 2023	Principal Payments	Interest Payments	2024 Debt	Estimated Year End 2024
Roads Debenture	39,383	1,785	1,043		37,598
Paramedic Station Debenture	21,873	1,367	579		20,506
Simcoe County Housing Corporation	3,322	1,106	118		2,217
Landfill Debt Payment to Municipalities	2,996	126			2,870
External Debt	67,575	4,384	1,739	0	63,191
Unfinanced Development Charges	15,364			443	15,806
Unfinanced Capital	181,837	7,930		49,416	223,323
Internal Debt	197,201	7,930	0	49,858	239,129
Total	264,775	12,314	1,739	49,858	302,320

Reserve Balances

Under the Municipal Act, Council has the authority to establish reserves as required. Reserves and Reserve Funds are setup to meet specific objectives.

Reserve - (\$000's)	Reserves				2024 Year End Budget Balance including Commitments
	2023 Forecasted Balance including Commitments *	Transfer to Reserves Operating	Transfer from Reserves Operating	Transfer from Reserves Capital	
Waste Management Contingency	15,199	3,700	0	3,931	14,968
Archives Contingency	164	1	0	0	166
Museum Contingency	65	55	0	0	120
Forestry Reserve	6,257	2,108	1,514	30	6,822
Homes Contingency	200	1,606	651	1,154	0
General Contingency	403	5,185	2,513	0	3,075
Simcoe Village Reserve	471	117	22	16	550
Roads Contingency	4,287	5,268	0	6,372	3,183
Paramedic Contingency	163	537	60	566	75
Administration Building Contingency	525	150	0	500	175
Economic Development & Planning	3,990	1,039	80	0	4,949
Simcoe Tourism	256	0	0	0	256
Social Services	6,957	291	671	214	6,363
Social Housing	17,778	2,728	2,510	11,673	6,323
Total Reserves	56,715	22,787	8,020	24,457	47,025

* Adjusted

2024 BUDGET



Reserve Funds

Reserve Funds - (\$000's)	Reserves				2024 Year End Budget Balance including Commitments
	2023 Forecasted Balance including Commitments *	Transfer to Reserves Operating	Transfer from Reserves Operating	Transfer from Reserves Capital	
Sunset Village Residents	170	0	0	65	105
Sunset Village Reserve	201	53	10	0	244
Georgian Village Suites - Residents	487	73	79	44	437
Georgian Village Homes - Residents	155	23	33	10	135
Hospital Reserve	6,352	3,000	3,590	0	5,762
Georgian Manor Donations	167	30	30	0	167
Simcoe Manor Donations	44	20	15	0	49
Sunset Manor Donations	21	15	15	0	21
Trillium Manor Donations	274	15	15	0	274
Paramedic (Donations)	92	0	10	0	82
Donations Simcoe Village	7	0	5	0	2
C. Matthews Museum Reserve Fund	4,382	0	0	4,000	382
Honour Guard	85	3	0	0	87
Total Reserve Funds	12,436	3,232	3,802	4,119	7,747

*Adjusted

2024 BUDGET



Trust Funds

Trust Funds - (\$000's)	Reserves			Transfer from Reserves Capital	2024 Year End Budget Balance including Commitments
	2023 Forecasted Balance including Commitments *	Transfer to Reserves Operating	Transfer from Reserves Operating		
Estate of S.O. Bain	88	0	0	0	88
Estate of H.P. Brown	321	0	0	0	321
Ross Channen Memorial Fund	3	0	0	0	3
Total Trust Funds	412	0	0	0	412
Grand Total	69,564	26,019	11,823	28,576	55,184

* Adjusted

Development Charge Reserves

Development Charges are collected to recover the growth-related costs associated with residential and non-residential development of capital projects.

A background study for the current Development Charge by-law occurred early in 2021. Process reviews were conducted to ensure stakeholders understand the methods and assumptions used in determining the development charge rates. This process helps to ensure stakeholders understand the infrastructure needs, associated costs, methods and address any concerns. The budget includes estimates based on the County of Simcoe's Development Charge By-Law that became effective January 1, 2022.

The Development Charge Act, 1997 and other legislation require that municipalities maintain specific reserves. Such reserves include Development Charge Deferred Revenue.

Development Charge reserves have been advanced resulting in development charge unfinanced capital. In 2024 unfinanced development charges are to increase by \$443K, resulting in a year end unfinanced development charge balance of \$15.8M.

Development Charge Reserves (\$000's)	2023 Forecasted Balance	Transfer to Reserve	Transfer from Reserves Operating	Transfer from Reserves Capital	2024 Year End Balance
Paramedic Services	(11,068)	1,413	0	269	(9,924)
Long Term Care	(3,963)	6,090	0	7,219	(5,092)
Public Works	1,155	93	0	475	773
General Government	(332)	215	576	0	(693)
Transit	185	853	0	1,135	(97)
Roads and Related	4,673	33,550	2,828	16,392	19,002
Solid Waste Management	2,472	1,508	0	223	3,757
Total Development Charge Reserves	(6,879)	43,721	3,405	25,713	7,726

Risks and Opportunities

The following risks and opportunities could impact the ability to achieve the budget as outlined.

Risks

- Provincial funding reductions or changes
- In-year non-profit housing capital loan requests
- Future collective agreements, interest arbitration settlements and pay equity settlements.
- Delays in regulatory approval and their impact on construction projects
- Delays in utility relocations and their impact on construction projects
- Unplanned initiatives requiring funding.
- Unforeseen legal/legislative challenges
- Human Resources - lost time management
- Current funding model stability
- Uncertainty in the provincial legislation related to growth plan.
- Reduced development charge revenues
- Supplementary Taxes shortfall if growth trend does not continue.
- Innisfil Heights employment infrastructure funding
- Construction cost impacts from trade agreements and tariffs

- Provincial funding for Transit
- Ontario Community Infrastructure Funding for roads rehabilitation projects
- Local municipal service challenges as it relates to planning regulations.
- Increased inflation causing price increases beyond anticipated levels.
- OW Admin frozen at 2018 levels
- Social Housing asset management funding requirement
- Increased need for Agency Staff in LTC

Opportunities

- Municipal partnerships to achieve economies of scale in common service areas.
- Receive potential rebates.
- Realize market appreciation on County assets, (i.e. housing, lands)
- Engage federal government to further support Affordable Housing Strategies
- Federal funding for transit
- Long Term Care (LTC) capital funding
- Lake Simcoe Regional Airport future development and growth

Salaries and Benefits

The County employs more than 2,000 full and part-time employees including seasonal staff which equates to approximately 1,811 Full Time Equivalent (FTE) staff.

An FTE is calculated by determining the total staffing hours required to provide the service and dividing by a full-time employee work hours.

The staffing summary by department table illustrates the number of FTE staff members required to deliver services to residents in 2024. It also highlights the financial impact associated with the 2024 staffing requests.

Details regarding staffing changes and staffing requests are included in the Department Budgets section.

Salaries and Benefits

Salaries and Benefits have increased by \$16.3M (8.9%) over the 2023 budget.

This increase consists of the following:

1. 2023 Council Approved FTE's totals \$3.4M with a net County impact of \$(84)K. The FTE's increases were mostly in, LTC - Homes - \$2.7M, Community Services - \$528K and Seniors Services \$438K.
2. 2024 Staffing Requests totals \$4.2M with a net County impact of \$2.5M. This amount represents a net staffing change of 33.8.
3. 2024 Compensation & benefit net adjustments total \$8.7M. Compensation and benefit adjustments encompass COLA, salary progression, performance, union contracts and benefits increase.

Salaries & Benefits Summary (\$000's)	2023	2024	Gross Salaries and Benefits Changes	
	Budget	Budget	\$ +/-(-)	%
Total Salaries and Benefits	182,744	199,069	16,325	8.9%
- 2023 In Year Council Approved FTE's			3,443	1.9%
- 2024 Staffing Requests			4,165	2.3%
- 2024 Salaries & Benefit Adjustments			8,717	4.8%

Staffing Summary by Department

The table summarizes the FTE count by department. It also highlights the gross salaries and benefit costs and the net County Impact costs. Further details are included in the Department Budget section.

2024 Budget Staffing Summary by Department								
Division	Department	FTE Count					2024 Budget (\$000's)	
		2023 Budget	2023 In Year Approved	2024 Requests		Total 2024 FTE	Gross Salaries and Benefits	Net County Impact
				Temp	Perm			
Warden, CAO, Clerks and Archives	CAO	3.0			0.3	3.3	13	13
	Clerks	7.3				7.3		
	Archives	8.0				8.0		
	Economic Development	6.0				6.0		
	Lake Simcoe Regional Airport	11.1			1.0	12.1	149	149
Service Simcoe	Communications	12.0				12.0		
	Public Engagement	14.7				14.7		
	Museum	20.0		(0.5)		19.5	(24)	(24)
	Tourism	7.7	(0.3)			7.3		

Staffing Summary by Department (continued)

2024 Budget Staffing Summary by Department								
Division	Department	FTE Count				2024 Budget (\$000's)		
		2023 Budget	2023 In Year Approved	2024 Requests		Total 2024 FTE	Gross Salaries and Benefits	Net County Impact
				Temp	Perm			
Corporate Performance	Finance	37.3			1.0	38.3	81	81
	Human Resources	26.5	0.7		1.0	28.2	90	90
	People and Inclusivity	-			2.0	2.0	304	304
	Information Technology and ILS	44.3			1.0	45.3	120	120
	Legal	4.0				4.0		
	Procurement, Fleet & Property	44.0			2.0	46.0	245	89
Health and Emergency Services	Paramedic Services	300.1		4.0	9.0	313.1	2,006	986
	Emergency Management	2.3				2.3		
	LTC - Homes	633.7	30.2		3.5	667.4	275	0
	Seniors Services	85.9	4.4			90.3		

Staffing Summary by Department (continued)

2024 Budget Staffing Summary by Department								
Division	Department	FTE Count				2024 Budget (\$000's)		
		2023 Budget	2023 In Year Approved	2024 Requests		Total 2024 FTE	Gross Salaries and Benefits	Net County Impact
				Temp	Perm			
Social and Community Services	Ontario Works	137.7	(1.0)		(3.0)	133.7	(269)	(37)
	Children Services	33.2			1.0	34.2	138	0
	Community Services	13.3	4.0	0.7	1.0	19.0	243	74
	Simcoe County Housing Corporation	59.1	(1.0)		3.7	61.7	323	225
	Social Housing - Non-Profit	13.8	1.0			14.8		
Engineering, Planning & Environment	Transportation and Engineering	87.2			4.2	91.4	372	372
	Solid Waste Management	98.5*				98.5		
	Forestry	9.8			0.3	10.2	26	0
	Planning	13.2*		1.3	0.3	14.8	71	71
	Transit	5.5				5.5		
Total Staffing by Department		1,739.0	37.9	5.5	28.3	1,810.7	4,165	2,515

* Adjustments to 2023 balance

Capital Summary by Project Category

The Asset Management Plan identifies assets to be reviewed and prioritized for renewal, rehabilitation, or replacement. Based on a comprehensive review, the County of Simcoe has prioritized the asset management projects in the 2024 budget.

This table highlights the capital revenue and expenses by major category within the County. The detailed project listing and supporting budget request form can be found under the departmental section of the budget binder.

Capital Projects (\$000's)

2024 Budget Project Description (\$000s)	Total Expenses	CCBF	DC	Other	City of Barrie	City of Orillia	Reserves	County Impact
Affordable Housing (Barrie)	23,077				4,167	871	6,471	11,568
Affordable Housing (Orillia)	17,393			7,072	2,448	512	2,154	5,206
C. Matthews Legacy Project	7,138						4,000	3,138
Equipment/Hardware/Software	4,653		164		491	104	584	3,309
Facility - Asset Management	7,112				1,367	370	4,741	634
Facility - Improvements	1,228			250			500	478
Fleet & Heavy Equipment - Additions	3,878	1,135	1,610		33	7	30	1,064
Fleet & Heavy Equipment - Asset Mgmt	8,566	918	116		619	129	5,155	1,628
Intersections	6,945		6,306					640
Other Infrastructure - Improvements	761		59					702
Roads Construction	8,972		7,744				107	1,120
Simcoe Manor Redevelopment	41,000		7,219	2,754	2,979	2,323		25,725
Springwater South Post	317		152		80	17		69
Structures (bridges/culverts)	28,681	19,165	2,342				4,833	2,342
Total	159,722	21,217	25,713	10,076	12,185	4,333	28,576	57,622

Fleet Inventory by Department

This table highlights the purchases and disposals of tangible capital assets (TCA) by department.

The details of each vehicle addition and disposal are available in the department budget section.

2024 Vehicle Summary						
Division	Department	Vehicle Count			Total 2024	Budget (\$ 000's)
		Total 2023	Addition (+)	Disposal (-)		
Warden, CAO, Clerks & Archives		1	0	0	1	-
Service Simcoe		9*	0	0	9	26
Corporate Performance		10	1	0	11	92
Health and Emergency Services	Paramedic Services	90	12	(10)	92	2,861
	Emergency Planning	3	0	0	3	-
	LTC - Homes/ Seniors Services	7	0	0	7	-
Social and Community Services	Social Housing	2	0	0	2	-
Engineering, Planning & Environment	T&E - Construction	3	0	0	3	-
	T&E - Maintenance	106	6	(4)	108	2,464
	Solid Waste Management	99	9	(7)	101	4,048
	Forestry	7	1	0	8	30
	Transit	31	5	0	36	2,269
Total Vehicles		368	34	(21)	381	11,526

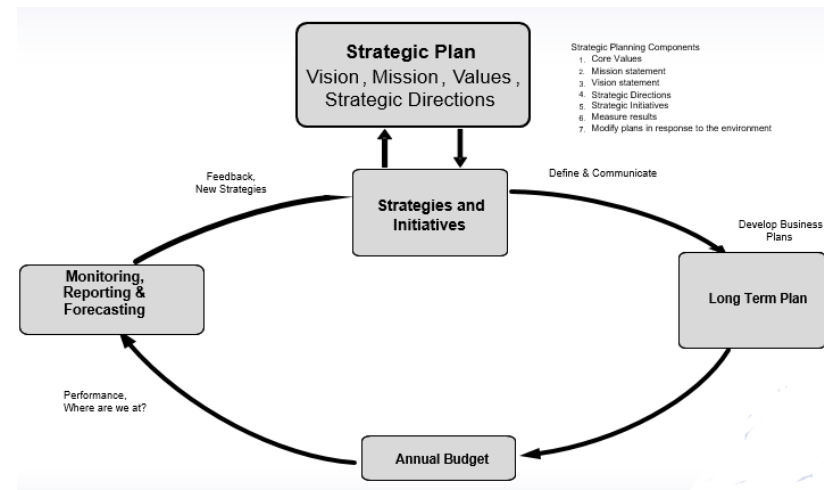
*Adjusted the starting balance to account for a tractor that became TCA

Long Term Planning Budgeting and the Long-Term Plan

Long term planning is a powerful tool to help make informed decisions to ensure the County's future vitality and economic stability. The long-term plan identifies and analyzes current and future events and their effect on the County's short and long-range goals and objectives. Building upon these efforts, the budget and long-term financial plan will refer to some of the major issues facing the County of Simcoe.

The budgeting process is an integral component of the cycle of planning, budgeting, forecasting, measuring activities and results. The foundation of these forward-looking processes are the County's strategic objectives and long term business plan. By remaining focused on these strategic initiatives, we ensure that the Corporation's plans, budgets, and forecasts reflect the actions and activities necessary to achieve the strategic objectives and targets.

The County of Simcoe updates the strategic plan and long-term financial plan annually which serves as a framework by which County departments, agencies and other municipal partners can align their goals and strategies, thereby making budgetary decisions more consistent, sustainable and transparent. The budget is a subset of these long-term plans that encompasses directed and approved service levels, capital projects, debt levels and revenue sources.



The long-term plan reflects the nature of the planning process at the County of Simcoe. Several master plans drive the development of the long-term plan. Included are:

- Affordable Housing and Homelessness Prevention Strategy
- Ambulance Act
- Child Care and Early Years Act, 2014
- County of Simcoe Strategic Plan
- Development Charge Act
- Development Charge Background Study
- Environmental Protection Act
- Forestry Management Plan
- Housing Service Act
- Long Term Care Act
- Long Term Financial Plan
- Ontario Planning Act
- Ontario Works Act
- Simcoe County Official Plan
- Solid Waste Management Strategy
- Transit Feasibility and Implementation Study
- Transportation Master Plan

Growth continues to be a primary driver of the budget and Long-Term Financial Plan with the majority of the projects targeted for new capital infrastructure to address capacity and development demands. However, emphasis is placed on maintaining the County of Simcoe’s infrastructure and providing for its eventual replacement to Ontario Provincial Standards

Long Term Financial Plan		
Rehabilitation/ Replacement	Growth/ Expansion	Improvement/ Enhancement
Costs required for ongoing maintenance or replacement of existing assets.	Costs required to maintain existing levels of service for the County’s increase in population.	Expenditures that increase the level of quality of service currently provided.

Long Term Financial Plan

The 2024 budget plus the next five years of the long-term financial plan has been included to provide a view of the budget in relation of the longer-term outlook. Considering the long term will ensure the County continues to be in a strong financial position.

County of Simcoe						
Net Requirement 2024-2033 LTFP						
(\$000's)	2024	2025	2026	2027	2028	2029
Operating Revenues						
Subsidies	312,770	337,137	339,790	342,736	346,984	351,098
County Levy	211,732	224,898	233,827	243,118	252,784	262,840
Service Partners	32,934	32,140	33,493	32,423	33,351	34,892
User Fees	42,218	44,298	50,776	51,883	56,868	57,862
Miscellaneous Income	7,552	7,039	6,584	6,727	6,943	6,269
Transfer From Reserve	15,227	12,212	11,259	9,438	10,122	10,139
Total Revenues	622,434	657,724	675,729	686,325	707,053	723,100
Operating Expenses						
Client Benefit	216,493	231,017	241,526	238,882	241,709	245,075
Salaries	199,069	206,328	212,429	220,230	229,665	235,573
Administration	26,502	26,318	26,639	26,424	27,489	26,962
Facilities	34,104	34,341	37,925	38,461	39,623	41,003
Cost of Service Delivery	112,040	116,828	112,867	113,974	115,859	117,991
Transfer To Reserve	26,019	33,458	33,691	36,467	37,582	37,980
Total Expenses	614,227	648,290	665,078	674,438	691,927	704,585
Total Operating Balance	8,207	9,434	10,651	11,886	15,126	18,514

2024 DEPARTMENT BUDGETS



2024 DEPARTMENT BUDGETS



Warden, CAO, Clerks and Archives



2024 DEPARTMENT BUDGETS



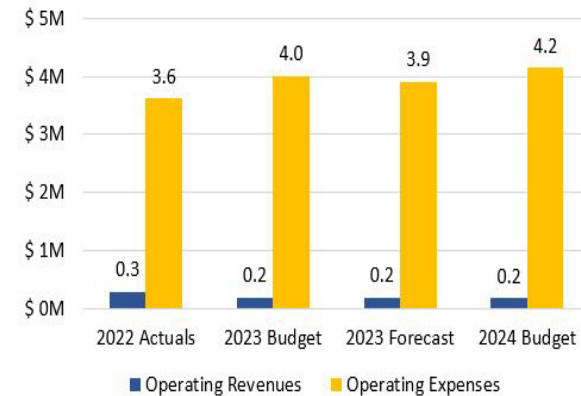
Warden, CAO, Clerks and Archives

Overview

This area consists of the Warden & Council, CAO, Clerks and Archives departments. It encompasses all Council activities, provides leadership, strategic direction and ensures compliance with the Municipal Act, and oversees record retention and archives.

Core Activities

Warden and Council provide strategic direction and governance. The CAO implements Council’s decisions and strategic direction. The County Clerk performs statutory duties assigned by provincial legislation and County Council. The Archives department preserves and promotes the County’s cultural and visible heritage.



2024 Highlights

- Activities related to governance and service delivery.
- Modernization and efficiency initiatives.
- Continuation of the planning phase of the multi-year renovation project at the Archives facility.
- Development of a corporate policy framework.

2024 DEPARTMENT BUDGETS



Warden, CAO, Clerks and Archives Net Department Requirement (\$000's)

	2021	2022	2023	2023	2023F vs. 2023B		2024	2024B vs. 2023B	
	Actual	Actual	Budget	Forecast	Change	%	Budget	Change	%
					\$	%		\$	%
Operating Revenues									
Subsidies	332	44	0	0	0	0.0	0	0	0.0
Service Partners	49	50	51	51	0	0.0	52	1	2.0
User Fees	0	0	0	0	0	0.0	0	0	0.0
Miscellaneous Income	78	109	127	124	(3)	(2.4)	124	(3)	(2.4)
Transfer from Reserve	169	87	17	17	0	0.0	0	(17)	(100.0)
Total Revenues	628	291	195	192	(3)	(1.6)	176	(20)	(10.0)
Operating Expenses									
Client Benefit	0	0	0	0	0	0.0	0	0	0.0
Salaries and Benefits	2,509	2,635	3,005	2,891	(114)	(3.8)	3,049	44	1.5
Administration	733	405	511	511	0	(0.1)	529	18	3.5
Facilities	199	250	214	244	30	14.0	253	39	18.3
Cost of Service Delivery	100	278	276	265	(12)	(4.2)	299	23	8.2
Transfer to Reserve	49	47	1	1	0	0.0	21	20	-
Total Expenses	3,590	3,616	4,007	3,911	(96)	(2.4)	4,151	144	3.6
Total Operating Balance	(2,962)	(3,326)	(3,812)	(3,719)	93	(2.4)	(3,975)	(164)	4.3
Capital									
Capital Revenue	56	1	0	0	0	0.0	0	0	0.0
Capital Expenses	98	115	253	253	0	0.0	0	(253)	(100.0)
Net Capital	(42)	(114)	(253)	(253)	0	0.0	0	253	(100.0)
Net Department	(3,005)	(3,440)	(4,065)	(3,972)	93	(2.3)	(3,975)	89	(2.2)

2024 DEPARTMENT BUDGETS



Warden, CAO, Clerks and Archives Net Department Requirement (\$000's)

	2021	2022	2023	2023	2023F vs. 2023B		2024	2024B vs. 2023B		
	Actual	Actual	Budget	Forecast	\$	%	Budget	\$	%	
Revenue	628	291	195	192	(3)	(1.6)	176	(20)	(10.0)	
Expenses	3,590	3,616	4,007	3,911	(96)	2.5	4,151	144	3.6	
Total Operating Balance	(2,962)	(3,326)	(3,812)	(3,719)	93	(2.4)	(3,975)	(164)	4.3	
Department Operating										
Archives	707	823	865	894	29	3.3	927	61	7.1	
CAO	982	662	618	621	3	0.5	658	41	6.6	
Clerk	796	770	924	894	(30)	(3.2)	958	34	3.6	
Warden & Council	1,105	1,361	1,600	1,502	(98)	(6.1)	1,609	9	0.5	
Total Operating Expenses	3,590	3,616	4,007	3,911	(96)	(2.4)	4,151	144	3.6	
Total Capital Expenses	98	115	253	253	0	0.0	0	(253)	(100.0)	

Warden, CAO, Clerks and Archives 2024 Budget vs. 2023 Budget Change

The 2024 Warden, CAO, Clerks and Archives budget includes a net department requirement (total operating and capital) of \$4.0M, compared to \$4.1M in 2023, a decrease of \$89K.

Operating

The Warden, CAO, Clerks and Archives operating budget includes a total operating balance of \$4.0M, compared to \$3.8M in 2023, an increase of \$164K.

Miscellaneous Income is to decrease by \$3K. This is due to lower trends in miscellaneous fees and recoveries.

Transfer from Reserve will decrease by \$17K. The reduction in transfer from reserve is due to funds for the Simcoe County Conference that are not required in 2024.

Salaries and Benefits including per diems are anticipated to increase by \$44K. This represents the standard salaries and benefits cost changes across all departments. It also includes the addition of a summer student for the CAO department.

Administration costs are expected to increase by \$18K. The higher costs include membership fees and other expenses supporting ongoing operating needs. The

increase is partially offset by lower conference costs related to the Simcoe County conference not scheduled in 2024.

Facilities costs are projected to increase by \$39K. This reflects higher inflationary pressures in building maintenance costs including utilities, supplies, and materials.

Cost of Service Delivery is planned to increase by \$23K. Various program supplies costs are trending higher due to inflation.

Transfer to Reserve will increase by \$20K. This increase represents half of the costs associated with the Simcoe County Conference being transferred to reserve. The conference is held every other year and scheduled in 2025.

The change in expenses broken down by department is as follows:

Archives: Expenses are increasing by \$61K mainly due to higher building maintenance costs including utilities and higher program supplies costs. These increases are

2024 DEPARTMENT BUDGETS



related to inflationary pressures and reflect current trend and cost levels.

CAO: Expenses are increasing by \$40K. This increase reflects regular salaries and benefits increases and the addition of a summer student. Administrative costs are also slightly higher and reflect current operational needs.

Clerks: The increase in expenses of \$34K reflects regular salaries and benefits increases.

Warden & Council: Expenses are increasing by \$9K. Higher administrative costs are due to memberships and various meetings and recognition events costs trending higher. These increases are partially offset by lower per diems as orientation meetings are not required in 2024.

Capital

There are no Capital Projects in 2024 for this Department, resulting in a net decrease from 2023 to 2024 by \$253K.

2024 DEPARTMENT BUDGETS



CAO Staffing

Expenditure Title: Summer Student
Strategic Direction: A - Growth Related Service Delivery

Description and scope

The Office of the Warden and CAO is responsible for executing several events including the Warden’s Golf Tournament, Warden’s Gala, Simcoe County Conference, and various staff appreciation events. The student position will be responsible for assisting with event planning and administration as well as other workload and general administrative tasks.

Justification

The addition of a student position will be beneficial to the Office of the Warden and CAO. The Office of the Warden and CAO has a significant work requirement within a short summer season and the addition of a student to assist with event planning and day-to-day workload and administration will help facilitate more timely completion of tasks and will allow the team to respond to inquiries in a timelier manner.

Staffing Change Requests

Position	# of FTE	(\$000’s)				Net County Impact
		Gross Salaries & Benefits				
Summer Student	0.3	13				(13)

2024 DEPARTMENT BUDGETS



Economic Development



2024 DEPARTMENT BUDGETS



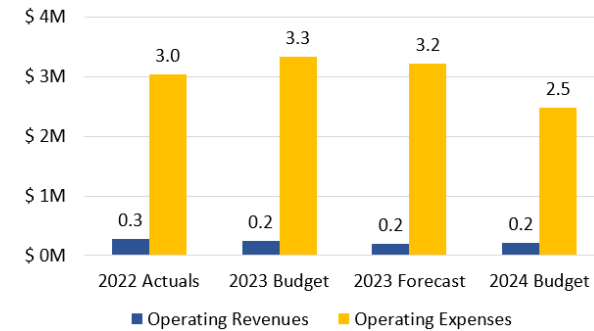
Economic Development

Overview

Economic Development works with regional partners on implementation of the County's Economic Development Strategy 2021-2025.

Core Activities

The Economic Development Office (EDO) works to foster and build capacity for a regional approach to economic development activities. The EDO works collaboratively with stakeholders and service providers to help businesses and communities in the region thrive and grow.



2024 Highlights

- Continued investment attraction initiatives to enhance the County's recognition as a premier destination for investment in Ontario.
- Build upon initiatives to attract and retain talent to support the needs of the Simcoe County business community.
- Business retention and expansion activities to support a strong and innovative business development environment.
- Position the County as a leader in facilitating and building effective and collaborative relationships that create a strong ecosystem for regional economic development.
- Continued infrastructure advocacy to meet the needs of a competitive business community.

2024 DEPARTMENT BUDGETS



Economic Development Net Department Requirement (\$000's)

	2021	2022	2023	2023	2023F vs. 2023B		2024	2024B vs. 2023B	
	Actual	Actual	Budget	Forecast	Change	%	Budget	Change	%
					\$	%		\$	%
Operating Revenues									
Subsidies	94	53	28	57	29	100.7	21	(7)	(24.7)
Service Partners	0	0	0	0	0	0.0	0	0	0.0
User Fees	0	0	0	0	0	0.0	0	0	0.0
Miscellaneous Income	40	24	20	29	10	50.2	9	(10)	(53.2)
Transfer from Reserve	900	198	200	109	(91)	(45.4)	180	(20)	(10.0)
Total Revenues	1,034	275	248	196	(52)	(21.1)	211	(37)	(15.1)
Operating Expenses									
Client Benefit	0	0	0	0	0	0.0	0	0	0.0
Salaries and Benefits	652	681	828	789	(39)	(4.7)	855	27	3.3
Administration	13	37	57	75	18	31.1	65	8	14.9
Facilities	0	0	0	0	0	0.0	0	0	0.0
Cost of Service Delivery	858	428	490	390	(100)	(20.4)	527	37	7.5
Transfer to Reserve	2,120	1,895	1,967	1,967	0	0.0	1,039	(928)	(47.2)
Total Expenses	3,643	3,040	3,342	3,221	(121)	(3.6)	2,487	(855)	(25.6)
Total Operating Balance	(2,609)	(2,765)	(3,094)	(3,025)	69	(2.2)	(2,276)	818	(26.4)
Capital									
Capital Revenue	0	0	0	0	0	0.0	0	0	0.0
Capital Expenses	0	0	0	0	0	0.0	0	0	0.0
Net Capital	0	0	0	0	0	0.0	0	0	0.0
Net Department	(2,609)	(2,765)	(3,094)	(3,025)	69	(2.2)	(2,276)	818	(26.4)

Economic Development 2024 Budget vs. 2023 Budget Change

The 2024 Economic Development budget includes a net department requirement (total operating and capital) of \$2.3M, compared to \$3.1M in 2023, a decrease of \$818K.

Operating

The Economic Development operating budget includes a total operating balance of \$2.3M, compared to \$3.1M in 2023, a decrease of \$818K.

Subsidies are to decrease by \$7K. This relates to the Rural Economic Development (RED) grant and is based on planned spending over the life of the grant.

Miscellaneous Income is to decrease by \$10K. Related to the Subsidy reduction, the Rural Economic Development (RED) grant partner recoveries from the City of Barrie and the City of Orillia have a corresponding reduction.

Transfer from Reserve will decrease by \$20K. Starting in 2024, the Entrepreneurial Innovation Fund of \$100K, previously the In-Market grant, is being funded through the operating balance per EDS-2022-250, rather than by the reserve. This results in a decrease of \$100K which is

offset by an increase of \$80K to fund a bi-annual outbound mission.

Salaries and Benefits are anticipated to increase by \$27K. This is the result of regular salary and benefit increases and non-union wage review adjustments.

Administration costs are expected to increase by \$8K. There is a slight increase in mileage, meetings, and conferences, as well as training and development to support ongoing operating needs.

Cost of Service Delivery is planned to increase by \$37K. This is attributed to the bi-annual outbound mission.

Transfer to Reserve will decrease by \$928K. This results from Council direction to reduce the contribution from 1% to 0.5% of the levy for Economic Development initiatives.

Capital

There are no Capital Projects in 2024 for this Department.

Lake Simcoe Regional Airport



2024 DEPARTMENT BUDGETS



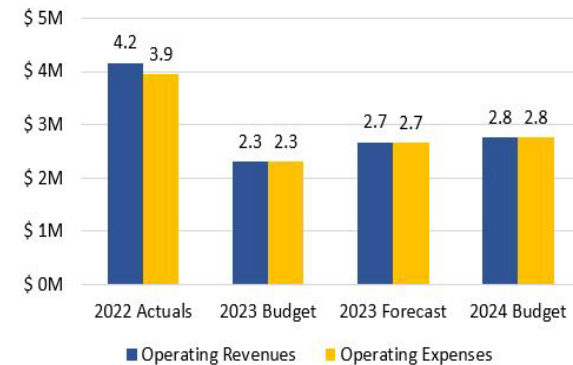
Lake Simcoe Regional Airport

Overview

Air transportation conduit and economic catalyst serving the residents, businesses and essential service providers within the broader County of Simcoe extending to international markets.

Core Activities

Provides and maintains infrastructure to support regional, domestic, and international air service activities including private air carriers, flight departments, air charters, cargo, and essential service providers (Hydro One Helicopter Services, OPP, air ambulance and the Department of National Defence). Further serves as an economic hub for direct and indirect employment and commercial tenant developments and operations.



2024 Highlights

- Continue to manage and oversee current airport operation activities including compliance with all Federal regulations, aircraft refueling services (Avgas), aircraft ramp management, Fixed Based Operation services agreement, property and tenant management relations and general airport infrastructure/facility management and maintenance.
- Tender, project management and construction of expanded airport maintenance garage for current and future equipment requirements and maintenance support.
- Continued work on the waste water system project.
- A new Business Development and Project Manager staff position to develop and implement a business development strategy focused on expanding investment at the airport and to manage strategic projects outlined in the Council approved strategic plan including working towards Airport Certification, planning for a runway extension, and the expansion of water and wastewater infrastructure.

2024 DEPARTMENT BUDGETS



Lake Simcoe Regional Airport Net Department Requirement (\$000's)

	2021	2022	2023	2023	2023F vs. 2023B		2024	2024B vs. 2023B	
	Actual	Actual	Budget	Forecast	Change	%	Budget	Change	%
					\$	%		\$	%
Operating Revenues									
Subsidies	0	0	0	0	0	0.0	0	0	0.0
Service Partners	111	160	154	154	0	0.0	176	22	14.4
User Fees	1,304	2,494	721	942	221	30.7	965	244	33.8
Miscellaneous Income	1,052	1,510	1,421	1,569	148	10.4	1,617	196	13.8
Transfer from Reserve	0	0	0	0	0	0.0	0	0	0.0
Total Revenues	2,467	4,164	2,295	2,665	369	16.1	2,757	462	20.1
Operating Expenses									
Client Benefit	0	0	0	0	0	0.0	0	0	0.0
Salaries and Benefits	860	976	1,037	1,121	84	8.1	1,300	263	25.3
Administration	212	210	242	233	(10)	(4.0)	306	64	26.2
Facilities	407	513	442	532	91	20.5	474	33	7.4
Cost of Service Delivery	847	1,834	324	390	66	20.5	427	103	31.8
Transfer to Reserve	35	415	250	375	125	49.9	250	0	0.0
Total Expenses	2,361	3,947	2,295	2,651	356	15.5	2,757	462	20.1
Total Operating Balance	107	216	0	14	14	-	0	0	0.0
Capital									
Capital Revenue	5,078	456	1,764	1,788	24	1.4	3,082	1,318	74.7
Capital Expenses	5,078	456	1,764	1,788	24	1.4	3,082	1,318	74.7
Net Capital	0	0	0	0	0	0.0	0	0	0.0
Net Department	107	216	0	14	14	-	0	0	0.0

Lake Simcoe Regional Airport 2024 Budget vs. 2023 Budget Change

The City of Barrie portion is \$438K, an increase of \$136K from 2023. The County portion for operating and capital is \$4.0M and is included as part of the General Municipal budget.

Operating

The Lake Simcoe Regional Airport operating budget includes a total operating balance of 0, which has not changed in 2024.

User Fees are to increase by \$244K. The implementation of the Fixed Base Operation (FBO) agreement has resulted in an increase in aviation fuel sales of \$120K, landing and ramp fees of \$68K, and in the minimum FBO fuel fee for jet fuel sales of \$29K. An increase of \$38K is attributed to rental revenues growing due to regular increases and additional revenue for utility services.

Miscellaneous Income is to increase by \$196K. This is made up of a \$199K increase to the County contribution to the operating activities of the airport as well as an increase of \$9K in recovered costs for internet and maintenance activities. Offsetting those changes is a decrease of \$11K in sundry revenues, which includes fire standby and call out charges, based on historical trends.

Salaries and Benefits are anticipated to increase by \$263K. Due to the nature of the operations being 24/7, 365 days a year service, adjustments were made to account for federal holidays and standby pay resulting in an increase of \$33K. The addition of a new Business Development and Project Manager accounts for \$149K of the increase and the remainder is based on updates to the non-union compensation plan and standard salary and benefits increases. Without the FTE addition the increase would be \$113K or 10.9%.

Administration costs are expected to increase by \$64K. Additional consulting and training costs account for \$50K of added expense for airport certification. There are costs of \$5K in training, meetings, and mileage associated to the new Business Development and Project Manager position. As well, planned renovations to create additional offices require \$11K in office equipment.

Facilities costs are projected to increase by \$33K. Scheduled repairs include an additional \$20K for operational asset management items. Equipment maintenance has increased by \$7K due higher part costs. Also included in this budget is increased road maintenance for runway line markings that are scheduled every 3 years. This is offset in 2024 by a temporary

2024 DEPARTMENT BUDGETS



decrease in tree removal costs that will instead be part of the runway expansion capital project.

Cost of Service Delivery is planned to increase by \$103K. This is primarily the result of growth in fuel sales requiring corresponding increases to fuel purchases. Transfer to Reserve will not change in 2024.

Capital

The Department's 2024 Capital budget is \$3.1M. The details for each project are on the Request Form(s) included.

2024 DEPARTMENT BUDGETS



Lake Simcoe Regional Airport Capital Summary (\$000's)

Project Description	2024 Budget Expense	2024 Revenues						County Impact
		CCBF	DC	Other	City of Barrie	City of Orillia	Reserves	
Airfield - Groundside Ditching	33	0	0	0	0	0	33	0
Maintenance Garage	2,126	0	0	1,913	213	0	0	0
Office Renovation	54	0	0	0	0	0	54	0
Terminal Door - Airside Security	39	0	0	0	0	0	39	0
Vehicle Replacement	408	0	0	87	10	0	312	0
Waste Water System	403	0	0	362	40	0	0	0
Water System Improvements	20	0	0	0	0	0	20	0
Total Capital	3,082	0	0	2,363	263	0	457	0

Lake Simcoe Regional Airport Staffing

Expenditure Title: Business Development & Project Manager
Strategic Direction: C - Economic & Destination Development

Description and scope

The County of Simcoe acquired the Lake Simcoe Regional Airport (LSRA) in 2020 with a vision to implement an extensive 3-phase \$60 Million Strategic Plan to support economic and business development, new private sector investment and high-quality job creation. Dedicated expertise and resources are required to deliver on the strategic plan priorities and initiatives and respond to the opportunities to grow the aerospace cluster at LSRA. This request is for a full-time Business Development & Project Manager.

The new person will focus on the development opportunities and implementation of a business development strategy (phase 2) and marketing the airport as a key investment location. The successful candidate will be responsible for the management of strategic projects within the LSRA strategic plan (phases 1-3) and sourcing and managing partner funding. This position will also work with the Director and Airport Manager to explore and identify opportunities for revenue generation

and cost reductions. The Business Development and Project Manager will report to the Director of Economic Development & Airport Services.

Justification

To successfully deliver on the LSRA strategic plan, dedicated expertise and resources are required. Implementation of the strategic plan and airport growth will not have priority or focus with existing staff resources focused on airport operations. Risks of not proceeding with this position include:

- Awareness of airport profile, competitive advantage and investment opportunities will not be realized.
- Opportunities in the evolving aerospace sector are likely to be lost.
- Shareholders and community will not realize full benefits of infrastructure investments.
- Increased consulting costs to support project management and business development.
- Funding and revenue opportunities are not captured therefore higher costs for the shareholders.

Staffing Change Requests

Position	# of FTE	(\$000's)				Net County Impact
		Gross Salaries & Benefits				
Business Development & Project Manager	1.0	149				(149)

2024 DEPARTMENT BUDGETS



Lake Simcoe Regional Airport Tangible Capital Asset (TCA)

Expenditure Title: Airfield - Groundside Ditching
Strategic Direction: A - Growth Related Service Delivery

Description and scope

The airport’s drainage system is comprised of a series of ditches and two sediment ponds, to ensure water flows away from critical airport surfaces both groundside and airside. Over time, these ditches have filled with sediment and vegetation. They need to be re-ditched to ensure the proper flow of water away from critical airport surfaces and to assist in maintaining wildlife control by ensuring there is no standing water on surfaces or in ditches.

Justification

If this request is not approved, the ditching system could fail and could result in excessive water pooling and flooding, which would lead to critical infrastructure failure, erosion and potential damage to buildings and foundations. Standing water on surfaces and ditches is a natural attractant for wildlife, which would result in increased wildlife activity and potential wildlife incursions.

Budget

Category	(\$000's)	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue		33	0	33	0	0	0	0	0
Capital Expense		33	0	33	0	0	0	0	0
Net Capital		0	0	0	0	0	0	0	0

2024 DEPARTMENT BUDGETS



Lake Simcoe Regional Airport Tangible Capital Asset (TCA)

Expenditure Title: Maintenance Garage
Strategic Direction: A - Growth Related Service Delivery

Description and scope

Expansion of the existing airport maintenance garage is required to accommodate the storage, maintenance and operation of the equipment that is needed to maintain and operate the airport facility. The maintenance garage has reached its maximum capacity and cannot accommodate any new equipment. Off-season attachments are currently being stored outdoors and are exposed to the weather elements. The expansion of the airport maintenance garage aligns with the initiative in the Strategic Plan.

Justification

Outdoor storage greatly reduces the life cycle and serviceability of equipment. It is a Health and Safety concern for equipment operators and there are maintenance considerations for equipment to be left exposed to the elements. If the expansion is not approved, the airport equipment life cycle will shorten, and serviceability will decrease. The airport's level of service will also be impacted with an anticipated increase in frequency of equipment breakdowns.

Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue	2,178	52	2,126	0	0	0	0	0
Capital Expense	2,178	52	2,126	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

2024 DEPARTMENT BUDGETS



Lake Simcoe Regional Airport Tangible Capital Asset (TCA)

Expenditure Title: Office Renovation
Strategic Direction: A - Growth Related Service Delivery

Description and scope

The creation of a modular office space will enable the Airport to address an existing office space deficit and will move a current staff member from a non-standard, unsecure workspace to a proper office. The new modular office space creation will also provide a hotelling space to be used by a variety of County of Simcoe employees who provide shared services and work with the Airport staff. The space will be a modular construction which is a significant cost savings compared to permanent construction. It is also easily removed for future planning considerations.

Justification

If this project is not approved, there will continue to be an existing deficit of suitable and safe workspace for existing staff, creating a potential workplace liability.

Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue	54	0	54	0	0	0	0	0
Capital Expense	54	0	54	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

2024 DEPARTMENT BUDGETS



Lake Simcoe Regional Airport Tangible Capital Asset (TCA)

Expenditure Title: Terminal Door - Airside Security
Strategic Direction: A - Growth Related Service Delivery

Description and scope

Although posted as a restricted area strictly for authorized access such as aircrew and passengers, the Airport Terminal Building doors separating the public from airside do not automatically secure. As the Airport continues to increase in frequency of flights, diversity in use, and general access requirements; there is a growing concern and inadvertent incidents of security penetrations. Installing security door access at these airside points with staff control access as well as local door access points, will enhance aviation safety while drastically reducing incidents of security.

Justification

If this project is not approved, the airport will be forced to continue manually securing the doors using airport staff for not only airport users, aircrew, and passengers, but also the general public. The potential liability of inadvertent or unauthorized access and potential resulting harm or injury to persons and/or property would concurrently remain an outstanding item of concern.

Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue	39	0	39	0	0	0	0	0
Capital Expense	39	0	39	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Lake Simcoe Regional Airport Tangible Capital Asset (TCA)

Expenditure Title: Vehicle Replacement
Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The Procurement Fleet and Property department manages the fleet replacement plan to ensure vehicle reliability and to maximize cost effectiveness of vehicle life cycles. The replacement of one tractor is requested based on the County's Asset Management Plan. This vehicle is categorized as "medium risk" classifying it as "consider for replacement" due to age, hour reading and repair and maintenance costs. This multi-use bi-directional tractor is used year-round for general airport maintenance. Functions of this tractor include the use of various attachments to facilitate on-site snow removal for parking, access roads, runways, and apron, as well as grass cutting, lawn maintenance, runway sweeping, topsoil, tree or brush removal and general landscape maintenance. The condition of this vehicle is reflective of the extreme operational conditions in which it is used.

Justification

If this equipment is not replaced in 2024, the cyclical process of replacing equipment will require increased purchases in 2025 and will result in a decline in reliability while increasing repair and maintenance costs. This equipment will be disposed of at public auction and is expected to sell for \$40K. The replacement tractor will have higher tier emissions standards with lower emissions and improved fuel consumption.

2024 DEPARTMENT BUDGETS



Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
	(\$000's)							
Capital Revenue	408	0	408	0	0	0	0	0
Capital Expense	408	0	408	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Asset Information:

Unit #	Model Year	Odometer Reading (km/Hrs)	Life to Date Repair & Maintenance	Life Cycle	Historical Vehicle Fuel Consumption (in litres)*	Projected Average 2023 Vehicle Fuel Consumption (in litres)	Carbon Intensity Reduction Over Lifecycle (in tonnes)
04-AP03	2004	3550	22,636.00	20	n/a	n/a	n/a

*Consumption based on average litres per 100 km for road vehicles and average litres per hour for heavy equipment.

2024 DEPARTMENT BUDGETS



Lake Simcoe Regional Airport Tangible Capital Asset (TCA)

Expenditure Title: Waste Water System
Strategic Direction: A - Growth Related Service Delivery

Description and scope

It is requested that the LSRA continue the detail design and engineering of a wastewater servicing system. Each property in the Economic Employment District is currently being developed on private water and sewer services. The project to expand both water and wastewater systems will require a capital investment more than \$30M. The initial cost to design the system and commence the project was estimated at \$900K, but because of new information and costing adjustments, additional funds are required. This estimate is based on the draft Master Servicing Plan currently being completed.

Justification

In conjunction with the expansion of the LSRA, it will be important to have a proper wastewater system to service the existing hanger and tenants but to also attract new business and scheduled passenger service to the LSRA. If the airport lands are not ready for development, the County will lose out on investment opportunities and compromise economic development in the area.

Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue	4,381	1,055	403	1,447	1,476	0	0	0
Capital Expense	30,692	1,055	403	14,472	14,762	0	0	0
Net Capital	(26,311)	0	0	(13,025)	(13,286)	0	0	0

2024 DEPARTMENT BUDGETS



Lake Simcoe Regional Airport Tangible Capital Asset (TCA)

Expenditure Title: Water System Improvements
Strategic Direction: A - Growth Related Service Delivery

Description and scope

The Airport's water and sanitary sewerage system which services the current Airport Terminal Building, the South West Commercial Development Area, as well as the Airport's Fire Water Storage and Distribution system are managed under contract by the Ontario Clean Water Agency (OCWA). Forming part of this contract, OCWA recommends annual maintenance and capital works, some which are mandatory. For 2024, OCWA is recommending a variety of life cycle works including a chlorine analyzer, a pressure tank replacement (multi-year program), chlorine pumps, improved effluent

discharge baffles, as well as pumping stations clean-out and inspections.

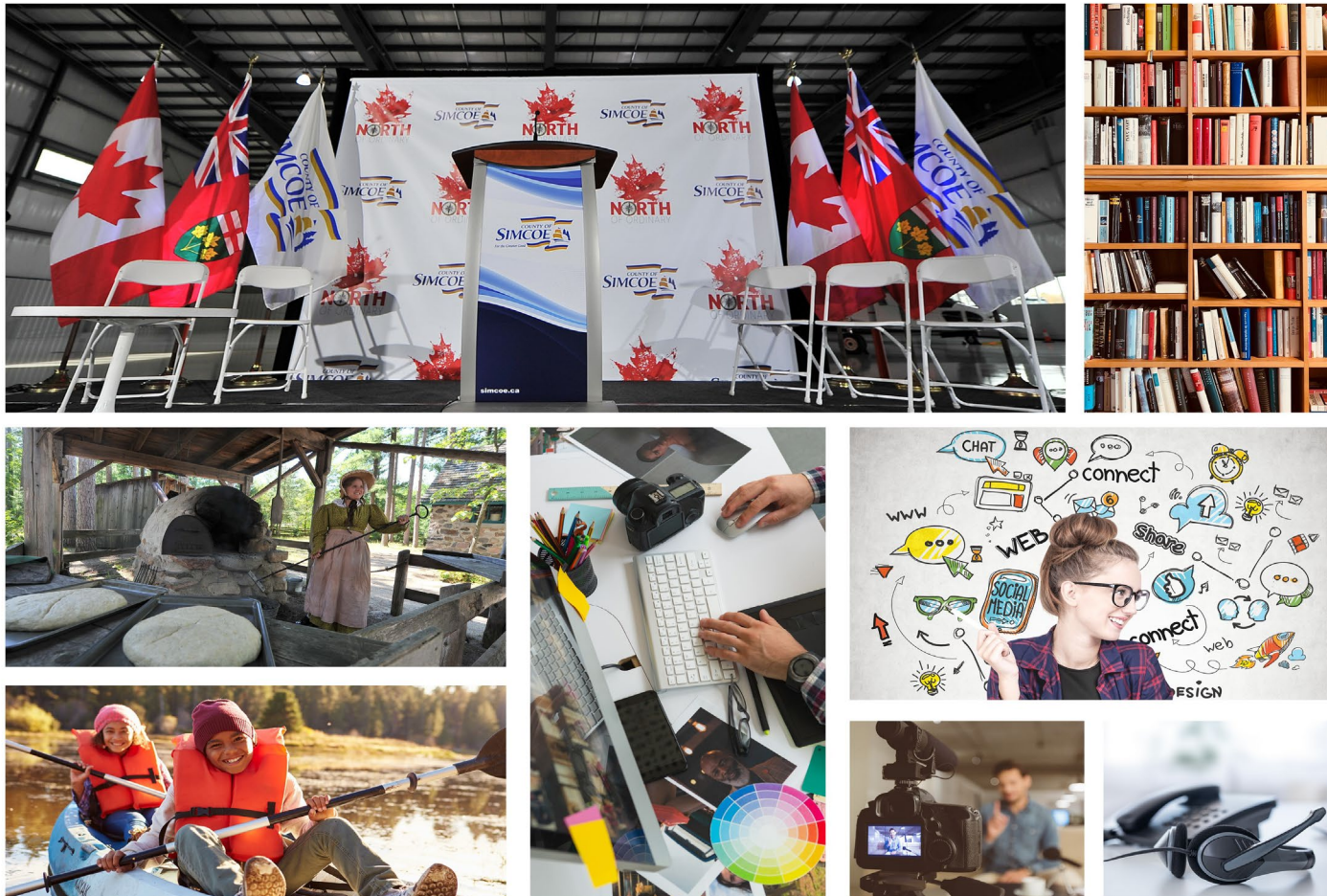
Justification

A large portion of the suggested capital works are mandatory and are regulatory requirements associated with the operation of public water and sewerage system. Any of the remaining smaller items are consistent with the regular and proactive maintenance of the system that would otherwise fall into disrepair or must be done later with potentially increased costs.

Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue	55	35	20	0	0	0	0	0
Capital Expense	55	35	20	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Service Simcoe



2024 DEPARTMENT BUDGETS



Service Simcoe

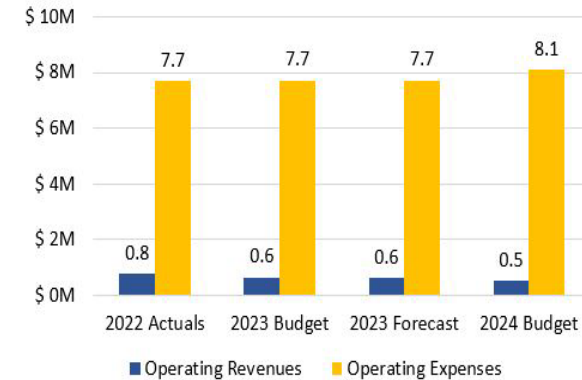
Overview

Service Simcoe is the customer service experience for the County of Simcoe to advance current and future service needs of the County with the goal of an enhanced client service and customer experience.

Core Activities

The portfolio includes Communications and Events, Marketing and Creative Services, Public Engagement, Tourism Simcoe County and the Simcoe County Museum.

By placing greater emphasis on public engagement, communication, and marketing efforts both corporately and regionally, through greater synergies with departments, and continuously looking for smoother, and where possible, seamless customer touch points, the goal is to make resident business with the County more informed, easier and faster.



2024 Highlights

- Implement Council approved and directed phase 1 of the Museum expansion for the Matthews Innovation and Transportation Gallery. Continue the development of the Museum expansion plans for phases 2 to 4.
- Capital asset management requirements including the Museum HVAC project.
- Development of the Museum 20-year plan.
- Continued implementation of Tourism’s destination development plan with increased Destination Marketing Organization services.
- Execute Tourism work plan building on local assets and experiences which strengthen regional economic drivers. Continue to strengthen programs including cycling, trails use, and motorbike routes which promote and build up destinations and local assets in municipalities.
- Develop and enhance public relations campaigns to support key initiatives at Simcoe Manor campus redevelopment, Economic Development, Affordable Housing and Social and Community Services.
- Where applicable, utilize the current Council term Public Relations program called ‘Building Up’ to educate residents and reinforce prudent Council-supported programs.

2024 DEPARTMENT BUDGETS



Service Simcoe

Net Department Requirement (\$000's)

	2021	2022	2023	2023	2023F vs. 2023B		2024	2024B vs. 2023B	
	Actual	Actual	Budget	Forecast	Change	%	Budget	Change	%
					\$	%		\$	%
Operating Revenues									
Subsidies	194	174	78	71	(7)	(9.3)	74	(4)	(4.5)
Service Partners	65	66	67	67	0	0.0	69	1	2.0
User Fees	50	182	241	221	(20)	(8.3)	251	10	4.1
Miscellaneous Income	49	53	187	172	(15)	(8.2)	122	(65)	(34.9)
Transfer from Reserve	720	284	60	69	9	15.3	0	(60)	(100.0)
Total Revenues	1,078	759	633	600	(33)	(5.3)	516	(118)	(18.6)
Operating Expenses									
Client Benefit	0	0	0	0	0	0.0	0	0	0.0
Salaries and Benefits	5,024	5,073	5,363	5,366	3	0.0	5,604	241	4.5
Administration	331	504	462	463	1	0.3	523	61	13.2
Facilities	327	424	541	542	2	0.3	511	(29)	(5.4)
Cost of Service Delivery	1,407	1,563	1,292	1,289	(3)	(0.2)	1,393	102	7.9
Transfer to Reserve	622	113	59	59	0	0.0	55	(4)	(6.8)
Total Expenses	7,711	7,676	7,716	7,719	3	0.0	8,087	371	4.8
Total Operating Balance	(6,633)	(6,917)	(7,083)	(7,119)	(36)	0.5	(7,571)	(488)	6.9
Capital									
Capital Revenue	104	387	754	2,912	2,158	286.0	4,000	3,246	430.3
Capital Expenses	207	1,298	1,697	3,854	2,158	127.2	7,264	5,567	328.1
Net Capital	(103)	(911)	(942)	(942)	0	0.0	(3,264)	(2,322)	246.4
Net Department	(6,736)	(7,828)	(8,025)	(8,061)	(36)	0.4	(10,835)	(2,810)	35.0

2024 DEPARTMENT BUDGETS



Service Simcoe Net Department Requirement (\$'000's)

	2021	2022	2023	2023	2023F vs. 2023B		2024	2024B vs. 2023B	
	Actual	Actual	Budget	Forecast	Change	%	Budget	Change	%
					\$	%		\$	%
Revenue	1,078	759	633	600	(33)	(5.3)	516	(118)	(18.6)
Expenses	7,711	7,676	7,716	7,719	3	0.0	8,087	371	4.8
Total Operating Balance	(6,633)	(6,917)	(7,083)	(7,119)	(36)	0.5	(7,571)	(488)	6.9
Department Operating									
Communications	1,766	2,056	2,244	2,283	40	1.8	2,504	260	11.6
Museum	1,973	2,237	2,678	2,689	11	0.4	2,675	(4)	(0.1)
Public Engagement (Customer	1,382	1,248	1,357	1,386	30	2.2	1,447	90	6.7
Tourism	1,817	1,498	1,437	1,360	(77)	(5.4)	1,461	24	1.7
Total Operating Expenses	7,711	7,676	7,716	7,719	3	0.0	8,087	371	4.8
Total Capital Expenses	207	1,298	1,697	3,854	2,158	127.2	7,264	5,567	328.1

Service Simcoe 2024 Budget vs. 2023 Budget Change

The 2024 Service Simcoe budget includes a net department requirement (total operating and capital) of \$10.8M, compared to \$8.0M in 2023, an increase of \$2.8M.

The City of Barrie portion is \$69K, an increase of \$1K from 2023. The total Municipal requirement in 2024 is \$10.9M compared to \$8.1M in 2023, an increase of \$2.8M.

Operating

The Service Simcoe operating budget includes a total operating balance of \$7.6M, compared to \$7.1M in 2023, an increase of \$488K.

Subsidies are to decrease by \$4K. This relates to the Provincial summer student grant for the "Heart of Georgian Bay", which is no longer required.

User Fees are to increase by \$10K. The Museum is moving to a fee-based admission structure and expects total admissions to increase under the new revenue model.

Miscellaneous Income is to decrease by \$65K. Based on funding schedules, there is a \$50K reduction to the

Museum caboose restoration project from the City of Barrie. Income from the Economic Development Corporation of North Simcoe, which co-funds the Heart of Georgian Bay summer student is lower due to the elimination of the position.

Transfer from Reserve will decrease by \$60K. The bi-annual gallery refresh at the Museum is not scheduled in 2024 and an offsetting reduction to costs is found in Cost of Service Delivery.

Salaries and Benefits are anticipated to increase by \$241K. This is due to standard salary and benefit increases and non-union wage review adjustments. These costs were offset by a decrease of two temporary students for the Museum HVAC Project in 2023 for \$24K and a summer student decrease in Tourism for \$15K. Without the FTE changes, the increase would be \$216K or 4%.

Administration costs are expected to increase by \$61K. This relates to insurance premiums, heavy equipment training for Museum staff and destination conference costs in Marketing. Offsetting reductions include decreased Museum communication costs due to non-

2024 DEPARTMENT BUDGETS



recurring radio replacements in 2023 and lower office supply needs in Tourism and Public Engagement.

Facilities costs are projected to decrease by \$29K. This is due to the removal of moving supplies related to the Museum HVAC project in 2023, and the decrease in spending on the caboose restoration joint project with the City of Barrie. These decreases were offset by an increase in building maintenance identified by the asset management review.

Cost of Service Delivery is planned to increase by \$102K. This relates to the new Building Up - County Awareness Program in Communications for \$125K, along with small increases in gasoline, vehicle expenses and merchandise for resale. These increases were offset by the bi-annual gallery refresh at the Museum not occurring in 2024.

Transfer to Reserve will decrease by \$4K.

The changes in expenses, broken down, by departments are as follows:

Communications operating expenses increased by 11.6% or \$260K. This is primarily due to the Building Up – County Awareness Program for \$125K, which supports awareness of the many investments, services and commitments County Council is making to infrastructure/capital projects, as well as the significant

and important impact its programs and service areas have on building up the lives of Simcoe County residents.

The program was launched in the spring of 2023 to announce the achievement of reaching regional housing targets as part of the 10-Year Affordable Housing Strategy (2014-2024). It has, and will continue to be, utilized during events, speeches, and PR initiatives. In fall 2023, the County implemented a regional Building Up billboard strategy to increase reach and education, pointing to online resources and information. In 2024, there will be further implementation of the Building Up campaign into road projects (inclusive of signage) and innovative advertising strategies to reach Simcoe County residents, our community partners, visitors to our region and key political decision makers from other levels of government. The remaining increase relates to normal salary and benefit increases and additional costs for marketing's international conference.

Museum operating remained the same. Items to note are standard salary and benefit increases of \$70K and increased scheduled building maintenance of \$21K.

Public Engagement increased by 6.7% or \$90K. This relates to standard salary and benefit increases of \$82K and additional budget for the after-hours support of \$8K.

2024 DEPARTMENT BUDGETS



Tourism increased by 1.7% or \$24K. Items to note are the elimination of one summer student, as well as slight increases in sponsorships of \$4K, shows attending of \$4K and postage of \$2.5K.

Capital

The Department's 2024 Capital budget is \$7.3M. The details for each project are on the Request Form(s) included.

2024 DEPARTMENT BUDGETS



Service Simcoe Capital Summary (\$000's)

Project Description	2024 Budget Expense	2024 Revenues						County Impact
		CCBF	DC	Other	City of Barrie	City of Orillia	Reserves	
C. Matthews Legacy Project	7,138	0	0	0	0	0	4,000	3,138
Metal Roof Replacement	68	0	0	0	0	0	0	68
Perimeter Fencing	33	0	0	0	0	0	0	33
Vehicle Replacement	26	0	0	0	0	0	0	26
Total Capital	7,264	0	0	0	0	0	4,000	3,264

2024 DEPARTMENT BUDGETS



Museum Tangible Capital Asset (TCA)

Expenditure Title: C. Matthews Legacy Project
Strategic Direction: A - Growth Related Service Delivery

Description and scope

As outlined in CCW 2023-121 and approved by Council in June 2023, the Museum expansion includes a 7,300 square foot addition - 5,000 for a new exhibition gallery, 2,300 for a collections and curatorial space. Phase 1 work is expected to be completed by Fall 2025.

Justification

This expansion will improve the storage and exhibition conditions for a large portion of the collection, as well as provide community programming opportunities for the Museum. This project will be partially funded from the C. Matthews bequest and staff will work with Federal and Provincial programs to secure additional funding for the project. Phase 1 construction is expected to begin in the Spring of 2024, with an expected completion by the Fall of 2025.

Budget

Category	(\$000's)	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue		5,004	1,004	4,000	0	0	0	0	0
Capital Expense		19,300	1,004	7,138	6,224	0	0	1,829	3,104
Net Capital		(14,295)	0	(3,138)	(6,224)	0	0	(1,829)	(3,104)

2024 DEPARTMENT BUDGETS



Museum Tangible Capital Asset (TCA)

Expenditure Title: Metal Roof Replacement
Strategic Direction: A - Growth Related Service Delivery

Description and scope

The metal roof that covers the interpretive rooms has reached the end of its lifespan at roughly 50 years old. It is in poor condition and is at the end of its useful life. The current metal roof has undergone previous repairs and shows signs of failure being experienced in some areas. It will be replaced with a new metal roof with additional snow guards, which will ensure the roof assembly and building envelope is maintained. This will be a single year project that will involve the removal of the old roof and replaced with new steel roofing.

Justification

If the roof is not replaced, it will lead to further damage that would result in a more extensive and expensive repair. In addition, water may enter the building causing mould and will could lead to an indoor environmental issue. Protecting the outside of the structure is key in museum operations.

Budget

Category	(\$000's)	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Expense		68	0	68	0	0	0	0	0
Net Capital		(68)	0	(68)	0	0	0	0	0

2024 DEPARTMENT BUDGETS



Museum Tangible Capital Asset (TCA)

Expenditure Title: Perimeter Fencing
Strategic Direction: C - Economic & Destination Development

Description and scope

Perimeter fencing is required to improve site security for the benefit of visitors and the Museum collection. The Museum site is experiencing increased traffic from ATVs and dirt bikes, as well as pedestrian traffic. Perimeter fencing will be installed in priority areas on the Museum grounds to deter ATV and motorbike use and help to delineate the heritage grounds area. The focus in 2024 will be to improve fencing along the Highway 26 and Anne Street North property borders. This project will replace failed fencing sections along Highway 26 and Anne Street North and extend existing fencing further north on Anne Street north.

Justification

Fencing will reduce the amount of unauthorized pedestrian and motorized traffic on the property, which will keep the heritage buildings and Kirtland's Warbler reforestation area better protected from unauthorized use. Fencing will deter ATV and motor bike traffic on sensitive areas, including the Museum heritage buildings and on the recently planted area for Kirtland's Warbler habitat. Access to both authorized the snowmobile and the walking/cycling trails will still be available.

Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
(\$000's)								
Capital Expense	33	0	33	0	0	0	0	0
Net Capital	(33)	0	(33)	0	0	0	0	0



Museum Tangible Capital Asset (TCA)

Expenditure Title: Vehicle Replacement
Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The Procurement Fleet and Property department manages the fleet replacement plan to ensure vehicle reliability and to maximize cost effectiveness of the vehicle life cycles. Replacement of one 20' float trailer is requested based on the County's Asset Management Plan. This vehicle is categorized as "High risk", classifying it as "recommended replacement" due to age, condition and repair and maintenance costs. The overall condition of this trailer is reflective of its age and the operational conditions in which it is employed, a combination of highway and off-road conditions while hauling vehicles or various artifacts.

Justification

If this trailer is not replaced in 2024, the cyclical process of replacing vehicles will require increased purchases in 2025 and will result in a decline in reliability, while increasing repair and maintenance costs. This trailer will be disposed at public auction and is expected to sell for approximately \$2K.

2024 DEPARTMENT BUDGETS



Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
	(\$000's)							
Capital Expense	26	0	26	0	0	0	0	0
Net Capital	(26)	0	(26)	0	0	0	0	0

Asset Information:

Unit #	Model Year	Odometer Reading (km/Hrs)	Life to Date Repair & Maintenance	Life Cycle	Historical Vehicle Fuel Consumption (in litres)	Projected Average 2023 Vehicle Fuel Consumption (in litres)	Carbon Intensity Reduction Over Lifecycle (in tonnes)
632-97	1997	n/a	\$7,696	20	n/a	n/a	n/a

*Consumption based on average litres per 100 km for road vehicles and average litres per hour for heavy equipment.

Corporate Performance



2024 DEPARTMENT BUDGETS



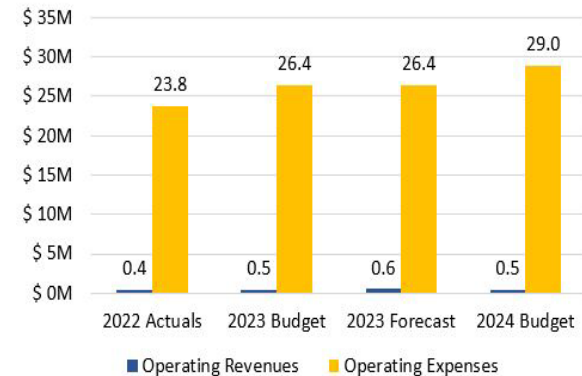
Corporate Performance

Overview

The Corporate Performance division consists of the support functions: Finance, Human Resources, Information Technology, Legal Services, People and Inclusivity, and Procurement, Fleet and Property.

Core Activities

These areas are responsible for the overall administration and support to the operating divisions of the County.



2024 Highlights

- The Finance department will continue the development of the next phase of the Asset Management Plan based on the Ontario Regulations requirements and the implementation of new budgeting tools to reduce manual input while improving published documentation.
- As the County services, programs and capital projects continue to grow, centralized revenue and disbursements processing of business transactions has increased. Therefore, an additional resource has been added to implement process improvements and efficiencies to manage the increased volume and complexity.
- Increasing software costs, ongoing cyber security concerns and network upgrades costs continue to put pressure on IT resources.
- The modernization of processes and provision of complex business requirements through technology and Data Analytics will also be the focus for the department in the coming year.
- People and Inclusivity department has been added to the Corporate Performance team to develop and implement strategies, programs, and policies in alignment with the County's People & Culture Plan. This plan includes Equity, Diversity & Inclusion, and Indigenous Relations initiatives.
- Procurement, Fleet and Property team will continue the implementation of the Corporate Climate Action Plan and the implementation of the next phase of Facilities Maintenance and Asset Management Optimization project. New properties development planning and project management will include Simcoe Village, paramedic stations, Museum & Archives additions and LSRA garage renovation.

2024 DEPARTMENT BUDGETS



Corporate Performance Net Department Requirement (\$000's)

	2021	2022	2023	2023	2023F vs. 2023B		2024	2024B vs. 2023B	
	Actual	Actual	Budget	Forecast	Change	%	Budget	Change	%
					\$	%		\$	%
Operating Revenues									
Subsidies	4	5	0	3	3	100.0	0	0	0.0
Service Partners	0	0	0	0	0	0.0	0	0	0.0
User Fees	177	151	154	154	0	0.0	153	0	(0.2)
Miscellaneous Income	264	267	208	245	37	17.8	305	97	46.6
Transfer from Reserve	58	24	89	168	79	88.3	0	(89)	(100.0)
Total Revenues	504	446	451	569	119	26.3	458	8	1.7
Operating Expenses									
Client Benefit	0	0	0	0	0	0.0	0	0	0.0
Salaries and Benefits	14,558	14,726	16,532	16,223	(309)	(1.9)	17,772	1,240	7.5
Administration	2,620	2,684	2,767	2,971	204	7.4	3,016	249	9.0
Facilities	1,358	1,490	1,461	1,490	29	2.0	1,486	26	1.8
Cost of Service Delivery	4,087	4,696	5,484	5,563	79	1.4	6,518	1,034	18.9
Transfer to Reserve	175	175	175	175	0	0.0	175	0	0.0
Total Expenses	22,798	23,772	26,418	26,421	3	0.0	28,966	2,548	9.6
Total Operating Balance	(22,294)	(23,326)	(25,967)	(25,852)	116	(0.4)	(28,508)	(2,541)	9.8
Capital									
Capital Revenue	453	426	636	636	0	0.0	500	(136)	(21.4)
Capital Expenses	3,940	4,238	1,778	1,778	0	0.0	3,264	1,486	83.6
Net Capital	(3,488)	(3,812)	(1,142)	(1,142)	0	0.0	(2,764)	(1,622)	142.0
Net Department	(25,782)	(27,137)	(27,110)	(26,994)	116	(0.4)	(31,272)	(4,163)	15.4

2024 DEPARTMENT BUDGETS



Corporate Performance Net Department Requirement (\$'000's)

	2021	2022	2023	2023	2023F vs. 2023B		2024	2024B vs. 2023B		
	Actual	Actual	Budget	Forecast	\$	%	Budget	\$	%	
Revenue	504	446	451	569	119	26.3	458	8	1.7	
Expenses	22,798	23,772	26,418	26,421	3	0.0	28,966	2,548	9.6	
Total Operating Balance	(22,294)	(23,326)	(25,967)	(25,852)	116	(0.4)	(28,508)	(2,541)	9.8	
Department Operating										
Finance	4,040	3,828	4,150	4,126	(24)	(0.6)	4,332	182	4.4	
Human Resources	3,902	4,267	4,584	4,651	67	1.5	4,881	297	6.5	
Information Technology & ILS	8,911	9,329	11,100	11,104	4	0.0	12,369	1,269	11.4	
Legal	847	1,027	782	675	(106)	(13.6)	703	(78)	(10.0)	
People and Inclusivity	0	0	0	0	0	0.0	599	599	100.0	
Procurement, Fleet and Property	5,098	5,321	5,803	5,865	62	1.1	6,083	280	4.8	
Total Operating Expenses	22,798	23,772	26,418	26,421	3	0.0	28,966	2,548	9.6	
Total Capital Expenses	3,940	4,238	1,778	1,778	0	0.0	3,264	1,486	83.6	

Corporate Performance 2024 Budget vs. 2023 Budget Change

The 2024 Corporate Performance budget includes a net department requirement (total operating and capital) of \$31.3M, compared to \$27.1M in 2023, an increase of \$4.2M.

Operating

The Corporate Performance operating budget includes a total operating balance of \$28.5M, compared to \$26.0M in 2023, an increase of \$2.5M.

User Fees are the same as in 2023.

Miscellaneous Income is to increase by \$97K. This is associated with higher recoveries of Information Technology costs and Human Resources recovery for additional staff costs to implement changes related to new employee benefits.

Transfer from Reserve will decrease by \$89K. This is due to a one-time transfer from reserve included in the 2023 budget to offset costs related to the implementation of Information Library Services.

Salaries and Benefits are anticipated to increase by \$1.2M. This includes two new positions responsible for the development & implementation of the County's

People and Inclusivity programs and policies including Equity, Diversity & Inclusion, and Indigenous Relations strategies and ensuring alignment with corporate strategic objectives.

The budget also includes a proposal for a new Pension Partner position to meet higher demands in payroll and pension activities driven by higher staff turnover and changes in OMERS eligibility requirements.

The Maintenance and Facilities LEAN Optimization study identified a lack of resources within that department to manage new construction and renovation projects and to sustain appropriate maintenance service levels for the County assets. Therefore, two new positions are proposed to meet these demands: a Construction Project Supervisor and a Maintenance Worker.

The Information Technology department is requesting a new Business System Analyst to support an increasingly diverse landscape of complex integrations between applications and assist with new projects, enhancements, data management and reporting requirements.

2024 DEPARTMENT BUDGETS



As the County services, programs and capital projects continue to grow, centralized financial functions such as revenue and disbursements processing has experienced an increase in the volume of financial transactions and activities. The Finance department is requesting a Senior Accounting Clerk to meet the new demands and fulfil the statutory requirements.

Excluding these additions, salaries and benefits would have increased by 2.7%, which includes changes relating to collective agreements and standard salary and benefits increases.

Administration costs are expected to increase by \$249K. The main reason driving the higher cost is related to People and Inclusivity department responsible for the development & implementation of the County's People and Culture strategies, programs & policies, ensuring alignment with corporate strategic objectives.

Facilities costs are projected to increase by \$26K. This is mainly due to higher utilities costs.

Cost of Service Delivery is planned to increase by \$1.0M. There is an increase of \$606K for new and existing software requirements reflecting the demands of changing technologies and need to improve efficiencies across the Corporation. There are also additional costs to continue the implementation of improved and most

recent network security monitoring and prevention measures.

Transfer to Reserve will not change in 2024.

The changes in expenses broken down by departments are as follows:

Finance: The expense increase of \$182K include standard salaries and benefits increases and the addition of a Senior Accounting Clerk to meet the increased workload driven by new programs and activities.

Human Resources: Higher expenses of \$297K are mainly related to salaries and benefits increases including the addition of a Pension Partner.

Information Technology: An expense increase of \$1.3M reflects higher ongoing costs to support cloud solutions, new software to improve efficiencies, meet the demands of new programs and services as well as staying current with the changing technologies. Network security monitoring and prevention measure costs are also trending higher. Salaries and benefits costs include one new position of a Business System Analyst.

Legal: A decrease in expenses of \$78K reflects staff changes within the department.

2024 DEPARTMENT BUDGETS



People and Inclusivity: The cost of \$599K is allocated to the new department responsible for the development and implementation of the County's strategies, programs, and policies in alignment with the County's People & Culture Plan. This plan includes Equity, Diversity & Inclusion, and Indigenous Relations initiatives. The expenses include \$294K for corporate development, training, and recruitment and \$303K for the addition of two new positions: a Manager, People & Inclusivity, and a Senior Indigenous Relations Advisor.

Procurement, Fleet & Property: The increases in expenses of \$280K include requests for a Construction

Project Supervisor and a Maintenance Worker. Facilities maintenance cost, including utilities, are also trending higher reflecting inflationary pressures. These increases are partially offset by lower administration costs mainly due to one time consulting costs relating to Climate Action Plan included in 2023 budget.

Capital

The Department's Capital budget is \$3.3M. The details for each project are on the Request Form(s) included.

2024 DEPARTMENT BUDGETS



Corporate Performance Capital Summary (\$000's)

Project Description	2024 Budget Expense	2024 Revenues						County Impact
		CCBF	DC	Other	City of Barrie	City of Orillia	Reserves	
Customer Relations Mgmt Software	300	0	0	0	0	0	0	300
Infrastructure Improvements	710	0	0	0	0	0	0	710
ERP / SAP Upgrade	1,250	0	0	0	0	0	0	1,250
Admin Centre Bldg Components	638	0	0	0	0	0	500	138
HR Admin Centre Space Redesign	275	0	0	0	0	0	0	275
Maintenance Vehicle Addition	92	0	0	0	0	0	0	92
Total Capital	3,264	0	0	0	0	0	500	2,764

Finance Staffing

Expenditure Title: Senior Accounting Clerk
Strategic Direction: A - Growth Related Service Delivery

Description and scope

As the County's services, programs and capital projects continue to grow, it impacts the centralized financial functions such as overall Revenue and Disbursements processing. Continuous effort is required to increase capacity through process improvements and efficiencies to keep up with the increased volume of business transactions in a timely fashion. The Supervisor of Revenue and Disbursements overseeing this area is responsible for complex reporting such as HST, project management, business analysis, employee benefits and payroll source deductions payment, credit card transactions processing, daily payments reviews and approvals, and staff supervision. Therefore, adding a Senior Accounting Clerk to support the supervisor would ensure sufficient time is committed to ongoing process

changes and improvements, training staff, as well as providing back-up when staff is away on vacation. Other pressures in this area include increased external audits and reporting requests from other levels of government and regulatory bodies. The Senior Accounting Clerk will facilitate collaboration between Finance, other departments, and external stakeholders to provide financial insight and support.

Justification

If this position is not filled, the payments to vendors and the collection of revenue will be delayed. Government payments may be delayed resulting in high penalties. There will be a higher probability of errors and lack of due care which could result in costly consequences.

2024 DEPARTMENT BUDGETS



Staffing Change Requests

Position	# of FTE	(\$000's)				Net County Impact
		Gross Salaries & Benefits				
Senior Accounting Clerk	1.0	81				(81)

Human Resources Staffing

Expenditure Title: Pension Partner
Strategic Direction: A - Growth Related Service Delivery

Description and scope

Increases in payroll & pension activity have continued to rise since 2020. OMERS change in eligibility requirements now allows the enrollment of all employees. The increased staff turnover rates have put more strain on our resources. The additional Pension Partner will administer the day-to-day OMERS pension activity. The County employs over 2,000 employees with thirteen different collective agreements and non-union groups. Currently over 1,800 employees are enrolled into OMERS. The incumbent would be responsible for all aspects of pension including enrolments, offering unpaid leave buy-backs, collecting OMERS payments, and retirement events for County employees. The person would be the first point of contact for staff, while the remainder of the team can be dedicated to payroll and pension overflow.

Justification

The introduction of OMERS (Non-Full Time) (NFT) requirements in 2023 means any employee can join upon hire, regardless of job status. The County has seen a 34.8% increase in OMERS enrolment within the first five months of 2023. As the OMERS NFT and subsequent activities continue to rise, we have taken measures to adapt to the growth with the current staff count of two, however it is becoming more difficult to continue to provide great employee experience within payroll & pension while adhering to complex OMERS administrative legislation. In 2022 alone, the County had an 82.7% enrolment increase as well as a 58.5% increase in unpaid sick leave buy-backs.

2024 DEPARTMENT BUDGETS



Staffing Change Requests

Position	# of FTE	(\$000's)				Net County Impact
		Gross Salaries & Benefits				
Pension Partner	1.0	90				(90)

Information Technology & ILS Staffing

Expenditure Title: Business Systems Analyst
Strategic Direction: A - Growth Related Service Delivery

Description and scope

The number of supported interfaces and applications across the organization has grown over the last several years, mainly driven by digital transformation and electronic LEAN process improvement initiatives. These changes have increased the implementation of 3rd party software systems. While the organization has seen an increase in staff efficiencies, the IT resources are now supporting a diverse landscape of complex integrations between applications, requiring broader technical expertise to manage, support, and enhance the Corporation's applications. Supporting more interfaces and applications has shifted the need to utilize more consulting resources throughout the years to complete project activities and operational requirements. The Business Systems Analyst will translate complex business requirements and processes into advanced technical functions and features within applications, as well as provide value by translating corporate data into meaningful insight.

Clients are requesting more support from the Business Systems Analyst team to assist with new projects,

enhancements and reporting from applications, and LEAN process improvement initiatives. Some of the increased demands are as follows:

- Data and analytics initiatives to support data driven decision making across the corporation.
- Expanding the use of technology and new applications within Solid Waste Management to support Cart Rollout
- Expanding and modernizing technology to support our resident population through Customer Service
- Increased demand for new software and software modifications, analysis, and mapping products to support the 10-Year Affordable Housing and Homelessness Prevention Strategy, Ontario Works, Social Housing, Children Services, Transit, Tourism, and Economic Development

Justification

If the Business Systems Analyst is not hired in 2024, there will be a decrease in service level operational support, client projects, and LEAN initiatives. As well, the team will continue to lose operational knowledge of new

2024 DEPARTMENT BUDGETS



applications, resulting in longer turn around times to support clients and to run project activities. If planned commitments are to be delivered in 2024 an increase of \$250K would be required in the IT consulting budget.

Staffing Change Requests

Position	# of FTE	(\$000's)				Net County Impact
		Gross Salaries & Benefits				
Business Systems Analyst	1.0	120				(120)

Information Technology & ILS Tangible Capital Asset (TCA)

Expenditure Title: Customer Relations Mgmt Software
Strategic Direction: A - Growth Related Service Delivery

Description and scope

The County implemented its current Customer Service request system in 2015. The system is based on an on-premise technology which is reaching end of life. In 2023, Solid Waste Management began implementing a cart routing software based on Salesforce software which provides enhanced customer service to residents requesting carts and/or service. With the implementation of this new solution, Service Simcoe staff will be able to automate and improve the cart maintenance and delivery process. Embracing this opportunity, the proposal is to move the current customer service tools from the end of life on-premise solution to the Salesforce platform in alignment with the Solid Waste Management carts implementation. By doing this, staff will see operational efficiencies, there will be technology alignment within multiple departments and residents will see benefits with additional services such as a self-service portal. It is expected that the project will be completed within the 2024 budget year and then Salesforce can be evaluated for future opportunities.

Justification

Ensuring that technology systems are maintained and upgraded before end of life is reached allows the County to mitigate risks of systems not functioning and residents not receiving the service. With this implementation, residents will be able to receive a better service while the County will be able to ensure the system is current, supported, and secure.

2024 DEPARTMENT BUDGETS



Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
(\$000's)								
Capital Expense	300	0	300	0	0	0	0	0
Net Capital	(300)	0	(300)	0	0	0	0	0

Information Technology & ILS Tangible Capital Asset (TCA)

Expenditure Title: Infrastructure Improvements
Strategic Direction: A - Growth Related Service Delivery

Description and scope

Information Technology (IT) infrastructure consists of hardware, software, network, and security equipment. This infrastructure is the foundation for all information systems and applications. Each year, performance and capacity requirements are reviewed to ensure the environment has the appropriate resources. The scope of this infrastructure includes servers, new applications, capital enhancements, Storage Area Networks (SANs), wireless systems, and security. Based on the review, the proposed planned improvements for 2024 include:

- Network router and switch replacements - \$200K
- Wireless network infrastructure replacement - \$80K
- Network Storage replacement - \$185K
- Private Radio data repeater- \$20K
- Hybrid teleconference room enhancements -\$75K
- Phase 2 Council Chambers conferencing enhancements -\$150K

Justification

Network equipment have reached the end of their life expectancy. This equipment needs to be replaced to support both staff and client requirements as well as ensure business continuity. Council and meeting room enhancements are required to expand capabilities for hybrid meeting.

2024 DEPARTMENT BUDGETS



Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
(\$000's)								
Capital Expense	710	0	710	0	0	0	0	0
Net Capital	(710)	0	(710)	0	0	0	0	0

Information Technology & ILS Tangible Capital Asset (TCA)

Expenditure Title: ERP / SAP Upgrade
Strategic Direction: A - Growth Related Service Delivery

Description and scope

In 2008, the County started the initial implementation of the SAP software solution as its core Enterprise Resource Planning (ERP) system. Since the initial implementation, SAP has improved its core technology to simplify user interactions and automate business functions through Artificial Intelligence (AI) and Machine Learning (ML). The County's current SAP version and support is coming to an end and needs to transition to the new version SAP S/4HANA. The multi-year phased in transition began in 2021 and will continue for the next two years.

The next couple years will include the following initiatives:

- Increase Digital Transformations and Fiori adoption.
- Increase Analytics, ML and AI capabilities.
- Continue to rollout process improvement changes across the Corporation.

Justification

Major SAP upgrades are planned every five years. The current SAP version will reach the end of support in 2025 and all lines of business will need to migrate over before that time. These migrations can only be scheduled after the platform has been upgraded. The transition process started in 2021 and needs to continue to ensure the ERP system will be supported after 2025.

2024 DEPARTMENT BUDGETS



Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
(\$000's)								
Capital Expense	6,000	4,000	1,250	750	0	0	0	0
Net Capital	(6,000)	(4,000)	(1,250)	(750)	0	0	0	0

People and Inclusivity Staffing

Expenditure Title: Manager, People & Inclusivity
Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

In recognition of the County's need to recruit and retain staff, this position is responsible for continuing the development and implementation of the County's plans for an inclusive culture. This position will ensure that strategies developed, align with and form part of the corporate strategic objectives and the County's People and Culture Plan. This position will raise awareness, provide education, drive action and meaningful change through continuous improvement.

In addition to providing internal leadership on matters to do with inclusivity, this position will provide expertise and resources to Member Municipalities where possible and requested, sharing best practices, draft policies and procedures, and methodology. This position will:

- Use best practices to create practical and effective programs and action plans that will ensure the County is challenged to grow, evolve, and lead with inclusive strategies and programs that are embedded in core processes and day-to-day operations.
- Develop a wide range of beneficial stakeholder relationships and partnerships, building internal and

external networks and alliances as well as ensure opportunities for partnerships and funding are identified and pursued.

- Develop an effective communications strategy and oversee all relevant internal and external communications to support buy-in, integration and sustainability of inclusivity action plans.
- Ensure current, accurate demographic data is collected and environmental scans are regularly conducted.
- Analyse results and make recommendations to senior management to address developmental needs.

Justification

Strong strategy and related action plans will help the County fully benefit from the diverse populations within our workforce, and competently serve all communities. Having a strong inclusivity strategy that aligns with the County's People and Culture plan will help attract and retain top employees to make up a diverse workforce that represents all communities and can deliver culturally competent services.

2024 DEPARTMENT BUDGETS



Bringing expertise in-house is cost effective compared to external consultants. It also helps ensure the strategies and action plans align with the County's mission and

goals. In-house expertise is more accessible to operations, increasing efficiency and facilitating adherence to the County's strategic initiatives.

Staffing Change Requests

Position	# of FTE	(\$000's)				Net County Impact
		Gross Salaries & Benefits				
Manager, People & Inclusivity	1.0	170				(170)

People and Inclusivity Staffing

Expenditure Title: Senior Indigenous Relations Advisor
Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The Senior Indigenous Relations Advisor will lead the development, planning & implementation of a Reconciliation Action Plan in consultation with local First Nations, Métis, and Inuit communities. A core element of the position will be to build productive relationships with Indigenous populations & organizations. It will also integrate an Indigenous perspective into the work of the County including community outreach, data collection & analysis, and implementation of the Truth & Reconciliation Commission's Calls to Action that apply to municipalities.

The advisor will be the point of contact for members of the Indigenous community who are engaging with the County and coordinate the activities to ensure best practices are followed. This position will act as a resource to senior leaders and County staff, (and Member Municipality staff if requested) and facilitate the engagement of County leadership with Indigenous communities & organizations to understand the needs in the County of Simcoe.

The responsibilities of this position will include:

- Identifying opportunities for senior leaders to broaden & deepen relationships & networks with Indigenous communities, businesses & agencies to improve the County's programs & services.
- Formulating and implementing strategic communications plans to support building effective relationships.
- Overseeing internal & external communications pertaining to Indigenous relations.

Justification

There is an increasing need to consider Indigenous perspectives and rights in the work performed at the County. It is inefficient to have each department figuring out whom to contact for support as it creates a risk of not following best practice and of overloading/alienating our Indigenous partners with multiple similar requests. Instead, a knowledgeable, coordinated approach is required. In-house expertise is more accessible to Operations, facilitating adherence to the County's strategic initiatives; it can assist Member Municipalities with Indigenous Relations education, outreach, planning &

2024 DEPARTMENT BUDGETS



initiatives, and provide overall cost effectiveness. In-house expertise also signals that this is a priority for the County. Several of the Truth & Reconciliation Commission’s Calls to Action speak directly to municipal requirements. An informed, Indigenous-centred strategy and action plans are needed to ensure the County continues to fully meet the needs of Indigenous communities.

Staffing Change Requests

Position	# of FTE	(\$000's)				Net County Impact
		Gross Salaries & Benefits				
Senior Indigenous Relations Advisor	1.0	134				(134)

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Procurement, Fleet and Property Staffing

Expenditure Title: Construction Project Supervisor
Strategic Direction: A - Growth Related Service Delivery

Description and scope

The number of large facility construction and retrofit projects underway and planned for the Corporation continues to increase. These projects require focused oversight regarding planning, scope development and control, schedule management and budget monitoring. The Maintenance and Facilities LEAN Optimization study identified a lack of resources within the department in this area of work. Primary duties of the construction project supervisor are to attend design and construction meetings, monitor costs and liaise between consultants, trades, and the owner.

This position will implement measures to ensure County design standards and quality are met and guide the project in accordance with County objectives. The County's current long term financial plan (LTFP) contains multiple new construction projects and renovations that will continue from 2023 to 2032. The cost of this position will be allocated to several major facilities projects included in 2024 budget and other projects already underway.

Justification

Not proceeding would result in risk to the projects' success. The staff model in place currently where the projects are not the key focus of any one role is not sustainable.

Staffing Change Requests

Position	# of FTE	(\$000's)				Net County Impact
		Gross Salaries & Benefits	Capital Revenue			
Construction Project Supervisor	1.0	156	156			0

Procurement, Fleet and Property Staffing

Expenditure Title: Maintenance & Facility Worker II
Strategic Direction: A - Growth Related Service Delivery

Description and scope

PF&P maintenance staff care for over 44 facilities across the County with the number of facilities increasing annually. The Maintenance and Facilities LEAN Optimization Project identified a shortage of maintenance staff that has developed with the addition of facilities. New facility assets continue to come online that must be cared for properly by the maintenance workers. The addition of one maintenance worker in 2024 will continue the phase-in of support to bring service to the required levels to maintain County assets at an acceptable standard. A service van will be required to enable these

duties to be conducted at the various sites and a fully electrical model is available to meet these operational needs which will contribute to reducing Green House Gas emissions levels. See accompanying Budget Request Form.

Justification

Asset management and service levels at existing County facilities will not be met and will decline if maintenance staff levels are not maintained as new locations come online.

Staffing Change Requests

Position	# of FTE	(\$000's)				Net County Impact
		Gross Salaries & Benefits				
Maintenance & Facility Worker II	1.0	89				(89)

2024 DEPARTMENT BUDGETS



Procurement, Fleet and Property Tangible Capital Asset (TCA)

Expenditure Title: Admin Centre Bldg Components
Strategic Direction: A - Growth Related Service Delivery

Description and scope

The original Administration Centre was built in 1971. Staff maintain the building in good condition through an extensive Asset Management Plan and building condition assessment that is reviewed annually making component replacement and repair recommendations while seeking out work plan efficiencies where possible.

Items proposed in the 2024 budget include the following for a total of \$638K:

- Phase 2 of Gas boiler #3 Replacement \$150K
- Section A Upper Heat Pump Replacements & Related HVAC \$167K

- Section A Upper Lighting & Controls Replacement \$170K
- Section A Upper Ceiling grid replacement \$68K
- Section A Upper Carpet replacement \$75K
- Project Management \$8K

Justification

Phase 2 of the gas boiler replacement is required due to its condition and to meet the corporate climate action plan. The remaining components are at the end of the useful life and are now deemed legacy.

Budget

Category	(\$000's)	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue		500	0	500	0	0	0	0	0
Capital Expense		638	0	638	0	0	0	0	0
Net Capital		(138)	0	(138)	0	0	0	0	0

Procurement, Fleet and Property Tangible Capital Asset (TCA)

Expenditure Title: HR Admin Centre Space Redesign
Strategic Direction: A - Growth Related Service Delivery

Description and scope

This request is with regard to a proposed renovation to the existing HR office space to reflect a focus on creating a welcoming and supportive employee and applicant experience as part of the County's corporate recruitment and retention goals.

The renovation includes:

- Enlarging the entrance foyer and reception area to create a warm and welcoming environment for visiting staff and for prospective candidates, providing a positive first impression of the County.

- Realigning office spaces to support operational workflow efficiencies and team alignment.
- Creating shared offices and touchdown spaces that allow for privacy and that support sharing workstations.
- Re-purposing space that is freed up due to paper files moving to the central file room or being changed to a digital format.

Justification

Without this renovation the entrance to HR is not utilizing its full potential to act as a major first impression to staff and applicants, reflecting the Simcoe Experience we wish to project. Teams will not be physically adjacent so efficiencies will not be realized, a lack of touch down spaces will impact operations, and the space freed up by the files moving will not be optimized.

Budget

Category	(\$000's)	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Expense		509	0	275	234	0	0	0	0
Net Capital		(509)	0	275	234	0	0	0	0

2024 DEPARTMENT BUDGETS



Procurement, Fleet and Property Tangible Capital Asset (TCA)

Expenditure Title: Maintenance Vehicle Addition
Strategic Direction: A - Growth Related Service Delivery

Description and scope

Should council approve the requested Maintenance and Facility staff position, a service van will be required to enable this person to fully complete their facility maintenance duties at the 44+ sites across the County. A fully electric model is available to meet these operational needs which will save on overall costs and contribute to reducing Green House Gas (GHG) emissions levels.

Justification

The addition of this electric vehicle (EV) to the fleet inventory will provide a "green" alternative for staff to conduct maintenance duties while lowering the County's GHG emission footprint. The purchase of this EV over a gasoline equivalent vehicle will reduce GHG gases by approximately 90 tonnes of CO2 over the life cycle of the vehicle. This vehicle will also contribute to lowering the County's GHG footprint as part of the Partners for Climate Protection (PCP) program.

Budget

Category	(\$000's)	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Expense		92	0	92	0	0	0	0	0
Net Capital		(92)	0	(92)	0	0	0	0	0

General Municipal Services



2024 DEPARTMENT BUDGETS



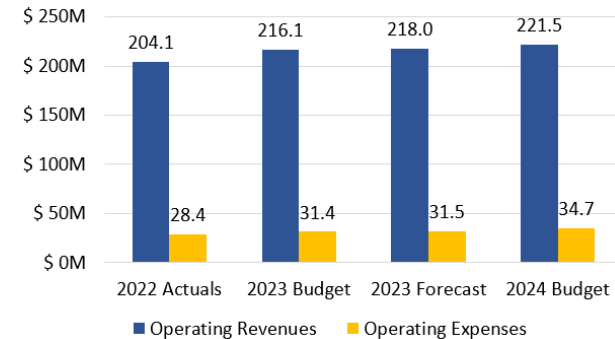
General Municipal Services

Overview

The General Municipal department manages corporate functions within the County.

Core Activities

Responsible investment and debt management, assessment base management and property taxation are the main functions of Corporate Municipal Services. Funding and grants to various community stakeholders such as hospitals and educational institutions are administered through this department.



2024 Highlights

- The 2024 General Municipal budget includes a 1.7% operating levy increase and 2% infrastructure and asset management levy increase.
- Transfer to the Roads Reserve of \$5.3M follows the Asset Management Plan funding strategy for core assets.
- Lake Simcoe Regional Airport contribution includes \$1.6M for operations and \$2.4M for capital.
- Simcoe Muskoka District Health Unit annualized levy is \$5.8M.
- MPAC municipal share of levy is \$5.9M.
- Other major Community contributions include:
 - Simcoe County Hospital Alliance \$3M
 - Post-secondary capital support \$1.5M
 - Hospice capital funding \$0.5M
 - Age Friendly grant \$0.6M

2024 DEPARTMENT BUDGETS



General Municipal Services Net Department Requirement (\$000's)

	2021	2022	2023	2023	2023F vs. 2023B		2024	2024B vs. 2023B	
	Actual	Actual	Budget	Forecast	Change	%	Budget	Change	%
					\$	%		\$	%
Operating Revenues									
Subsidies	17,011	0	0	0	0	0.0	0	0	0.0
Service Partners	0	0	0	0	0	0.0	0	0	0.0
County Levy	182,816	189,901	200,945	200,763	(183)	(0.1)	211,732	10,787	5.4
User Fees	0	0	0	0	0	0.0	0	0	0.0
Miscellaneous Income	5,622	4,211	4,076	7,665	3,589	88.1	4,394	318	7.8
Transfer from Reserve	3,444	9,989	11,101	9,601	(1,500)	(13.5)	5,363	(5,739)	(51.7)
Total Revenues	208,894	204,101	216,122	218,029	1,907	0.9	221,489	5,367	2.5
Operating Expenses									
Client Benefit	0	0	0	0	0	0.0	0	0	0.0
Salaries and Benefits	0	0	(1,456)	0	1,456	(100.0)	0	1,456	(100.0)
Administration	8,033	6,910	7,370	7,572	202	2.7	7,599	229	3.1
Facilities	0	0	0	0	0	0.0	0	0	0.0
Cost of Service Delivery	12,439	12,946	12,592	11,002	(1,590)	(12.6)	14,044	1,452	11.5
Transfer to Reserve	27,143	8,539	12,882	12,882	0	0.0	13,097	215	1.7
Total Expenses	47,615	28,394	31,388	31,456	68	0.2	34,740	3,352	10.7
Total Operating Balance	161,279	175,707	184,734	186,573	1,839	1.0	186,749	2,015	1.1
Capital									
Capital Revenue	0	0	0	0	0	0.0	0	0	0.0
Capital Expenses	0	0	0	0	0	0.0	0	0	0.0
Net Capital	0	0	0	0	0	0.0	0	0	0.0
Net Department	161,279	175,707	184,734	186,573	1,839	1.0	186,749	2,015	1.1

General Municipal Services 2024 Budget vs. 2023 Budget Change

The 2024 General Municipal Services budget includes a net department requirement (total operating and capital) of (\$186.7M), compared to (\$184.7M) in 2023, an increase of \$2.0M.

Operating

The General Municipal Services operating budget includes a total operating balance of (\$186.7M), compared to (\$184.7M) in 2023, an increase of \$2.0M.

The County Levy is estimated to increase by \$10.8M to \$211.7M from \$200.9M in 2023. This increase is due to growth from property asset/additions and supplementary taxes, estimated using the 5-year average, which do not increase taxes for current taxpayers. The property tax rate increase for taxpayers is 1.7% for operating and 2% for infrastructure and asset management.

Miscellaneous Income is to increase by \$318K. Income from investments is expected to be higher due to an increase in interest rates.

Transfer from Reserve will decrease by \$5.7M. The transfer from General Contingency is lower by \$5M because the 2023 budget included a \$7.3M transfer to fund various operational and pandemic pressures. The

2024 budget includes a \$2.4M transfer from the General Contingency reserve to fund the capital projects at the Lake Simcoe Regional Airport. The transfer from Economic Development reserve is lower by \$812K. This transfer was required in 2023 to fund the Wastewater System capital project for the Lake Simcoe Regional Airport.

Salaries and Benefits are increasing by \$1.5M. This increase is due to an adjustment to reduce employee benefits costs in 2023 resulting from the changes to a new service provider. These savings are allocated to individual departments in 2024 budget.

Administration costs are expected to increase by \$229K. This includes a 2% increase in MPAC costs and an adjustment of \$265K to other administrative expenses to support ongoing operating needs. This increase is partially offset by lower tax write-offs based on a 5-year average.

Cost of Service Delivery is planned to increase by \$1.5M. This increase is associated mainly with higher contributions to the Lake Simcoe Regional Airport for operating and capital projects in the amount of \$1.2M

2024 DEPARTMENT BUDGETS



which is partially offset by the transfer from the General Contingency Reserve.

Transfer to Reserve will increase by \$215K. This reflects an increase to the strategic land contribution based on a levy change and an increase to the Asset Management transfer to Roads Reserve.

Funds committed by the transfer to General Contingency reserve include \$1.5M towards post secondary education,

Age Friendly Grants \$550K, Hospice Funding \$500K, and a 1% levy for strategic land purchased of \$2M. The Hospital Reserve includes a \$3M annual contribution towards Hospital Alliance grant.

Capital

There are no Capital Projects in 2024 for this Department.

2024 DEPARTMENT BUDGETS



County Levy Detail

The County Levy reconciliation and description of each component is outlined in the following table.

2024 Levy Budget		
Component	\$000's	Description
2023 Levy Budget	196,704	The County levy estimate included in the 2023 budget.
2023 Property Asset/Additions Adjustment	(182)	Adjustments made to reflect the actual 2023 returned roll property changes (asset/additions and deletions). This amount does not increase the taxes for the current taxpayer.
2023 Levy adjusted for the 2023 returned roll property changes - assets/additions	196,521	This reconciles the 2023 budget to the 2023 tax ratios and tax rate by-law levy estimate.
2024 Property Asset/Additions Estimate	3,930	Estimated at 2% growth, the property asset/additions are based on a 5-year historical trend of assessment revenue growth provided by MPAC. This amount does not increase the taxes for the current taxpayer.
2024 Property Tax Increase (Operating Funding)	3,408	2024 property tax rate increase is set at 1.7% to fund operating balance increases.
2024 Property Tax Increase (Capital Funding)	4,009	2024 property tax rate increase is set at 2% to support capital funding requirements.
2024 Annual Levy Base	207,868	Used for the 2024 tax rate by-law levy estimate.
2024 Supplementary Taxes	3,775	Supplementary taxes are non-recurring and are the result of growth related assessments/taxes received within the calendar year. Supplementary taxes are estimated based on a 5 year historical trend. This amount does not increase the taxes for the current taxpayer.
2024 Heads & Beds and Linear Acreage	89	Heads & Beds: these are payments in lieu of taxes for provincial institutions such as public hospitals, universities, community colleges, and correctional facilities. Linear acreage: this property taxation is for certain Railway, Power & Utility Lands as defined by the Municipal act.
2024 County Levy Budget	211,732	

Health and Emergency Services



Paramedic Services



2024 DEPARTMENT BUDGETS



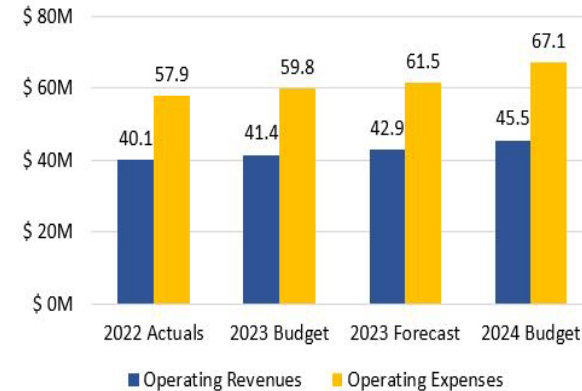
Paramedic Services

Overview

Paramedic Services provide both Primary Care and Advanced Care Paramedic land ambulance services, as well as training programs, specialty response, community paramedicine and public education initiatives.

Core Activities

Delivery emergency land ambulance services, conduct training programs, provide public education, administer public access defibrillator programs, offer special event coverage, engage in community paramedicine, and run clinics for vulnerable populations.



2024 Highlights

- Increased staffing levels to address the overall workload and health of staff, response time performance, call volume and ongoing hospital offload delay pressures.
- Project support to oversee long-term project implementation such as Models of Care, program evaluation and other research related activities.
- Continued recruitment and retention initiatives to address ongoing human health and resource pressures in the sector.
- Continued development regarding a Paramedic post to address changing response times.

2024 DEPARTMENT BUDGETS



Paramedic Services

Net Department Requirement (\$000's)

	2021	2022	2023	2023	2023F vs. 2023B		2024	2024B vs. 2023B	
	Actual	Actual	Budget	Forecast	Change	%	Budget	Change	%
					\$	%		\$	%
Operating Revenues									
Subsidies	31,680	31,248	32,171	33,655	1,484	4.6	34,099	1,927	6.0
Service Partners	7,802	8,478	8,962	8,977	14	0.2	10,606	1,644	18.3
User Fees	38	54	63	63	0	0.0	72	10	15.2
Miscellaneous Income	229	349	86	86	0	0.0	84	(1)	(1.7)
Transfer from Reserve	15	3	70	70	0	0.0	660	590	843.3
Total Revenues	39,765	40,132	41,352	42,850	1,498	3.6	45,522	4,170	10.1
Operating Expenses									
Client Benefit	0	0	0	0	0	0.0	0	0	0.0
Salaries and Benefits	45,769	47,428	49,311	50,790	1,480	3.0	55,854	6,543	13.3
Administration	990	1,461	1,666	1,672	6	0.3	1,960	293	17.6
Facilities	1,986	2,189	1,860	1,896	36	1.9	1,996	135	7.3
Cost of Service Delivery	6,621	6,305	6,284	6,500	216	3.4	6,519	235	3.7
Transfer to Reserve	488	470	663	691	29	4.3	763	100	15.1
Total Expenses	55,855	57,854	59,783	61,549	1,766	3.0	67,090	7,307	12.2
Total Operating Balance	(16,090)	(17,723)	(18,431)	(18,699)	(268)	1.5	(21,569)	(3,137)	17.0
Capital									
Capital Revenue	4,334	4,590	5,128	6,654	1,526	29.8	2,412	(2,716)	(53.0)
Capital Expenses	6,033	6,584	7,711	9,294	1,584	20.5	5,200	(2,511)	(32.6)
Net Capital	(1,700)	(1,995)	(2,582)	(2,640)	(58)	2.2	(2,788)	(206)	8.0
Net Department	(17,790)	(19,717)	(21,013)	(21,339)	(325)	1.5	(24,356)	(3,343)	15.9

Paramedic Services 2024 Budget vs. 2023 Budget Change

The 2024 Paramedic Services budget includes a net department requirement (total operating and capital) of \$24.4M, compared to \$21.0M in 2023, an increase of \$3.3M.

The City of Barrie portion is \$10.1M, an increase of \$719K from 2023. The City of Orillia portion is \$2.1M, an increase of \$173K from 2023. The total Municipal requirement in 2024 is \$36.5M compared to \$32.3M in 2023, an increase of \$4.2M.

Operating

The Paramedic Services operating budget includes a total operating balance of \$21.6M, compared to \$18.4M in 2023, an increase of \$3.1M.

Subsidies are to increase by \$1.9M. The 2024 subsidies have four Ministry funded envelopes. The base funding envelope is expected to increase by \$1.8M providing a 2024 estimated subsidy of \$30.5M. This calculation is based on the Ministry's guidelines providing 50% funding of the County's approved 2023 eligible expenses, without any incremental increase.

The 2024 Ministry base funding represents approximately 45% of the qualifying 2024 expenses, a shortfall of \$3.2M from the 50% funding calculation.

Two of the remaining three funding envelopes are related to Community Paramedicine and Long-Term Care Community Paramedicine. Both subsidies received small cost of living increases in 2024. The final funding envelope is related to the Dedicated Nurse program with funding remaining the same as 2023.

Service Partner operating contributions are based on the current shared service agreement using the 2023 weighted taxable assessment calculation.

User Fees are to increase by \$10K. The increase relates to the PAD (Public Access Defibrillator) program. This is attributed to increased service agreements and course attendance.

Miscellaneous Income is to decrease by \$1K. This is due to the PAD program sale of masks used during programming and additional revenue from the sale of defibrillators.

2024 DEPARTMENT BUDGETS



Transfer from Reserve will increase by \$590K. This is due to a requested transfer from the Hospital Reserve Fund to offset the costs of a pilot program for increased staffing to support long offload delays at hospitals.

There is a \$60K transfer from the Paramedic Reserve to offset the replacement costs of the toughbook computers used within Paramedic Services. The toughbook purchase was split over 2023 and 2024 with similar reserve transfers each year. Funds are added annually in the reserve to offset purchases of this nature in future years.

Salaries and Benefits are anticipated to increase by \$6.5M. The 2024 budget includes changes in compensation related to the recently ratified Paramedic Services collective agreement. The collective agreement included an increase more than the amount in the 2023 budget. This excess of \$717K is present in the 2024 budget. The ratified 2024 market adjustment and cost of living adjustment is \$3.6M on Paramedic hours before any new staffing requests are considered. The total impact of the collective agreement is \$4.3M of the \$6.5M increase.

New staffing requests total \$2.0M. This includes the addition of two new Advance Care Paramedics and four new Primary Care Paramedics. The deployment cost of these six Paramedics is \$946K. Additionally, the budget includes four Primary Care Paramedics to run a pilot

program focused on hospital offload delay. The cost for this pilot is \$590K and is proposed to be offset by a transfer from the Hospital Reserve Fund, discussed above. Two new Platoon Supervisors have been added to the budget, noting two FTEs are required for 24/7 coverage, at a cost of \$362K. Finally, a Program Coordinator has been included at a cost of \$105K.

Administration costs are expected to increase by \$293K. Costs associated with the Paramedic Services planning analysis model update are included in this category at a cost of \$160K. Insurance costs are expected to increase by \$75K. There is an increase of \$54K in mileage, meetings, and conferences, as well as consulting fees to support on going operating needs, including \$35K in mental health consulting for front line staff.

Facilities costs are projected to increase by \$135K. This includes \$200K for a redesign and purchase of ambulance medical bags that carry necessary equipment and medications to each call. Offsetting this increase is a decrease in defibrillator preventative maintenance as this equipment is being replaced in 2024 based on lifecycle management.

Cost of Service Delivery is planned to increase by \$235K. Costs associated with vehicles have increased in pricing but have been mitigated by environmental initiatives resulting in a net increase of \$76K in vehicle expenses for repairs and maintenance and \$32K in gasoline. Uniform

2024 DEPARTMENT BUDGETS



pricing has increased significantly adding \$52K in the 2024 budget for routine purchases. The replacement of jackets and sweaters has also been added to this account at \$52K. Costs for medication has increased by \$21K.

Transfer to Reserve will increase by \$100K. This includes \$538K to fund future lifecycle replacement of necessary equipment, due to pricing increases this transfer has increased by \$126K. This also includes

\$223K to repay the County General Contingency Reserve for the accelerated purchase of power assist lift equipment as outlined in CCW 2022-017 (January 2022).

Capital

The Department's Capital budget is \$5.2M. The details for each project are on the Request Form(s) included.

2024 DEPARTMENT BUDGETS



Paramedic Services Capital Summary (\$000's)

Project Description	2024 Budget Expense	2024 Revenues						County Impact
		CCBF	DC	Other	City of Barrie	City of Orillia	Reserves	
Bariatric Vehicle Addition	130	0	0	0	33	7	0	91
Defibrillator Replacement	1,342	0	0	0	337	70	550	384
Integrated Vehicle Tracking	464	0	0	0	116	24	0	323
Paramedic Site Improvement	93	0	0	0	23	5	15	49
Paramedic Station Improvement	332	0	0	0	83	17	0	231
Power Stretcher Replacement	54	0	0	0	14	3	0	38
Rapid Response Unit Addition	167	0	116	0	42	9	0	0
Springwater South Paramedic Post	317	0	152	0	80	17	0	69
Vehicle Replacement	2,301	0	0	0	577	121	0	1,603
Total Capital	5,200	0	269	0	1,305	273	566	2,788

Paramedic Services Staffing

Expenditure Title: Paramedic Staffing
Strategic Direction: A - Growth Related Service Delivery

Description and scope

The County of Simcoe Paramedic Services is recommending the addition of six FTE Paramedics to address ongoing call volume, response time performance, overall workload, and health of staff. The request is for four Primary Care Paramedic and two Advance Care Paramedic positions. Paramedic Services has seen an increase in time on task per call, increased unit hour utilization (UHU) and workload of staff, and continuing offload delay pressures, all while call volume remains steady. The principal drivers of this increase are population growth and demographics with the increasing complexity of all health issues, including homelessness, mental health, and addictions. Improving response times across the County, meeting Ministry of Health response time performance mandates and focusing on overall health and wellness of staff.

If approved, two staff will be combined with an existing Rapid Response Unit in Barrie and added as a 12-hour addition to the existing Alcona ambulance to create 24-hour ambulance coverage. The four new staff will be combined with the existing 12-hour Penetanguishene ambulance to create 24-hour ambulance coverage. These resources, combined with the pilot, response times are projected to improve in 14 municipalities.

Justification

Not proceeding to meet the demand will increase the risk in the community and add significant costs in future to address larger needs. Impacts include longer response time to patient treatment and transport, increased need for emergency staffing and overtime costs. It will also lead to unreliable and lengthened response times in some areas of the County.

2024 DEPARTMENT BUDGETS



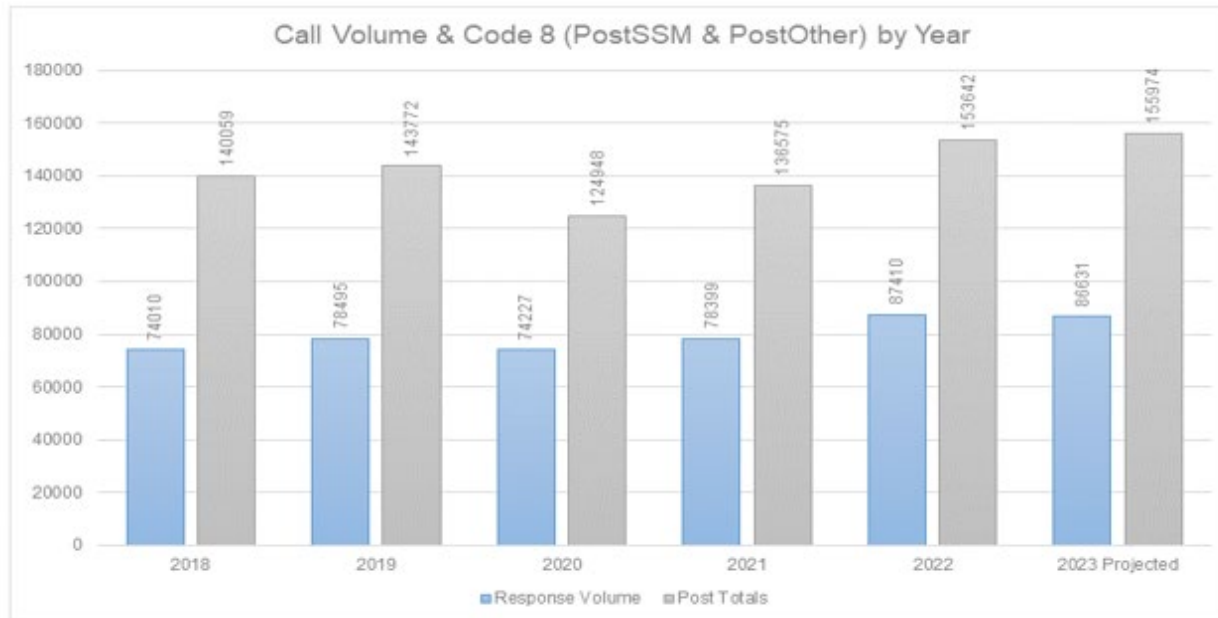
Staffing Change Requests

Position	# of FTE	(\$000's)				Net County Impact
		Gross Salaries & Benefits				
Paramedic Staffing	6.0	946	287			(659)

2024 DEPARTMENT BUDGETS



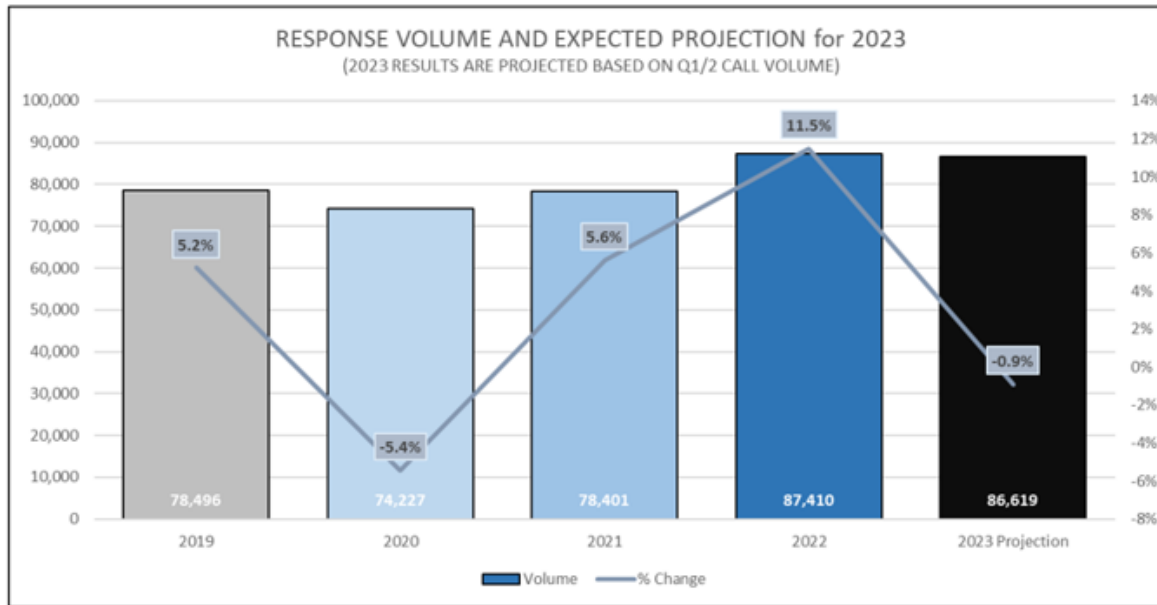
Response Call Volume with Emergency Coverage and Incident Standbys



2024 DEPARTMENT BUDGETS



Response Call Volume and Expected Projection

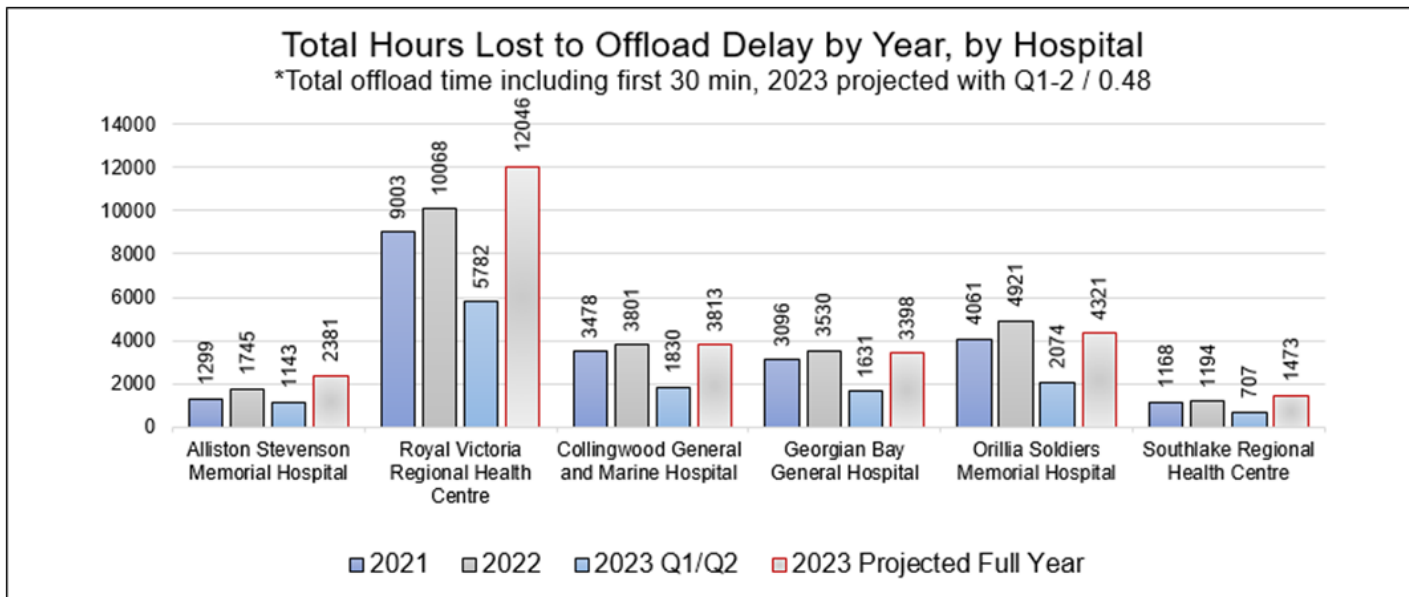


Year	Volume	% Change
2019	78,496	5.2%
2020	74,227	-5.4%
2021	78,401	5.6%
2022	87,410	11.5%
2023 Projection	86,619	-0.9%
2023 Mid Yr Actual	41,577	NA

2024 DEPARTMENT BUDGETS



Total Hours Lost to Hospital Offload Delay



Hospital	Hospital Code	2021	2022	2023	2023 Projected
Alliston Stevenson Memorial Hospital	1817	1299	1745	1143	2381
Royal Victoria Regional Health Centre	1825	9003	10068	5782	12046
Collingwood General and Marine Hospital	1833	3478	3801	1830	3813
Georgian Bay General Hospital	1844	3096	3530	1631	3398
Orillia Soldiers Memorial Hospital	1853	4061	4921	2074	4321
Southlake Regional Health Centre	2038	1168	1194	707	1473
Total Hrs Lost to Offload Delay	NA	22106	25260	13168	27434

Paramedic Services Staffing

Expenditure Title: Offload Delay Response (Pilot)
Strategic Direction: A - Growth Related Service Delivery

Description and scope

The County of Simcoe Paramedic Services is recommending the addition of four temporary full-time Primary Care Paramedics to participate in a pilot program that aims to address ongoing call demand, response time performance and overall workload and health of staff. Anticipated outcomes from the pilot are an increased resource availability throughout the County, assistance with resource availability because of offload delay pressures, higher than normal Unit Hour Utilization (UHU) of front-line paramedics, ongoing call volume, overall workload, and health of staff and improved response time performance. The County of Simcoe Paramedic Services currently operate at a 45% UHU rate, exceeding the industry recommended UHU of 35%. In emergency services maintaining a balance between resource utilization and community availability is crucial as exceeding the 35% threshold can potentially compromise resource availability and service standards.

If approved, the pilot will deploy a 12-hour ambulance between 0900-1200 from Essa. These hours are peak times for offload delay across all local hospitals.

This pilot program is proposed to be funded by the Hospital Reserve Fund using unallocated accumulated interest. This use of funds will need to be approved by Council directly and separate from the budget process. If approval is not obtained, then Paramedic Services will not proceed with the pilot program.

Justification

Not proceeding to meet the demand will increase the risk in the community, decrease specialized responses in the County, and add significant costs in future to address larger needs. Impacts include continued offload delay pressures, unchanging response time performance in some areas of the County and continued human health resource concerns.

2024 DEPARTMENT BUDGETS



Staffing Change Requests

Position	# of FTE	(\$000's)			
		Gross Salaries & Benefits	Transfer from Reserve		Net County Impact
Offload Delay Response (Pilot)	4.0	590	590		0

Paramedic Services Staffing

Expenditure Title: Platoon Supervisor
Strategic Direction: A - Growth Related Service Delivery

Description and scope

The County of Simcoe Paramedic Services is recommending the addition of two FTE Supervisors to address span of control and reporting concerns, response time performance, enhance staff relations, foster operational excellence, and facilitate a future transition towards a four-district model. Industry standards and current paramedic service organizational structures in the province of Ontario suggest a reporting ratio of 25 - 30:1 and a span of control of 15 - 20:1. This span of control is supported throughout Emergency Services and within the Incident Management System.

If approved, the new Supervisors will be assigned to peak schedules to ensure optimal coverage and oversight of front-line staff, hospital offload delay challenges and daily operations.

Justification

Not proceeding to meet the demand will increase the risk in the community and add significant costs in the future to address larger needs and impacts. These impacts include decreased supervision, communication challenges, and slower decision-making during critical situations. With limited oversight, complex responses and coordination among front line staff can become compromised, potentially resulting in delayed response times and medical care. On scene supervision and support is increasingly difficult due to competing priorities, potentially creating risk for front line staff and the community. Offload delay challenges will remain.

2024 DEPARTMENT BUDGETS



Staffing Change Requests

Position	# of FTE	(\$000's)			
		Gross Salaries & Benefits	Service Partners		Net County Impact
Platoon Supervisor	2.0	362	110		(252)

Paramedic Services Staffing

Expenditure Title: Project Coordinator
Strategic Direction: A - Growth Related Service Delivery

Description and scope

Recommend hiring a Project Coordinator (PC) to support Paramedic Services (PS) with, project coordination, program evaluation and other research related activities. The Performance, Evaluation and Reporting branch has a growing set of responsibilities that have increased significantly during and since the pandemic. There are currently three Decision Support Coordinators (DSC) who complete all the required reporting activities for the division with two supporting LTCSS and one for PS. Demand for project coordination and evaluation support has increased by 150%. Currently there are two PCs. All available time of these two PCs goes to supporting LTCSS leaving little time for PS. Using a North-South model in LTCSS ensures that a PC is present and available onsite at LTCSS facilities to support the management teams. The PCs use project management and LEAN methodologies including process mapping, developing, and maintaining standard work, analyzing resource requirements, and are the Performance, Quality & Development department representative on Department

Steering committees to ensure that projects are tracked and supported appropriately.

Before the pandemic, 0.4 FTE was shared between the two PCs to support PS with various projects, standard work, and evaluation initiatives.

Justification

The PC's responsibilities have increased to include supporting LTCSS operations with; project management & status reporting, policy review and revision and coordinating staff communication. Recruitment and Retention and Models of Care are two significant strategic priorities facing PS requiring dedicated project coordination. The PCs also support evaluations with audits, surveys, and evaluation tools with ten annual satisfaction surveys in LTCSS. The 2022 PS survey also demonstrated the need for PS specific training in the areas of staff mental health and communication support. Addressing PS project coordination needs can not be met with current resources.

2024 DEPARTMENT BUDGETS



Staffing Change Requests

Position	# of FTE	(\$000's)			
		Gross Salaries & Benefits	Service Partners		Net County Impact
Project Coordinator	1.0	108	33		(75)

Paramedic Services Tangible Capital Asset (TCA)

Expenditure Title: Bariatric Vehicle Addition
Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

This is a request for the purchase of a bariatric-specific vehicle to enhance the Fleet in Paramedic Services. This vehicle will be designated to respond to bariatric patients, ensuring their safety, comfort, and efficient transportation during medical emergencies, while maintaining operational effectiveness.

A standard ambulance does not accommodate the equipment required to provide optimal transportation to bariatric patients. A bariatric-specific vehicle ensures Paramedic Services will have the necessary stretcher, additional conveyance equipment, and space, to allow to deliver effective treatment more efficiently.

The purchase of a bariatric-specific vehicle is a strategic decision that aligns with our commitment to compassionate care, patient well-being, and operational efficiency.

Justification

The County of Simcoe Paramedic Services want to be fully prepared to meet the unique needs of all patients in our community. Not proceeding with the purchase of a bariatric-specific vehicle could heighten the likelihood of patient and paramedic injury during transportation, potentially worsening the patient's health condition(s).

2024 DEPARTMENT BUDGETS



Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
(\$000's)								
Capital Revenue	39	0	39	0	0	0	0	0
Capital Expense	130	0	130	0	0	0	0	0
Net Capital	(91)	0	(91)	0	0	0	0	0

2024 DEPARTMENT BUDGETS



Paramedic Services Tangible Capital Asset (TCA)

Expenditure Title: Defibrillator Replacement
Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

This is the second portion of funds requested for the lifecycle replacement of paramedic defibrillators. This request is to purchase 34 new paramedic defibrillators for Paramedic Services ambulances and emergency response vehicles. The current defibrillators have been in use for six to seven years and have reached the end of their life cycle. Repair and maintenance costs are increasing. This purchase is over two years (2023 and 2024). The request of funds for the first portion was approved in the 2023 budget.

Justification

Prolonging the life of existing defibrillators will reduce the reliability of the equipment and may have a negative impact on the patient. Furthermore, repair and maintenance costs will increase along with the downtime of units.

Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
(\$000's)								
Capital Revenue	1,888	931	958	0	0	0	0	0
Capital Expense	2,592	1,250	1,342	0	0	0	0	0
Net Capital	(703)	(319)	(384)	0	0	0	0	0

Paramedic Services Tangible Capital Asset (TCA)

Expenditure Title: Integrated Vehicle Tracking
Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

It is recommended to proceed with the procurement and installation of a replacement integrated, Automatic Vehicle Locator and vehicle-based data communication system. This will enable more efficient upload and download of vehicle data and mapping information between dispatch, external and County servers, and paramedic fleet vehicles.

The main objective is to upgrade the existing, aging equipment. The current Integrated Vehicle Tracking system have been in use for six years and have reached the end of their life cycle. Repair and maintenance costs are increasing. The goal is to allow for data movement

between the vehicles and the County of Simcoe with greater speed, and reliability.

Justification

Vehicle data is required for both quality assurance and investigative purposes. Failures in current aging equipment are being experienced which increases the level of risk in the operations.

Updating our current technology will improve the speed and accuracy in the operational data. The County is required to have systems on board to continually report vehicle location and status to the dispatch centre.

Budget

Category	(\$000's)	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue		141	0	141	0	0	0	0	0
Capital Expense		464	0	464	0	0	0	0	0
Net Capital		(323)	0	(323)	0	0	0	0	0

2024 DEPARTMENT BUDGETS



Paramedic Services Tangible Capital Asset (TCA)

Expenditure Title: Paramedic Site Improvement
Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

For the 2024 budget period, Paramedic Services and Facilities staff have reviewed the site condition of Beeton Paramedic Station and prioritized its repairs and related expenses.

The building systems have been identified in the asset management system, detailing what work is required to extend the useful life of each site and to avoid costly damage or future repairs while supporting reliable operation of critical facilities.

Justification

The impact of not proceeding will result in higher future repair costs, issues with reliability and functionality of the emergency services site, and potential damage to existing structures and systems.

Budget

Category	(\$000's)	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue		44	0	44	0	0	0	0	0
Capital Expense		93	0	93	0	0	0	0	0
Net Capital		(49)	0	(49)	0	0	0	0	0

2024 DEPARTMENT BUDGETS



Paramedic Services Tangible Capital Asset (TCA)

Expenditure Title: Paramedic Station Improvement
Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

For the 2024 budget period, Paramedic Services and Facilities staff have reviewed the building condition assessment for stations and posts and prioritized repair/replacement related expenses. The buildings have been identified in the asset management plan, detailing what work is required to extend the useful life of each building and to avoid costly damage while supporting reliable operation of critical facilities.

Justification

The impact of not proceeding will result in higher future repair costs, issues with reliability and functionality for emergency services stations, and potential damage to existing structure and systems.

Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue	101	0	101	0	0	0	0	0
Capital Expense	332	0	332	0	0	0	0	0
Net Capital	(231)	0	(231)	0	0	0	0	0

Paramedic Services Tangible Capital Asset (TCA)

Expenditure Title: Power Stretcher Replacement
Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

This request is for the purchase and installation of two additional power stretchers. Most of the power stretcher replacements occurred in 2022, however these two power stretchers will be replacing those that were not at the end of their lifecycle in 2022. The expected life of a power stretcher is seven years.

This equipment reduces the physical exertion and related injuries of staff and is a normal piece of equipment for ambulances in Ontario.

Staff injuries can result in higher worker compensation costs in addition to lost workdays. Beyond the financial considerations, lifting injuries can have long-lasting and career-ending impacts on staff.

Justification

The costs and frequency of repairs to existing equipment will increase while the reliability of this critical equipment will decrease.

Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue	16	0	16	0	0	0	0	0
Capital Expense	54	0	54	0	0	0	0	0
Net Capital	(38)	0	(38)	0	0	0	0	0

Paramedic Services Tangible Capital Asset (TCA)

Expenditure Title: Rapid Response Unit Addition
Strategic Direction: A - Growth Related Service Delivery

Description and scope

The County of Simcoe Paramedic Services is recommending the addition of a Rapid Response Units to deploy the additional new Paramedic staffing requested in the 2024 budget. If the staffing request is not approved these vehicles may not be required. The decision to recommend a Rapid Response Unit in 2024 is in alignment with the planned deployment of resources discussed in the staffing budget request. As these are new additions to the fleet the budget request does include the required equipment to get the vehicle on the road,

such as a defibrillator. When adding new staffing, adequate fleet is required to ensure all Paramedics have access to reliable operating equipment.

Justification

If this additional vehicle and equipment is not purchased, there is an increased potential of vehicles not being available when needed. Utilizing the existing ambulance fleet will result in an increase in wear and tear on the existing fleet with the associated repair and maintenance costs and reduced reliability.

Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue	167	0	167	0	0	0	0	0
Capital Expense	167	0	167	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

2024 DEPARTMENT BUDGETS



Paramedic Services Tangible Capital Asset (TCA)

Expenditure Title: Springwater South Paramedic Post
Strategic Direction: A - Growth Related Service Delivery

Description and scope

Paramedic Services requests funds for the development of a Springwater South Paramedic Post. This small operational facility does not require a large footprint. It will provide the necessities for Paramedics to carry out their administrative duties when not on calls, remaining in a location identified to optimize emergency response coverage to the community. This post represents the spoke in the hub and spoke model outlined in the Strategic Facility Plan.

Justification

By not proceeding with the request in 2024, costs may increase due to price escalation should construction be completed later. Furthermore, there will be a continued requirement to invest further funds into a larger than needed leased structure that does not meet the approved operational plan.

Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue	2,863	1,865	249	749	0	0	0	0
Capital Expense	3,750	2,439	317	994	0	0	0	0
Net Capital	(887)	(574)	(69)	(244)	0	0	0	0

Paramedic Services Tangible Capital Asset (TCA)

Expenditure Title: Vehicle Replacement
Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The Procurement Fleet and Property department manages the fleet replacement plan to ensure vehicle reliability and to maximize cost effectiveness of the vehicle life cycles. Replacement of eight Ambulances and two Rapid Response Units are requested based on the County's Asset Management Plan. These vehicles are classified as "medium-high risk" or "consider for replacement". Due to their age and overall condition, these vehicles are projected to have a dramatically reduced level of reliability, which will have an adverse effect on the provision of emergency services provided by the Paramedic Services.

Justification

If these vehicles are not replaced in 2024, the cyclical process of replacing vehicles will require increased purchases in 2025 and will result in a decline in vehicle reliability while increasing repair and maintenance costs. These vehicles will be sold at public auction and are expected to sell for approximately \$10K each ambulance and \$7K each rapid response unit. The replacement vehicles will have improved emissions standards and fuel consumption which will lower the County's carbon footprint.

2024 DEPARTMENT BUDGETS



Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
	(\$000's)							
Capital Revenue	698	0	698	0	0	0	0	0
Capital Expense	2,301	0	2,301	0	0	0	0	0
Net Capital	(1,603)	0	(1,603)	0	0	0	0	0
Net Expenditure	(1,603)	0	(1,603)	0	0	0	0	0

Asset Information:

Unit #	Model Year	Odometer Reading (km/Hrs)	Life to Date Repair & Maintenance	Life Cycle
3510-18	2018	461400	80500	6
3511-18	2018	504900	105500	6
3518-18	2018	332500	60950	6
3521-18	2018	343700	99650	6
3522-18	2018	275100	51500	6
3561-18	2018	395800	93100	6
3562-18	2018	328900	58550	6
3563-18	2018	402200	106500	6
3341-17	2017	286600	45100	6
3342-18	2018	286900	75600	8

Emergency Management



2024 DEPARTMENT BUDGETS



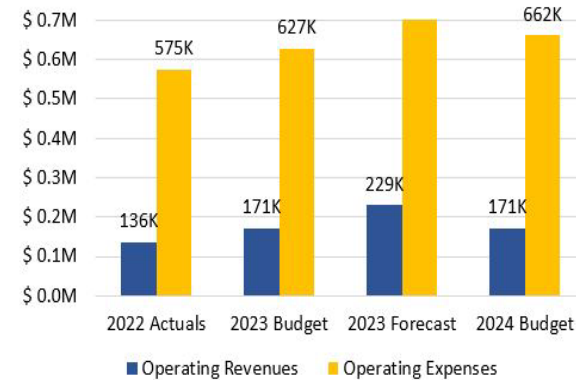
Emergency Management

Overview

Responsible for organization and direction of the County of Simcoe's Emergency Response strategies.

Core Activities

Prepare and manage the County of Simcoe Emergency response plan, public and municipal emergency preparedness education, and the administration of the 911 regional system.



2024 Highlights

- Continued support of Municipal Community Safety and Well-Being plans.
- Upgrade and expansion of County notification system.

2024 DEPARTMENT BUDGETS



Emergency Management Net Department Requirement (\$000's)

	2021	2022	2023	2023	2023F vs. 2023B		2024	2024B vs. 2023B	
	Actual	Actual	Budget	Forecast	Change	%	Budget	Change	%
					\$	%		\$	%
Operating Revenues									
Subsidies	0	0	0	58	58	100.0	0	0	0.0
Service Partners	0	0	0	0	0	0.0	0	0	0.0
User Fees	0	0	0	0	0	0.0	0	0	0.0
Miscellaneous Income	244	136	171	171	0	0.0	171	0	0.0
Transfer from Reserve	0	0	0	0	0	0.0	0	0	0.0
Total Revenues	244	136	171	229	58	34.0	171	0	0.0
Operating Expenses									
Client Benefit	0	0	0	0	0	0.0	0	0	0.0
Salaries and Benefits	238	305	319	298	(21)	(6.6)	333	15	4.6
Administration	62	89	104	104	0	0.0	114	11	10.2
Facilities	5	0	9	9	0	0.0	9	0	0.0
Cost of Service Delivery	389	171	186	399	213	114.9	195	9	5.0
Transfer to Reserve	10	10	10	10	0	0.0	10	0	0.0
Total Expenses	704	575	627	820	193	30.7	662	35	5.5
Total Operating Balance	(460)	(439)	(456)	(590)	(134)	29.5	(490)	(35)	7.6
Capital									
Capital Revenue	0	0	0	0	0	0.0	0	0	0.0
Capital Expenses	0	0	0	0	0	0.0	0	0	0.0
Net Capital	0	0	0	0	0	0.0	0	0	0.0
Net Department	(460)	(439)	(456)	(590)	(134)	29.5	(490)	(35)	7.6

Emergency Management 2024 Budget vs. 2023 Budget Change

The 2024 Emergency Management budget includes a net department requirement (total operating and capital) of \$490K, compared to \$456K in 2023, an increase of \$35K.

Operating

The Emergency Management operating budget includes a total operating balance of \$490K, compared to \$456K in 2023, an increase of \$35K.

Miscellaneous Income is the same as in 2023. It represents the recovery received from the 911 Central Emergency Reporting Bureau (CERB) program participants. The amount invoiced to the County of Simcoe is billed to the participants based on the populations within the agreement with the Ministry of Health. The County does not anticipate an increase in billing from the Ministry in 2024.

Salaries and Benefits are anticipated to increase by \$15K. The change in the salaries and benefits is the result of adjustment related to collective agreement

changes, as well as standard salary and benefit increases.

Administration costs are expected to increase by \$11K. This increase is in mileage and meetings and conferences to support the ongoing operating needs.

Facilities costs will not change in 2024.

Cost of Service Delivery is planned to increase by \$9K. This increase is for the expansion and upgrade of the County-wide notification system in collaboration with the Information Technology department.

Transfer to Reserve will not change in 2024.

Capital

There are no Capital Projects in 2024 for this Department.

LTC - Homes



2024 DEPARTMENT BUDGETS



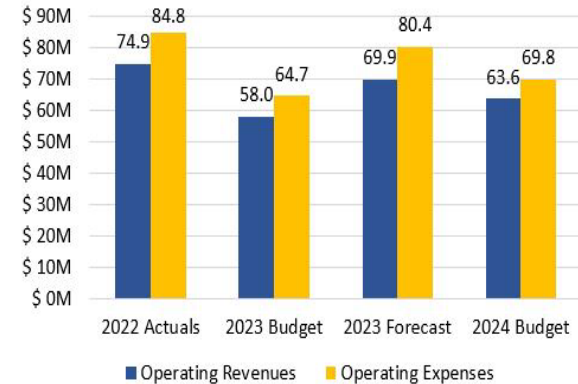
LTC - Homes

Overview

Provide effective, high quality, safe and efficient long-term care services in a home-like setting for the residents and families that we serve.

Core Activities

Manage Long-Term Care facilities. Provide residents with various age-in-place seniors housing and programs.



2024 Highlights

- Continued staffing increases to meet Ministry of Long-Term Care target of 4.0 hours, per resident, per day by March 2025.
- Occupy and operate 16 new long-term care beds in Georgian Manor in Q4 2024.
- Continued shared staffing resources with Paramedic Services programs for community and Ontario Health based activities.
- Continue the Simcoe Village Campus Redevelopment in Beeton Ontario.

2024 DEPARTMENT BUDGETS



LTC - Homes

Net Department Requirement (\$000's)

	2021	2022	2023	2023	2023F vs. 2023B		2024	2024B vs. 2023B	
	Actual	Actual	Budget	Forecast	Change	%	Budget	Change	%
					\$	%		\$	%
Operating Revenues									
Subsidies	43,858	49,353	40,018	49,750	9,732	24.3	45,839	5,821	14.5
Service Partners	3,971	3,486	3,166	4,192	1,027	32.4	3,071	(95)	(3.0)
User Fees	13,965	14,905	14,660	15,738	1,078	7.4	14,603	(57)	(0.4)
Miscellaneous Income	98	150	60	180	120	200.0	60	0	0.0
Transfer from Reserve	42	7,000	60	60	0	0.0	60	0	0.0
Total Revenues	61,935	74,894	57,964	69,921	11,957	20.6	63,633	5,669	9.8
Operating Expenses									
Client Benefit	0	0	0	0	0	0.0	0	0	0.0
Salaries and Benefits	54,861	52,612	54,778	56,984	2,207	4.0	59,133	4,356	8.0
Administration	6,574	16,734	868	13,028	12,160	-	1,014	146	16.9
Facilities	2,675	2,682	2,948	2,948	0	0.0	3,415	467	15.9
Cost of Service Delivery	7,461	7,970	5,016	6,240	1,223	24.4	5,200	183	3.7
Transfer to Reserve	95	4,826	1,060	1,180	120	11.3	1,060	0	0.0
Total Expenses	71,666	84,825	64,669	80,379	15,710	24.3	69,822	5,153	8.0
Total Operating Balance	(9,731)	(9,930)	(6,705)	(10,458)	(3,753)	56.0	(6,189)	516	(7.7)
Capital									
Capital Revenue	8,862	11,887	7,235	38,077	30,841	426.3	16,090	8,854	122.4
Capital Expenses	12,041	12,761	17,074	38,442	21,368	125.1	41,993	24,919	145.9
Net Capital	(3,179)	(875)	(9,839)	(365)	9,474	(96.3)	(25,903)	(16,065)	163.3
Net Department	(12,910)	(10,805)	(16,544)	(10,824)	5,720	(34.6)	(32,092)	(15,548)	94.0

LTC - Homes 2024 Budget vs. 2023 Budget Change

The 2024 LTC - Homes budget includes a net department requirement (total operating and capital) of \$32.1M, compared to \$16.5M in 2023, an increase of \$15.5M.

The City of Barrie portion is \$4.6M, an increase of \$1.2M from 2023. The City of Orillia portion is \$4.0M, an increase of \$966K from 2023. The total Municipal requirement in 2024 is \$40.7M compared to \$23.0M in 2023, an increase of \$17.7M.

Operating

The LTC - Homes operating budget includes a total operating balance of \$6.2M, compared to \$6.7M in 2023, a decrease of \$516K.

Subsidies are to increase by \$5.8M. The Ministry of Long-Term Care announced further Nursing Staffing Supplement funding for Resident Direct Care to continue the increases in direct care hours to 4.00 hours, per resident, per day by March 2025. This funding increased Subsidies by \$4.2M. Council approved staffing increases related to this funding in June 2023, and these hours have been included in the budget. The 2024 Ministry target is 3.42 hours, per resident, per day. The County average is 3.59 hours, per resident, per day; ahead of the Ministry target. Future budgets will consider the final

increase to 4.00 hours, per resident, per day to meet the 2025 deadline.

Supplemental to the Nursing Staffing Supplement, the Ministry has announced funding of \$1.1M for Allied Health Professionals, including Nurse Practitioners, Social Workers, and Infection Protection & Control (IPAC) Leads and Educators. \$656K of this funding has not been made base funding and will expire in March 2025. The County is advocating for the continued support for these important initiatives.

The budget includes the completion of construction and occupancy of 16 new long-term care beds at Georgian Manor in the last quarter of 2024. These additional beds replace the total bed count since starting operations of the specialized behavioural support transition unit in 2022. The increase in base subsidy for one quarter of 2024 is \$271K and further efficiencies will be realized in 2025 with a full year of operations.

The Ministry of Long-Term Care announced a Nutritional Supplement (formerly Raw Food) base funding increase to \$12.07 per diem, this increase has been added to the 2024 budget. Furthermore, the 2024 budget assumes that all base funding will increase by 2% during the year.

2024 DEPARTMENT BUDGETS



The budget does not include any funding related to the pandemic. The subsidy of \$1.8M included in 2023 has been removed.

User Fees are to decrease by \$57K. This is resident co-payments related to private and semi-private accommodations in long-term care. The decrease is minimal year over year and is based on current trending.

Miscellaneous Income is the same as in 2023.

Transfer from Reserve will be the same as in 2023.

Salaries and Benefits are anticipated to increase by \$4.4M. Staffing was added to the budget based on Direct Resident Care subsidy discussed above and as approved by Council mid-2023. Nursing staff increases total \$1.8M and Allied Health Professionals increases total \$234K. As staffing continues to stabilize, additional agency costs have not been included in the budget.

Georgian Manor began operations in 2022 for the specialized behavioural supports transition unit. Staffing needs have stabilized to support the unique needs of this department and the cost is \$1.2M. Georgian Manor receives top up subsidy funding to offset these costs.

The budget includes a request to add Recreational Therapy Assistants to the Program Support Services

department. This new role will support the programming for residents, including group exercise, costing \$278K.

Pandemic related staffing from 2023 has been removed, this resulted in a reduction of \$1.6M in salaries and benefits.

The balance of the increase in salaries and benefits includes adjustments in operational roles, as well as changes in compensation related to the current collective agreements and County of Simcoe policy.

Administration costs are expected to increase by \$146K. Insurance costs are expected to increase by \$87K. There is also an increase of \$50K in mileage, meetings, and conferences, as well as training and development to support ongoing operating needs.

Facilities costs are projected to increase by \$467K. This is mostly due to an increase in utility costs of \$309K. Other increases include small equipment replacement of \$92K which is partially offset by Ministry subsidy.

Cost of Service Delivery is planned to increase by \$183K. In 2023, the Ministry announced an increase in Nutritional Supplement (formerly Raw Food) subsidy, moving from \$11.00 to \$12.07, per diem for a total increase of \$248K. The vendor support on medication carts increased \$108K as required by new regulations around medication safety

2024 DEPARTMENT BUDGETS



and management. There was a reduction in personal protective equipment of \$161K from 2023.

Transfer to Reserve will not change in 2024.

Capital

The Department's Capital budget is \$42.0M. The details for each project are on the Request Form(s) included.

2024 DEPARTMENT BUDGETS



LTC - Homes Capital Summary (\$000's)

Project Description	2024 Budget Expense	2024 Revenues						County Impact
		CCBF	DC	Other	City of Barrie	City of Orillia	Reserves	
Building Components and Equipment	993	0	0	0	110	109	596	178
Simcoe Manor Redevelopment	41,000	0	7,219	2,754	2,979	2,323	0	25,725
Total Capital	41,993	0	7,219	2,754	3,088	2,432	596	25,903

LTC - Homes Staffing

Expenditure Title: Recreation Therapy Assistant
Strategic Direction: A - Growth Related Service Delivery

Description and scope

Requesting a Recreation Therapy Assistant position in the Program and Support Services department as the second step in a departmental realignment. The intent is the introduction of 3.5 FTEs across the four Long-Term Care Homes. The realignment began in 2023, because of issues brought forward during the pandemic regarding the importance of engagement of residents in meaningful activity to combat loneliness, depression and improve quality of life. In addition, with increased costs of physiotherapy services based on a recent RFP process, there is a need for Recreation Therapy Assistants to assist with exercise programming to optimize resident physical functioning. The realignment and added staff will allow the Homes to better address the social,

psychological, and emotional needs of the residents while giving the Homes the ability for increased engagement in community programs, expansion of the volunteer program and improve overall operations within the facilities.

Justification

It was brought to the forefront during the pandemic that regular engagement in activities contributes to the overall health and quality of life of the residents. Our current structure does not allow for the level of engagement that is beneficial. The restructuring of the department is essential in maintaining the core principles of Infection Prevention and Control while addressing individual resident needs.

Staffing Change Requests

Position	# of FTE	(\$000's)				Net County Impact
		Gross Salaries & Benefits	Subsidies			
Recreation Therapy Assistant	3.5	275	275			0

LTC - Homes Tangible Capital Asset (TCA)

Expenditure Title: Building Components and Equipment
Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

Staff have reviewed and prioritized building components, equipment repair and replacement related expenses using the building condition assessment and departmental equipment requirements. The building components and equipment identified for replacement are at the end of their useful life and have been identified in the Asset Management Plan. To maintain the County's Long-Term Care Homes, continued investment in infrastructure and equipment is required.

In the following supplemental location data, certain asset management projects have been identified that do not pass the County's Tangible Capital Asset policy and are deemed as operating items. These projects have been

included as reference. If a reprioritization of projects needs to occur to support residents' safety, the total expenditures in the supplement information may occur with the approval of the General Manager.

Funding of these projects will include cost sharing with the City of Barrie and the City of Orillia. Other costs will be funded in whole or partially through donations, Ministry of Long-Term Care subsidy, reserves, or levy.

Justification

If the aging equipment and structures are not maintained to the required standards, resident and staff safety may be compromised.

2024 DEPARTMENT BUDGETS



Budget

Category (\$000's)	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue	815	0	815	0	0	0	0	0
Capital Expense	993	0	993	0	0	0	0	0
Net Capital	(178)	0	(178)	0	0	0	0	0

LTC - Homes

Net Expenditure by Location

Category (\$000's)	2024 Budget	Georgian Manor	Simcoe Manor	Sunset Manor	Trillium Manor
Facilities	452	176	20	195	61
Operating Expense	452	176	20	195	61
Subsidies	147	-	16	83	48
Service Partners	99	39	4	43	13
Operating Revenue	246	39	20	126	61
Capital Revenue	815	188	102	385	140
Capital Expense	993	233	102	468	190
Net Capital	(178)	(45)	-	(82)	(50)
Net Expenditure	(384)	(182)	-	(152)	(50)

LTC - Homes Tangible Capital Asset (TCA)

Expenditure Title: Simcoe Manor Redevelopment
Strategic Direction: A - Growth Related Service Delivery

Description and scope

The redevelopment of Simcoe Manor in Beeton, Ontario into Simcoe Village, a seniors campus continuum, continues through the final design stage and the sitework activities in 2023. Cash flow projections have been reviewed and \$41M is required in 2024 to ensure sufficient funds are available.

Each year the costs are reviewed against current market conditions and are updated accordingly. As outlined in the report to Council CCW 2023-173, dated June 27, 2023, staff finalized the Development Agreement with the Ministry of Long-Term Care, completed Phase 1 of the earthworks, and continued the tender process. Planned phased occupancy is anticipated for late 2026 with full completion in 2027.

Within the most recent cost estimate completed in June 2023 inflation was confirmed at over 30%, which was at the high end of the project range. The tendering process is underway and market instability continues. Therefore, staff have included the cost consultant's recommended 13% of hard cost (\$41M) within the overall project budget revising the total to \$353M.

Justification

The funds are required to ensure the full project budget is approved by Council allowing the award of contracts which have begun. Any contingency funds not required will be reported back to Council for direction.

2024 DEPARTMENT BUDGETS



Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
(\$000's)								
Capital Revenue	167,469	19,511	15,275	30,539	40,085	62,060	0	0
Capital Expense	353,447	62,054	41,000	100,000	100,000	50,394	0	0
Net Capital	(185,979)	(42,543)	(25,725)	(69,461)	(59,915)	11,666	0	0

Seniors Services



2024 DEPARTMENT BUDGETS



Seniors Services

Overview

Provide effective, high quality, safe and efficient long-term care services in a home-like setting for the clients and families that we serve.

Core Activities

Provide residents with various age-in-place seniors housing and programs.



2024 Highlights

- Refresh of Age Friendly Survey.
- Expansion of Geriatric Mental Health Team funded by Ontario Health.

2024 DEPARTMENT BUDGETS



Seniors Services

Net Department Requirement (\$000's)

	2021	2022	2023	2023	2023F vs. 2023B		2024	2024B vs. 2023B	
	Actual	Actual	Budget	Forecast	Change	%	Budget	Change	%
					\$	%		\$	%
Operating Revenues									
Subsidies	3,973	4,115	4,125	4,681	556	13.5	4,594	470	11.4
Service Partners	0	0	0	0	0	0.0	0	0	0.0
User Fees	4,445	4,690	5,102	5,102	0	0.0	5,355	252	4.9
Miscellaneous Income	135	218	264	264	0	0.0	273	9	3.6
Transfer from Reserve	468	506	540	540	0	0.0	865	325	60.2
Total Revenues	9,021	9,529	10,031	10,588	556	5.5	11,088	1,057	10.5
Operating Expenses									
Client Benefit	0	0	0	0	0	0.0	0	0	0.0
Salaries and Benefits	6,060	6,062	6,082	6,604	522	8.6	6,607	525	8.6
Administration	139	316	227	262	35	15.3	239	12	5.1
Facilities	1,409	1,566	1,608	1,608	0	0.0	1,973	365	22.7
Cost of Service Delivery	1,437	1,362	1,363	1,363	0	0.0	1,377	13	1.0
Transfer to Reserve	900	732	751	751	0	0.0	893	141	18.8
Total Expenses	9,946	10,038	10,031	10,588	556	5.5	11,088	1,057	10.5
Total Operating Balance	(925)	(509)	-	-	-	-	-	-	-
Capital									
Capital Revenue	500	396	205	256	51	24.8	943	738	359.8
Capital Expenses	799	427	205	290	85	41.2	943	738	359.8
Net Capital	(299)	(30)	-	(34)	(34)	-	-	-	-
Net Department	(1,225)	(539)	-	(34)	(34)	-	-	-	-

Seniors Services 2024 Budget vs. 2023 Budget Change

The 2024 Seniors Services budget includes a net department requirement (total operating and capital) of \$0, compared to \$0 in 2023.

Operating

The Seniors Services operating budget includes a total operating balance of \$0, compared to \$0 in 2023, which has not changed in 2024.

Subsidies are to increase by \$470K. This increase includes the expansion of base funding for the Geriatric Mental Health team (Behavioural Supports Ontario) of \$462K, and the inflationary increase of other programs at 3% of funding. All programs in this area are funded through Ontario Health.

User Fees are to increase by \$252K. Rental income has increased by \$172K according to Provincial rental guidelines. Service package fees and fees for services have increased by \$80K based on the escalation of the cost of service provided.

Miscellaneous Income is to increase by \$9K. Menu prices at the Rendezvous Bistro have increased based on increased costs for food and service.

Transfer from Reserve will increase by \$325K. A transfer from the County General Contingency Reserve will offset the Age Friendly survey refresh proposed in 2024.

Salaries and Benefits are anticipated to increase by \$525K. Nursing staff was hired with funding provided by Ontario Health for the expansion of the Geriatric Mental Health team (Behavioural Supports Services) of \$462K. The budget also includes changes in compensation related to the current collective agreements and County of Simcoe policy.

Administration costs are expected to increase by \$12K. Included in Administration costs is \$50K related to the Age Friendly survey refresh as the previous survey expires at the end of 2023. These costs are offset by savings in space rental costs for personal protective equipment.

Facilities costs are projected to increase by \$365K. Included in Facilities are one-time improvement costs for the facilities repairs and maintenance across Seniors Services, which fluctuates year to year. The increase in 2024 is \$254K which is funded by reserves. Examples of projects are water heater replacement, HVAC repairs and sidewalk/paving repairs. General pricing on routine

2024 DEPARTMENT BUDGETS



annual contracts supporting the facilities increased by \$48K and utilities costs increased another \$49K.

Cost of Service Delivery is planned to increase by \$13K. Food costs are in this category and are anticipated to increase by \$26K. Staff is also requesting a new point of sale system for the Bistro Rendezvous at Georgian Village for \$12K as the old system is no longer supported by the vendor due to advancing technologies. Personal protective equipment expenses are expected to decrease by \$22K.

Transfer to Reserve will increase by \$141K. Seniors Services housing models generate an operating surplus

which is transferred to the corresponding reserves to fund future capital expenses related to building and equipment expenses. The transfer also includes amounts contributed by residents to the reserves which is also used for future capital needs of the building they reside in.

Capital

The Department's Capital budget is \$943K. The details for each project are on the Request Form(s) included.

2024 DEPARTMENT BUDGETS



Seniors Services Capital Summary (\$000's)

Project Description	2024 Budget Expense	2024 Revenues						County Impact
		CCBF	DC	Other	City of Barrie	City of Orillia	Reserves	
Building Components and Equipment	193	0	0	0	0	0	193	0
Doctor Office Renovations	750	0	0	250	0	0	500	0
Total Capital	943	0	0	250	0	0	694	0

Seniors Services Tangible Capital Asset (TCA)

Expenditure Title: Building Components and Equipment
Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

Staff have reviewed and prioritized equipment and building components repair and replacement expenses utilizing the building condition assessment and departmental equipment requirements. The building components and equipment identified for replacement are at the end of their useful life and have been identified in the Asset Management Plan. To maintain the County's Seniors Services facilities, continued investment in infrastructure and equipment is required.

In the following supplemental location data, certain asset management projects have been identified that do not

pass the County's Tangible Capital Asset policy and are deemed as operating items. As identified projects they have been included as reference. To the extent a reprioritization of projects occurs for residents safety, the total expenditures may be reassigned with the approval of the General Manager.

These projects will be fully funded by reserves.

Justification

If aging equipment and structures are not maintained to required standards, resident and staff safety may be compromised.

2024 DEPARTMENT BUDGETS



Budget

Category (\$000's)	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue	193	0	193	0	0	0	0	0
Capital Expense	193	0	193	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Seniors Services

Net Expenditure by Location

Category (\$000's)	2024 Budget	Georgian Village	Simcoe Village	Sunset Village
Facilities	300	268	22	10
Operating Expense	300	268	22	10
Transfer from Reserve	300	268	22	10
Operating Revenue	300	268	22	10
Capital Revenue	193	112	16	65
Capital Expense	193	112	16	65
Net Capital	-	-	-	-
Net Expenditure	-	-	-	-

Seniors Services Tangible Capital Asset (TCA)

Expenditure Title: Doctor Office Renovations
Strategic Direction: A - Growth Related Service Delivery

Description and scope

An important aspect of the Seniors Campus is the access to health care and other services on site to support residents. When developing the Retention and Recruitment Plan, these extended services including family physicians, are considered a requirement for the success of the campus. Georgian Village currently has three physicians utilizing space on campus. The current physicians are part of a larger team and have approached Georgian Village to expand the space to accommodate the entire team of five. This will result in six physicians on site. Renovations are required to on the existing space to build out additional examination rooms and administrative offices.

This space is also a training environment with physicians bringing in residents, encouraging the future support of Seniors care. Staff are exploring funding sources to support the expansion, including subsidies and other funding partnerships.

Justification

If the doctor office renovations are not completed, Georgian Village will lose out on this opportunity to expand the health care team on site to assist both residents living on the campus and the surrounding community. Furthermore, some of the current physicians on site would leave the campus to find other space that will accommodate the entire physician team.

Budget

Category	(\$000's)	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue		750	0	750	0	0	0	0	0
Capital Expense		750	0	750	0	0	0	0	0
Net Capital		0	0	0	0	0	0	0	0

Social and Community Services



Ontario Works



2024 DEPARTMENT BUDGETS



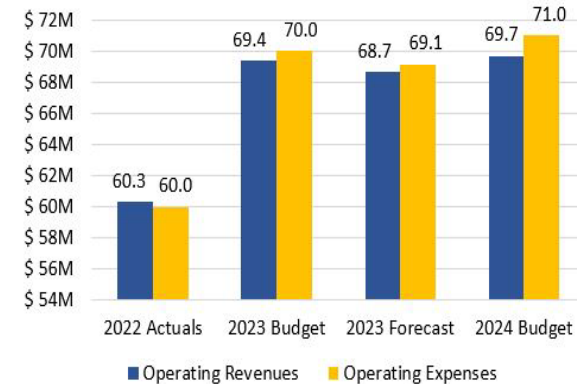
Ontario Works

Overview

Ontario Works is a program intended to temporarily assist both individuals and families with basic financial assistance while also providing life stabilization supports, along with assistance in finding employment.

Core Activities

This department manages the Ontario Works Program, which provides financial and discretionary benefits. It also provides services to non-social assistance recipients within defined program guidelines. Furthermore, the Ontario Works Department oversees the Emergency Social Services Program.



2024 Highlights

- Continue to develop and implement a renewed social assistance operating and service delivery model with a greater focus on life stabilization supports for recipients.
- Continued engagement with Ministry of Children, Community and Social Services (MCCSS), along with catchment area’s Service System Manager, Serco Canada, related to the full transition into the new integrated employment services delivery model.
- Ongoing enhancements to various modernization initiatives which focus on increasing accessibility to programs and supports, along with streamlining processes and creating efficiencies for staff.
- Engaging with divisional and community stakeholders around integration and co-location opportunities to provide a more holistic approach to supporting vulnerable populations across Simcoe County.
- Setting local policies and developing operational and strategic plans, in coordination with community service agencies, to meet the needs of our communities, now and into the future.

2024 DEPARTMENT BUDGETS



Ontario Works

Net Department Requirement (\$000's)

	2021	2022	2023	2023	2023F vs. 2023B		2024	2024B vs. 2023B	
	Actual	Actual	Budget	Forecast	Change	%	Budget	Change	%
					\$	%		\$	%
Operating Revenues									
Subsidies	50,524	55,442	62,057	61,684	(373)	(0.6)	61,803	(255)	(0.4)
Service Partners	3,863	3,662	5,428	5,208	(220)	(4.1)	6,129	701	12.9
User Fees	1,329	1,173	1,656	1,527	(129)	(7.8)	1,752	96	5.8
Miscellaneous Income	0	0	0	0	0	0.0	0	0	0.0
Transfer from Reserve	0	0	249	249	0	0.0	0	(249)	(100.0)
Total Revenues	55,717	60,277	69,390	68,668	(723)	(1.0)	69,684	293	0.4
Operating Expenses									
Client Benefit	41,347	46,203	53,569	53,021	(548)	(1.0)	56,051	2,482	4.6
Salaries and Benefits	12,017	11,778	13,729	12,694	(1,034)	(7.5)	13,112	(617)	(4.5)
Administration	1,672	1,688	1,957	2,032	76	3.9	1,532	(425)	(21.7)
Facilities	130	195	589	1,249	660	112.1	170	(418)	(71.0)
Cost of Service Delivery	304	116	164	144	(20)	(12.2)	152	(13)	(7.6)
Transfer to Reserve	0	0	0	0	0	0.0	0	0	0.0
Total Expenses	55,469	59,979	70,008	69,141	(867)	(1.2)	71,017	1,009	1.4
Total Operating Balance	247	298	(617)	(473)	145	(23.4)	(1,333)	(716)	116.0
Capital									
Capital Revenue	0	0	0	0	0	0.0	0	0	0.0
Capital Expenses	0	0	0	0	0	0.0	0	0	0.0
Net Capital	0	0	0	0	0	0.0	0	0	0.0
Net Department	247	298	(617)	(473)	145	(23.4)	(1,333)	(716)	116.0

Ontario Works 2024 Budget vs. 2023 Budget Change

The 2024 Ontario Works budget includes a net department requirement (total operating and capital) of \$1.3M, compared to \$617K in 2023, an increase of \$716K.

The City of Barrie portion is \$4.7M, an increase of \$684K from 2023. The City of Orillia portion is \$1.4M, an increase of \$17K from 2023. The total Municipal requirement in 2024 is \$7.5M compared to \$6.0M in 2023, an increase of \$1.4M. Caseload shifts result in a .2% decrease to the County, a 1.5% increase to the City of Barrie, and a 1.3% decrease to the City of Orillia.

Operating

The Ontario Works operating budget includes a total operating balance of \$1.3M, compared to \$617K in 2023, an increase of \$716K.

Subsidies are to decrease by \$255K. This is the result of \$2.6M of the Life Stabilization (Employment Assistance) funding being transferred to the Ministry of Labour, Immigration, Training, and Skills Development Service Systems Managers in 2024. Offsetting that funding decrease is a 5% caseload increase from 5,430 in 2023 to 5,702 in 2024, resulting in a \$2.4M increase to

subsidies. Ontario Works benefits are 100% provincially funded.

User Fees are to increase by \$96K. This is a result of the increasing caseload in the 2024 budget. User Fees are part of the overall subsidy claim calculation; therefore, they do not impact the total operating balance of the department.

Transfer from Reserve will decrease by \$249K. The reserve transfer in the 2023 budget to fund the County's portion of the Bradford West Gwillimbury's Social & Community Services satellite office leaseholds and equipment was a one-time event.

The Client Benefit payments will increase by \$2.5M. This is a result of increasing the Ontario Works caseload to 5,702 from the 2023 budgeted caseload of 5,430. Ontario Works benefits are 100% provincially funded.

Salaries and Benefits are anticipated to decrease by \$617K. There is a reduction of three FTEs in the 2024 budget, as well as a reduction of one FTE in year 2023. The four FTE reduction decreases the salaries & benefits by \$422K. The benefits are decreasing from the 2023 budget by \$285K. The 2024 budget includes a \$90K

2024 DEPARTMENT BUDGETS



salary increase due to adjustments related to the collective agreement changes, as well as standard salary increases.

Administration costs are expected to decrease by \$425K. \$348K of space rental costs have been moved to the Childrens Services budget in 2024 for their share of the Barrie satellite office. As well, the office equipment budgeted in 2023 for the Bradford West Gwillimbury Social & Community Services satellite office was a one time spend and removed from the 2024 budget. Further reductions were made to the 2024 administration budget in mileage, office supplies, memberships, subscriptions, postage, and bank charges.

Facilities costs are projected to decrease by \$418K. The leasehold costs budgeted in 2023 for the Bradford West Gwillimbury Social & Community Services satellite office were one time in nature.

Cost of Service Delivery is planned to decrease by \$13K. This is the result of the costs associated with the electronic data management system being lower than originally predicted.

Capital

There are no Capital Projects in 2024 for this Department.

Children Services



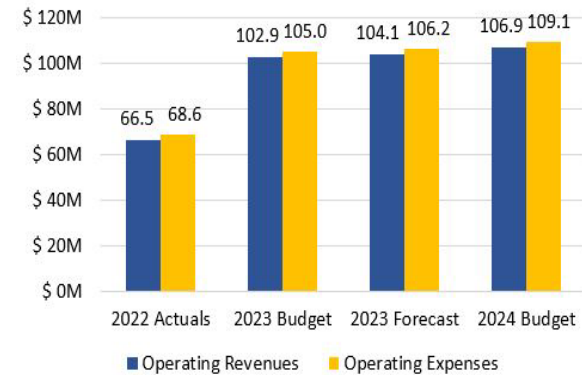
2024 DEPARTMENT BUDGETS



Children Services

Overview

In its role of Consolidated Municipal Service Manager, the County of Simcoe is responsible for planning, managing, and funding the local system of Early Learning and Child Care. This system comprises approximately 200 licensed Child Care programs, three special needs resourcing agencies, and 37 EarlyON Child and Family Centre locations. The Child Care and Early Years sector is undergoing a transition to the Canada-Wide Early Learning & Child Care program between 2022 - 2026.



Core Activities

The Children Services Department provides funding for a wide range of programs and supports within the Child Care and Early Years sector. County staff directly administers the licensed Child Care fee subsidy program to support low to middle income families with the cost of child care, the Supporting Relationships for Learning (SRL) program, which aims to build the capacity of the child care sector, and the Canada-Wide Early Learning & Child Care (CWELCC) program, which is reducing the overall cost of child care for all families.

2024 Highlights

- Implementation of the Canada-Wide Early Learning and Child Care Agreement, including anticipated implementation of a new funding formula in 2024 and targeted system growth of 776 new licensed Child Care spaces.
- Licensed Child Care stabilization with an emphasis on recruitment and retention of qualified child care professionals, as well as supporting increased access and inclusion in the early years sector.
- Utilize a real-time, data collection process and public facing dashboard to measure and implement strategic solutions related to the integrated delivery of contracted services across the department, division, and community.

2024 DEPARTMENT BUDGETS



Children Services

Net Department Requirement (\$000's)

	2021	2022	2023	2023	2023F vs. 2023B		2024	2024B vs. 2023B	
	Actual	Actual	Budget	Forecast	Change	%	Budget	Change	%
					\$	%		\$	%
Operating Revenues									
Subsidies	43,760	64,049	100,539	101,711	1,172	1.2	103,919	3,379	3.4
Service Partners	2,255	2,413	2,348	2,348	0	0.0	2,348	0	0.0
User Fees	0	0	0	0	0	0.0	0	0	0.0
Miscellaneous Income	2	0	0	0	0	0.0	0	0	0.0
Transfer from Reserve	0	0	0	0	0	(100.0)	671	671	-
Total Revenues	46,017	66,461	102,887	104,059	1,172	1.1	106,937	4,050	3.9
Operating Expenses									
Client Benefit	43,745	62,976	99,162	98,937	(225)	(0.2)	104,462	5,300	5.3
Salaries and Benefits	3,077	3,215	3,906	3,755	(151)	(3.9)	4,104	198	5.1
Administration	74	107	141	311	170	121.1	506	366	259.9
Facilities	0	0	0	0	0	0.0	0	0	0.0
Cost of Service Delivery	3	0	0	0	0	0.0	0	0	0.0
Transfer to Reserve	1,253	2,299	1,814	3,190	1,377	75.9	0	(1,814)	(100.0)
Total Expenses	48,152	68,596	105,022	106,194	1,172	1.1	109,072	4,050	3.9
Total Operating Balance	(2,135)	(2,135)	(2,135)	(2,135)	0	0.0	(2,135)	0	0.0
Capital									
Capital Revenue	0	0	0	0	0	0.0	0	0	0.0
Capital Expenses	0	0	0	0	0	0.0	0	0	0.0
Net Capital	0	0	0	0	0	0.0	0	0	0.0
Net Department	(2,135)	(2,135)	(2,135)	(2,135)	0	0.0	(2,135)	0	0.0

Children Services 2024 Budget vs. 2023 Budget Change

The 2024 Children Services budget includes a net department requirement (total operating and capital) of \$2.1M, compared to \$2.1M in 2023, an increase of \$0.

The City of Barrie portion is \$1.9M, an increase of 0 from 2023. The City of Orillia portion is \$399K, an increase of 0 from 2023. The total Municipal requirement in 2024 is \$4.5M compared to \$4.5M in 2023, an increase of \$0.

Operating

The Children Services operating budget includes a total operating balance of \$2.1M, which has not changed in 2024.

Subsidies are to increase by \$3.4M. The 2024 subsidies are based on the 2023 allocation from the Ministry of Education, with an increase of \$4.2M in the Canada Wide Early Learning and Child Care program to account for the next increase in funding slated for September 2024, as well as Directed Growth funding. Offsetting this increase is a decrease in workforce funding of \$697K since this program ended March 31, 2023.

Transfer from Reserve will increase by \$671K. With prior council approval, municipal savings, as a result of transitional grants received for the period of 2021-2023 to

assist with the new required cost sharing of 50/50 provincial/municipal administration funding, were transferred to the Social Services reserve to offset future year budget pressures. In 2024, \$671K is being transferred from the reserve for this purpose.

The Client Benefit payments will increase by \$5.3M. The 2024 client benefits are based on the 2023 allocation from the Ministry of Education. This includes an increase of \$4.2M in the Canada Wide Early Learning and Child Care program to account for the next increase in funding slated for September 2024, as well as Directed Growth funding. Offsetting this increase is a decrease in workforce funding of \$628K because that program ended March 31st, 2023. As well, since the transitional grant is no longer applied to administration in 2024, \$1.8M is transferred back to program funding in client benefits.

Salaries and Benefits are anticipated to increase by \$198K. There is one staffing request included in the Children Services budget for a Supervisor, Policy Development, resulting in a \$138K increase which is 100% funded with Canada Wide Early Learning and Child Care funding. Aside from this new position, the increase in salaries and benefits is the result of adjustments

2024 DEPARTMENT BUDGETS



related to collective agreement changes, as well as standard salary and benefits increases.

Administration costs are expected to increase by \$366K. This is a result of the transfer of the space rental expenses transferred from the Ontario Works department. Childrens Services now occupies this space in the Barrie Social & Community Services satellite office.

Transfer to Reserve will decrease by \$1.8M. The transitional grant has been removed from the 2024 budget, resulting in a \$1.8M decrease in municipal savings being transferred to the Social Services reserve.

Capital

There are no Capital Projects in 2024 for this Department.

Children Services Staffing

Expenditure Title: Supervisor, Policy Development
Strategic Direction: A - Growth Related Service Delivery

Description and scope

The Supervisor, Policy Development will support the Children Services Department with the Canada-Wide Early Learning & Child Care program and associated access and inclusion framework. The position will be responsible for strategic policy development, policy analysis, research, evaluation, and program development as well as other duties indicated in the job description. The position will also work with internal and external stakeholders to support a data-informed service plan and related policy development. The individual will be required to stay current on the Canada-Wide Early Learning & Child Care funding guidelines and initiatives, provide planning-related leadership, support, and expertise to management in identifying issues, needs, resources and opportunities.

Justification

The Canada-Wide Early Learning and Child Care program is a transformation of the licensed child care system in Ontario. Within Simcoe County, that currently includes 196 licensed child care centres and ten licensed home child care agencies that oversee approved homes within the County. The number of licensed child care programs across the County will continue to increase to incorporate an additional 3,081 child care spaces by 2026. As a system transformation, related legislation and provincial guidelines have evolved since March 2022, with multiple iterations. Additional changes are expected in each of the next three years at minimum. The position will be 100% funded through the Canada-Wide Early Learning and Child Care Administrative funding.

Staffing Change Requests

Position	# of FTE	(\$000's)				Net County Impact
		Gross Salaries & Benefits	Subsidies			
Supervisor, Policy Development	1.0	138	138			0

Community Services



2024 DEPARTMENT BUDGETS



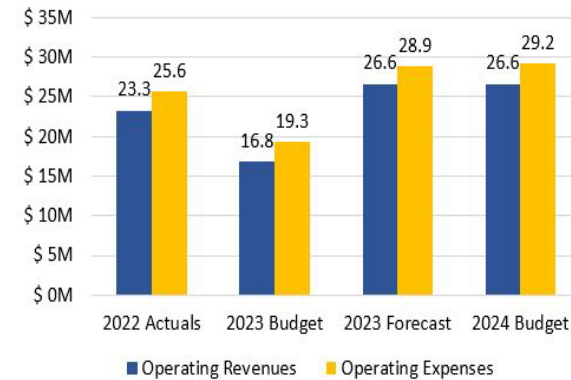
Community Services

Overview

Provide leadership and administer municipal, provincial, and federal funding to the system of homelessness supports and services, guide and support poverty reduction initiatives and lead the Local Immigration Partnership Strategy.

Core Activities

Community planning and contract management with service providers who deliver homelessness prevention and related supports and services (emergency shelter services, Housing Retention Fund Program, Community Homelessness Prevention Initiative), poverty reduction initiatives and local immigrant/newcomer planning activities.



2024 Highlights

- Focus on homelessness system management, informed through comprehensive service system review and system mapping.
- Improve contract management and performance measurement, including continuous improvement related to outcomes.
- Identify and action opportunities for homelessness prevention supports and services, including supportive housing programs, in alignment with the County’s 10-Year Affordable Housing and Homelessness Strategy.
- Support initiatives contained within the Local Immigration Partnership Community Settlement Strategy with emphasis on labour market integration activities. Utilize a real-time data collection process and public facing dashboard to measure and implement strategic solutions related to the integrated delivery of contracted services across the department, division, and community.

2024 DEPARTMENT BUDGETS



Community Services Net Department Requirement (\$000's)

	2021	2022	2023	2023	2023F vs. 2023B		2024	2024B vs. 2023B	
	Actual	Actual	Budget	Forecast	Change	%	Budget	Change	%
					\$	%		\$	%
Operating Revenues									
Subsidies	22,705	21,992	15,437	25,335	9,897	64.1	25,216	9,778	63.3
Service Partners	998	1,202	1,217	1,136	(82)	(6.7)	1,171	(46)	(3.8)
User Fees	0	0	0	0	0	0.0	0	0	0.0
Miscellaneous Income	125	100	115	115	0	0.0	233	118	102.8
Transfer from Reserve	0	15	0	0	0	0.0	0	0	0.0
Total Revenues	23,828	23,309	16,770	26,585	9,816	58.5	26,620	9,851	58.7
Operating Expenses									
Client Benefit	23,991	23,512	17,379	26,574	9,195	52.9	26,247	8,869	51.0
Salaries and Benefits	1,256	1,505	1,752	2,102	351	20.0	2,520	769	43.9
Administration	47	184	86	146	59	68.6	127	41	47.5
Facilities	0	7	0	3	3	100.0	0	0	0.0
Cost of Service Delivery	0	0	0	0	0	0.0	0	0	0.0
Transfer to Reserve	568	407	35	35	0	0.0	291	256	731.6
Total Expenses	25,862	25,616	19,252	28,861	9,609	49.9	29,186	9,935	51.6
Total Operating Balance	(2,034)	(2,306)	(2,482)	(2,275)	207	(8.3)	(2,566)	(84)	3.4
Capital									
Capital Revenue	0	3,398	0	926	926	(100.0)	0	0	0.0
Capital Expenses	0	3,398	0	926	926	100.0	0	0	0.0
Net Capital	0	0	0	0	0	100.0	0	0	0.0
Net Department	(2,034)	(2,306)	(2,482)	(2,275)	207	(8.3)	(2,566)	(84)	3.4

Community Services 2024 Budget vs. 2023 Budget Change

The 2024 Community Services budget includes a net department requirement (total operating and capital) of \$2.6M, compared to \$2.5M in 2023, an increase of \$84K.

The City of Barrie portion is \$973K, a decrease of \$36K from 2023. The City of Orillia portion is \$198K, a decrease of \$10K from 2023. The total Municipal requirement in 2024 is \$3.7M compared to \$3.7M in 2023, an increase of \$38K.

Operating

The Community Services operating budget includes a total operating balance of \$2.6M, compared to \$2.5M in 2023, an increase of \$84K.

Subsidies are to increase by \$9.8M. This is the result of the overall increase to the year over year allocation of the Homelessness Prevention Program.

Miscellaneous Income is to increase by \$118K. This is a transfer of funds from poverty reduction to fund a portion of the Local Immigration Partnership program expenses.

The Client Benefit payments will increase by \$8.9M. This is representative of the overall increase to the year over year allocation of the Homelessness Prevention Program.

As well, \$50K has been added to the 2024 budget to fund cooling centres in the County of Simcoe.

Salaries and Benefits are anticipated to increase by \$769K. As a result of the additional Homelessness Prevention Program funding announced in 2023, there was an in-year report to add four FTEs within the Community Services department. These FTE's account for \$528K of the increase over the 2023 budget and are 100% funded. As well, there is a total increase of 1.7 FTEs in the 2024 budget, consisting of 0.7 for a Temporary Director, Business Intelligence and System Planning and 1.0 for the Program Supervisor - Local Immigration Partnership. These additional FTE's result in an increase of \$243K over the 2023 budget. Aside from these new positions within the department, salaries and benefits are adjusted to account for collective agreement changes, as well as standard salary and benefit changes.

Administration costs are expected to increase by \$41K. These increases are the result of additional funding within the Local Immigration Partnership and are 100% funded. As well, insurance for the supportive housing buildings have been added to the 2024 budget.

2024 DEPARTMENT BUDGETS



Transfer to Reserve will increase by \$256K. This increase is made up of a \$200K transfer to the Social Services Reserve to fund future supportive housing opportunities. As well, an annual contribution of \$56K is included that will fund future capital requirements for Lucy's Place supportive housing.

Capital

There are no Capital Projects in 2024 for this Department.

Community Services Staffing

Expenditure Title: Director, Business Intelligence & System Planning (Temp)
Strategic Direction: A - Growth Related Service Delivery

Description and scope

In its Consolidated Municipal Service Manager (CMSM) role, the County of Simcoe is legislated to plan, lead, and manage the local system of homelessness prevention services and supports, including the administration of related funding to multiple service providers across the region. The County of Simcoe is tasked with addressing the increased pressures in the emergency shelter sector, the increasingly complex needs of those experiencing homelessness, and the transformation of local systems to provide timely, effective service for those experiencing homelessness. All of its strategies are designed to propose new and innovative ways to transform the local system to yield measurable improvements in preventing and ending homelessness in Simcoe County.

The Director of Business Intelligence and System Planning is temporarily needed to develop and lead the data-driven strategic policy that establishes better service planning, open data sets, increased quality assurance, and risk management approaches to improve services. This position will be needed for eight months (0.7 FTE) in 2024.

Justification

The Director of Business Intelligence and System Planning is required to help lead the new reporting and program implementation requirements through increased Homelessness Prevention Program funding. This requires the leadership of a new Business Intelligence and Policy Development team that was created in 2023 (CCW 2023-08) with 100% federal funding to provide data-driven outcomes in enhanced client services, financial accountability, and open public reporting.

2024 DEPARTMENT BUDGETS



Staffing Change Requests

Position	# of FTE	(\$000's)				Net County Impact
		Gross Salaries & Benefits	Service Partners	Client Benefits		
Director, Business Intelligence & System Planning (Temp)	0.7	106	32	0		(74)

Community Services Staffing

Expenditure Title: Program Supervisor - Local Immigration Partnership
Strategic Direction: A - Growth Related Service Delivery

Description and scope

The Program Supervisor for the Local Immigration Partnership will oversee the work of the Simcoe County Local Immigration Partnership, supervise staff, including a student practicum, and be responsible for reporting relationships with Immigration, Refugees, and Citizenship Canada. The work of the Local Immigration Partnership requires specialized knowledge in settlement, language training programs, immigration pathways, credential recognition, employer supports, equity, diversity and inclusion, and community-based planning. The supervisor position will provide support and team leadership for implementing the new 10-Year Community Settlement Strategy Local Immigration Partnership. The successful candidate will be tasked with developing the application and proposal to the federal government for the County of Simcoe to become a formal resettlement community.

Justification

The importance of the community-based planning work of the Simcoe County Local Immigration Partnership becomes increasingly crucial as the immigrant population in Simcoe County continues to grow. According to Statistics Canada, the immigrant population in Simcoe County grew 33.6% between the 2016 census and the 2021 census. In 2021, Statistics Canada reported 82,290 immigrant residents living in Simcoe County. Additionally, more than 50% of Georgian College students are international. Later this year, the Simcoe County Local Immigration Partnership will launch a new 10-Year Community Settlement Strategy based on three themes - belonging, living, and working. Dedicated attention and increased capacity must be realized to engage local stakeholders to reach the goals in the strategy and ultimately become a formalized resettlement community.

2024 DEPARTMENT BUDGETS



Staffing Change Requests

Position	# of FTE	(\$000's)				
		Gross Salaries & Benefits	Subsidies	Service Partners	Client Benefits	Net County Impact
Program Supervisor - Local Immigration Partnership	1.0	137	26	0	111	0

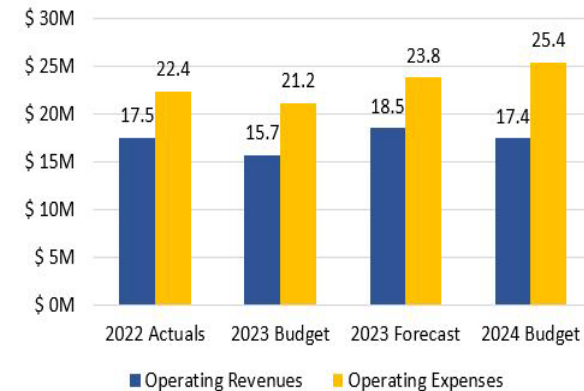
Simcoe County Housing Corporation



Simcoe County Housing Corporation

Overview

The County of Simcoe has responsibility as legislated Municipal Service Manager for the social housing system across the County of Simcoe and is responsible for administration and planning of that system. Additionally, the County owns and operates the Simcoe County Housing Corporation and is responsible for the direct delivery of community housing through the Simcoe County Housing Corporation.



Core Activities

The Simcoe County Housing Corporation executes housing operations, including lease up, asset management, energy management, property management, and tenant management, for the direct delivery of community housing. In addition, staff plan and direct future growth of the housing portfolio and community partnerships to aid service delivery.

2024 Highlights

- Asset Management Requirements:
- Open Orillia Development Spring 2024
- Open Bradford Development Fall 2024
- Break ground on Barrie Affordable Rental Development
- Simcoe County Housing Corporation Master Plan Roll out
- Utilize a real-time data collection process and public facing dashboard to measure and implement strategic solutions related to the integrated delivery of contracted services across the department, division, and community.

2024 DEPARTMENT BUDGETS



Simcoe County Housing Corporation Net Department Requirement (\$000's)

	2021	2022	2023	2023	2023F vs. 2023B		2024	2024B vs. 2023B	
	Actual	Actual	Budget	Forecast	Change	%	Budget	Change	%
					\$	%		\$	%
Operating Revenues									
Subsidies	2,167	2,314	2,117	2,117	0	0.0	1,774	(342)	(16.2)
Service Partners	2,415	2,689	3,020	3,040	20	0.6	3,113	93	3.1
User Fees	9,869	9,759	9,786	10,240	454	4.6	11,714	1,928	19.7
Miscellaneous Income	2,513	1,352	31	2,152	2,121	-	55	24	75.8
Transfer from Reserve	725	1,404	757	940	183	24.2	752	(5)	(0.6)
Total Revenues	17,690	17,518	15,711	18,489	2,777	17.7	17,408	1,697	10.8
Operating Expenses									
Client Benefit	1,143	1,178	1,267	1,267	0	0.0	1,299	32	2.5
Salaries and Benefits	4,381	4,390	5,362	5,348	(14)	(0.3)	5,972	611	11.4
Administration	826	979	1,272	1,388	116	9.2	1,478	206	16.2
Facilities	8,930	10,599	10,075	10,548	473	4.7	11,275	1,200	11.9
Cost of Service Delivery	2,495	2,018	1,682	1,682	0	0.0	2,647	965	57.3
Transfer to Reserve	4,293	3,203	1,506	3,597	2,091	138.9	2,728	1,222	81.2
Total Expenses	22,068	22,367	21,164	23,831	2,667	12.6	25,399	4,235	20.0
Total Operating Balance	(4,378)	(4,848)	(5,453)	(5,343)	111	(2.0)	(7,991)	(2,538)	46.5
Capital									
Capital Revenue	8,996	26,958	20,181	86,379	66,198	328.0	28,379	8,198	40.6
Capital Expenses	12,109	28,045	40,849	86,407	45,558	111.5	45,153	4,304	10.5
Net Capital	(3,113)	(1,087)	(20,668)	(28)	20,640	(99.9)	(16,774)	3,894	(18.8)
Net Department	(7,491)	(5,935)	(26,121)	(5,371)	20,751	(79.4)	(24,765)	1,356	(5.2)

Simcoe County Housing Corporation 2024 Budget vs. 2023 Budget Change

The 2024 Simcoe County Housing Corporation budget includes a net department requirement (total operating and capital) of \$24.8M, compared to \$26.1M in 2023, a decrease of \$1.4M.

The City of Barrie portion is \$10.4M, a decrease of \$1.6M from 2023. The City of Orillia portion is \$2.2M, a decrease of \$309K from 2023. The total Municipal requirement in 2024 is \$37.3M compared to \$40.6M in 2023, a decrease of \$3.3M.

Operating

The Simcoe County Housing Corporation operating budget includes a total operating balance of \$8.0M, compared to \$5.5M in 2023, an increase of \$2.5M.

Subsidies are to decrease by \$342K. This is due to a reduction of \$304K in Service Manager Federal Funding for Social Housing as debentures in the Simcoe County Housing Corporation properties expire. As well, the Canada-Ontario Community Housing Initiative funding is decreasing by \$38K.

User Fees are to increase by \$1.9M. This is due to increased rental revenues relating to the Orillia and

Bradford West Gwillimbury affordable housing developments becoming operational throughout 2024.

Miscellaneous Income is to increase by \$23K. This revenue is attributed to the new Rogers antennas on the Collingwood affordable housing development.

Transfer from Reserve will decrease by \$5K. This is the County's portion of the facility costs that are above the annual maintenance budget, as projected through the County's Asset Management Plan.

The Client Benefit payments will increase by \$32K. This is a result of a 2.5% increase on commercial rent supplement payments, as per the 2024 rent control guidelines within the Residential Tenancies Act.

Salaries and Benefits are anticipated to increase by \$611K. There is an addition of 3.7 FTEs, consisting of two Building Superintendents, one Tenant Services Coordinator, and two Students. Aside from these new positions within the department, the increase in salaries and benefits is the result of adjustments related to collective agreement changes, as well as standard salary and benefit increases.

2024 DEPARTMENT BUDGETS



Administration costs are expected to increase by \$206K. This is mainly the result of an increase in the projected insurance costs for Simcoe County Housing Corporation.

Facilities costs are projected to increase by \$1.2M. With both the Orillia & Bradford West Gwillimbury affordable housing developments opening throughout 2024, along with standard increases within the existing stock, utilities are increasing by \$585K and facility costs are increasing \$362K. As well, property taxes are increasing \$253K.

Cost of Service Delivery is planned to increase by \$965K. There is \$1.3M in debt payments included in the 2024 budget for the Orillia affordable housing development. Offsetting this increase is a reduction of \$226K in debenture costs associated with maturing debentures on

legacy Simcoe County Housing Corporation properties, along with a decrease in security costs of \$69K.

Transfer to Reserve will increase by \$1.2M. This is the result of an increase for future facility maintenance requirements, per the County's Asset Management Plan, including the new required transfers for the Orillia and Bradford West Gwillimbury affordable housing developments. \$1.1M of this increase is offset with the decrease of \$2M in the Non-Profit Housing department.

Capital

The Department's Capital budget is \$45.2M. The details for each project are on the Request Form(s) included.

2024 DEPARTMENT BUDGETS



Simcoe County Housing Corporation Capital Summary (\$000's)

Project Description	2024 Budget Expense	2024 Revenues						County Impact
		CCBF	DC	Other	City of Barrie	City of Orillia	Reserves	
Affordable Housing (Barrie)	23,077	0	0	0	4,167	871	6,471	11,568
Affordable Housing (Orillia)	17,393	0	0	7,072	2,448	512	2,154	5,206
Albert Street (Collingwood)	202	0	0	0	51	11	141	0
Bay Street (Midland)	380	0	0	0	95	20	265	0
Blake Street BldgA (Barrie)	432	0	0	0	109	23	301	0
Blake Street BldgB (Barrie)	32	0	0	0	8	2	23	0
Brock Street (Clearview)	27	0	0	0	7	1	18	0
Cook Street (Barrie)	228	0	0	0	57	12	159	0
Gignac Drive (Penetanguishene)	28	0	0	0	7	1	20	0
Harriet Street (Penetanguishene)	110	0	0	0	28	6	77	0
Maria Street (Penetanguishene)	267	0	0	0	67	14	186	0
Matthew Way (Collingwood)	371	0	0	0	93	19	259	0
Midland Avenue (Midland)	169	0	0	0	42	9	118	0
Napier Street (Collingwood)	503	0	0	0	126	26	351	0
Nelson Street West (New Tecumseth)	135	0	0	0	34	7	94	0
Peter Street North (Orillia)	165	0	0	0	41	9	115	0
Regent Street BldgB (Orillia)	456	0	0	0	115	24	318	0
Sophia Street East (Barrie)	476	0	0	0	120	25	332	0

2024 DEPARTMENT BUDGETS



Project Description	2024 Budget Expense	2024 Revenues						County Impact
		CCBF	DC	Other	City of Barrie	City of Orillia	Reserves	
UNHC/GBNF Midland/Penetanguishene	700	0	0	0	176	37	488	0
Total Capital	45,153	0	0	7,072	7,791	1,628	11,887	16,774

2024 DEPARTMENT BUDGETS



Simcoe County Housing Corporation Staffing

Expenditure Title: Building Superintendent - Orillia
Strategic Direction: A - Growth Related Service Delivery

Description and scope

The Building Superintendent position provides frontline services for the growing portfolio. This position supports the custodial, health & safety, legislative, and building maintenance requirements for apartment sites and family units, while also providing required services for tenants. These new positions will be based out of Orillia to coincide with the 250 West Street opening to provide full-time maintenance. There is a need for two additional FTEs at this site due to the unit count and size of the new County-owned and operated family building within the community hub. These positions are part of the approved operating budget of the new facility.

Justification

The addition of these frontline Building Superintendent positions is critical to provide the Simcoe County Housing Corporation maintenance and facilities team the appropriate number of positions to successfully support the operations of the new site. These positions have been calculated into the approved budget. This will reduce dependency on contractors for core daily service delivery while being more efficient and accountable in meeting Simcoe County Housing Corporation day-to-day maintenance, operations, tenant supports, and asset management responsibilities.

Staffing Change Requests

Position	# of FTE	(\$000's)				Net County Impact
		Gross Salaries & Benefits	Service Partners			
Building Superintendent - Orillia	2.0	183	55			(127)

2024 DEPARTMENT BUDGETS



Simcoe County Housing Corporation Staffing

Expenditure Title: Student Landscape Maintenance Assistant
Strategic Direction: A - Growth Related Service Delivery

Description and scope

The student position, reporting to the Maintenance and Facilities Supervisor, is responsible for assisting with landscaping and maintenance of one or more community sites owned and operated by the Simcoe County Housing Corporation. The students assist supervisors and site staff with unit preparation for renting, including cleaning of apartments and townhomes. They also assist with basic routine repairs. Currently, the Simcoe County Housing Corporation needs to utilize contractors for certain functions to meet basic service levels. Meaningful employment of students also contributes to a young adult's growth, and employment and marketable skills, while reducing youth unemployment.

Justification

The addition of a student position will be beneficial to the Simcoe County Housing Corporation's maintenance and facilities team. Larger portfolios and new construction are increasing workload and a student can assist in keeping the grounds and buildings to a high standard at a competitive hourly rate. This would reduce dependency on contractors while being more efficient and accountable in meeting the day-to-day maintenance and asset management responsibilities.

Staffing Change Requests

Position	# of FTE	(\$000's)				Net County Impact
		Gross Salaries & Benefits	Service Partners			
Student Landscape Maintenance Assistant	0.7	29	9			(20)

Simcoe County Housing Corporation Staffing

Expenditure Title: Tenant Services Coordinator
Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

Tenant Services Co-ordinators perform all tenant service functions for the Simcoe County Housing Corporation. Their roles include offering both rent-geared-to-income as well as affordable units to applicants, showing units to prospective tenants, leasing processes, rent calculations, rent collection, arrears processing, legal proceedings addressing tenant concerns, unit inspections and arranging tenant engagement activities. In January 2024, the lease-up process will begin for the 130 affordable units in the Orillia development project. Nearing the second half of 2024, the subsequent lease-up process and tenant management for an additional 50 units in Bradford will be required. The new quantity of 180 units, plus the 41 new affordable units that opened in Victoria Harbour in 2021, that were absorbed with existing staff, have increased the tenant household count by 221 total units. This additional unit count is in line with one FTE Tenant Services Co-ordinator to accommodate the portfolio growth and services.

Justification

Should this position not be approved, there will be a risk of delayed lease-up and move in at the new developments in Orillia and Bradford, as well as rental revenue losses. In addition, the new developments would be understaffed to supply the required supports to address tenant services such as lease-up, rent collection, and tenant management. Lastly, affordable housing units sitting vacant for an extended period would not be in alignment with the County's Long Term Affordable Housing and Homelessness plans.

2024 DEPARTMENT BUDGETS



Staffing Change Requests

Position	# of FTE	(\$000's)				Net County Impact
		Gross Salaries & Benefits	Service Partners			
Tenant Services Coordinator	1.0	112	34			(78)

Simcoe County Housing Corporation Tangible Capital Asset (TCA)

Expenditure Title: Affordable Housing (Barrie)
Strategic Direction: A - Growth Related Service Delivery

Description and scope

As per Item CCW 2023-061 and CCW 2023-194, County Council approved the affordable housing development at 20 Rose Street in Barrie. This development will create 215 units in an attractive mixed income community, as well as a social services hub for delivery of County of Simcoe and partner agency services to all ages. The design will be comprised of two towers resting on a ground floor commercial pedestal, as well as a parking structure and green space. The development will include materials chosen for long-term durability that were proven in past developments, as well as energy efficient systems and equipment. The development will bring needed services to the community in a fully accessible setting. The proximity of the development to main transit and commercial shopping corridors supports a walkable community for both healthy living and employment.

The development is in alignment with the City of Barrie Official Plan and supports the need for housing and social and community services. County staff will work with the City of Barrie to complete the required planning and site approvals to begin construction in the spring of 2024.

Justification

This project supports the 10-Year Affordable Housing and Homelessness Prevention Strategy and will contribute to the achievement of affordable housing targets. Not proceeding with this project would under-utilize the land and previous expenditures that have been allocated to start the construction phase in spring of 2024 in alignment with County Council direction.

2024 DEPARTMENT BUDGETS



Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
(\$000's)								
Capital Revenue	92,460	7,478	11,509	33,290	40,183	0	0	0
Capital Expense	217,168	7,480	23,077	93,305	93,305	0	0	0
Net Capital	(124,708)	(3)	(11,568)	(60,015)	(53,122)	0	0	0

Simcoe County Housing Corporation Tangible Capital Asset (TCA)

Expenditure Title: Affordable Housing (Orillia)
Strategic Direction: A - Growth Related Service Delivery

Description and scope

As per CCW 2020-236, this request supports the final year of construction for the completion of the Orillia affordable housing development and social services hub. The development has a theme of a vibrant community hub with housing and multi-generational social/community services. It includes the construction of an energy-efficient building in a campus-like setting with a mix of approximately 130 affordable housing units (including two replacement rent-geared-to income units) and social services, as well as County services to meet the diverse needs of the community and surrounding area. The development is located on an arterial road with public transit. It will intensify an existing neighbourhood, provide affordable housing options for seniors, persons with disabilities and other low-moderate income households, and help alleviate barriers to accessing essential social/community services for residents. This will facilitate

the likelihood of residents participating in the community and enhancing their ability to access community services and resources. The expected completion of the campus is early 2024 with both commercial and residential move-ins commencing spring 2024.

Justification

This project supports the 10-Year Affordable Housing and Homelessness Prevention Strategy and will significantly contribute to achievement of the affordable housing targets. Construction is well underway, with most of the campus entering completion in late 2023; this request continues the project as part of the 2024 budget. There are other community service agencies, as well as the County's offices, which are relying on this construction to continue as they have committed to leasing the commercial space.

2024 DEPARTMENT BUDGETS



Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
(\$000's)								
Capital Revenue	79,513	67,326	12,186	0	0	0	0	0
Capital Expense	86,911	69,518	17,393	0	0	0	0	0
Net Capital	(7,398)	(2,191)	(5,206)	0	0	0	0	0

2024 DEPARTMENT BUDGETS



Simcoe County Housing Corporation Tangible Capital Asset (TCA)

Expenditure Title: Albert Street (Collingwood)
Strategic Direction: B - Strengthened Social, Health and Educational Opportunities

Description and scope

The main electrical switchboard and panels are original to the building (1970s) and feed the entire site and building with electrical power. These items are nearing end of life and there are no off-the-shelf replacements available. Should they fail, there is typically several months of lead time required to have a suitable replacement custom manufactured. Short-term generator costs would need to be incurred to power the site until replacements can be installed. To avoid such an emergency, this request seeks approval for the removal and replacement of a new main switch, main secondary feeds to the building and

associated equipment meeting current Electrical Safety Authority standards as well as future power demands.

Justification

This item carries significant risk as it is a critical piece of infrastructure with a long lead time for replacement. Should the switch fail, the site would lose power and temporary generators would need to be connected for several months until a replacement could be installed, leading to significant tenant disruption and possible relocation.

Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue	202	0	202	0	0	0	0	0
Capital Expense	202	0	202	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Simcoe County Housing Corporation Tangible Capital Asset (TCA)

Expenditure Title: Bay Street (Midland)

Strategic Direction: B - Strengthened Social, Health and Educational Opportunities

Description and scope

The project at 810 Bay Steet is a multi-year project that includes funding to perform the preliminary design scope, background studies, and analysis in 2024. Future years funding will be brought forward, along with the specified funding envelopes identified, for completion of the project, if approved by County Council.

The first year of funding engages consultants and geotechnical work to complete the preliminary design of the existing 40-unit Simcoe County Housing Corporation site, to examine design and feasibility for intensification of the site, as well as accessibility and energy upgrades. The current site has additional land available and a strategically deferred capital work backlog, should it be rolled into a larger development opportunity. Staff has purposely grouped planned capital works to be in alignment with a larger development or building upgrade to better leverage costs and reduce duplication of work.

This site presents an opportunity for increased accessibility as there are currently no accessible buildings containing elevators within the SCHC portfolio in the Midland and Penetanguishene area. This situation creates hardships for existing senior tenants living on second floor and aging in place.

Justification

This project allows for the investigation into the intensification, accessibility, as well as energy upgrades at an existing SCHC site. This project also looks to combine capital projects with larger building upgrades and possible intensification on existing County owned land. If not completed the resulting individual projects will cost more as separate projects as well as potential additional land costs. Not completing accessibility upgrades creates hardship for seniors within the SCHC portfolio in the Midland and Penetanguishene area as there are currently no barrier free options with elevators.

2024 DEPARTMENT BUDGETS



Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
(\$000's)								
Capital Revenue	2,388	0	380	1,506	502	0	0	0
Capital Expense	6,998	0	380	4,964	1,655	0	0	0
Net Capital	(4,610)	0	0	(3,458)	(1,153)	0	0	0

2024 DEPARTMENT BUDGETS



Simcoe County Housing Corporation Tangible Capital Asset (TCA)

Expenditure Title: Blake Street BldgA (Barrie)
Strategic Direction: B - Strengthened Social, Health and Educational Opportunities

Description and scope

The conventional built-up roof system has reached the end of its lifespan at roughly 22 years. The built-up roof, roofing anchors, catwalk and flashing will be replaced, which will ensure the roof assembly and building envelope is maintained. The roof will be replaced with a modified bitumen roofing assembly with a greater insulation value to increase the building envelope's energy efficiency, which will result in lower utility usage.

Justification

If the roof replacement and associated works is not completed, this could result in leaks, water pooling, and significant damage to the interior of the building and contents. There are significant energy losses through older building envelope assemblies, which result in unnecessary higher costs for space heating.

Budget

Category	(\$000's)	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue		432	0	432	0	0	0	0	0
Capital Expense		432	0	432	0	0	0	0	0
Net Capital		0	0	0	0	0	0	0	0

2024 DEPARTMENT BUDGETS



Simcoe County Housing Corporation Tangible Capital Asset (TCA)

Expenditure Title: Blake Street BldgB (Barrie)
Strategic Direction: B - Strengthened Social, Health and Educational Opportunities

Description and scope

The ground level unit fencing is at the end of its useful life, showing signs of decay and collapse, and in need of replacement. This fencing will eventually present a safety hazard to residents. Furthermore, the fencing ensures residents and pets cannot access neighbouring private residence yards. This request is seeking approval for the removal, replacement, and restoration of the ground level unit fencing back to a safe operating condition.

Justification

Failure to complete the required replacement may result in by-law orders as well as complaints and safety issues with residents and neighbouring private residents. It is important to maintain the fencing to provide the required barrier and privacy between the parking lot and low-rise residential rear yards.

Budget

Category	(\$000's)	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue		32	0	32	0	0	0	0	0
Capital Expense		32	0	32	0	0	0	0	0
Net Capital		0	0	0	0	0	0	0	0

2024 DEPARTMENT BUDGETS



Simcoe County Housing Corporation Tangible Capital Asset (TCA)

Expenditure Title: Brock Street (Clearview)
Strategic Direction: B - Strengthened Social, Health and Educational Opportunities

Description and scope

The electrical panels are in each residential suite and provide all the required electrical power to the suite for lighting, heating, appliances, and plug loads. These panels are original to the building, having been installed in the 1970's. These panels have reached the end of their useful life and obtaining replacement parts and breakers in the event of failure is increasingly difficult. This request is to seek approval for the removal and replacement of all electrical panels and upgrading to current Electrical Safety Authority code and approved materials.

Justification

Failure to complete the replacement of the panels will result in unplanned power failures in units. This can create an inconvenience for the residents. For residents who have medical equipment and other electrically powered aids, this can result in more serious issues. In addition, providing power is a requirement of the Ontario Building Code and Residential Tenancies Act.

Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue	27	0	27	0	0	0	0	0
Capital Expense	27	0	27	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

2024 DEPARTMENT BUDGETS



Simcoe County Housing Corporation Tangible Capital Asset (TCA)

Expenditure Title: Cook Street (Barrie)
Strategic Direction: B - Strengthened Social, Health and Educational Opportunities

Description and scope

The perimeter and ground level unit fencing as well as the backyard patios and walkways are at the end of their useful life, showing signs of decay and collapse, and in need of replacement. This fencing, patios and walkways will eventually present a safety hazard to residents. Furthermore, the perimeter fencing ensures pets and residents are blocked from accessing neighbouring private residence yards. This request is seeking approval for the removal and replacement of these items to restore the materials back to a safe condition.

Justification

Failure to complete the required replacement may result in by-law orders as well as complaints and safety issues with residents and neighbouring private residents. It is important to maintain the fencing to provide the required barrier and privacy between the parking lot and low-rise residential rear yards.

Budget

Category	(\$000's)	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue		228	0	228	0	0	0	0	0
Capital Expense		228	0	228	0	0	0	0	0
Net Capital		0	0	0	0	0	0	0	0

2024 DEPARTMENT BUDGETS



Simcoe County Housing Corporation Tangible Capital Asset (TCA)

Expenditure Title: Gignac Drive (Penetanguishene)
Strategic Direction: B - Strengthened Social, Health and Educational Opportunities

Description and scope

This project is an exterior site upgrade consisting of a covered smoking shelter designed to meet required specified design criteria. These shelters ensure smoking is conducted in an approved location that is in accordance with all municipal by-laws and provides safe access in all weather conditions. The shelter will be constructed on a concrete pad with walkways for tenants' use due to the County's 'no smoking' policy for existing and new tenants.

Justification

The smoking shelter will provide an approved designated area, which tenants can safely go in all weather conditions to smoke while adhering to County smoking policies and current provincial legislation. This shelter will promote 'only outdoor' smoking and give tenants who choose to smoke an accessible, sheltered, safe and dry location that reduces slips and falls, in which to do so.

Budget

Category	(\$000's)	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue		28	0	28	0	0	0	0	0
Capital Expense		28	0	28	0	0	0	0	0
Net Capital		0	0	0	0	0	0	0	0

2024 DEPARTMENT BUDGETS



Simcoe County Housing Corporation Tangible Capital Asset (TCA)

Expenditure Title: Harriet Street (Penetanguishene)
Strategic Direction: B - Strengthened Social, Health and Educational Opportunities

Description and scope

Balconies are a high-risk building element. At this location, balcony restoration is required, including restoration of the decks and installation of new balcony railings and soffits. Deterioration of the decks and railings are evident, resulting in higher risk of failures. Full restoration of the balcony decks at this time is required and expected to extend their lifespan in alignment with the building asset.

Justification

Failure to complete the required repairs presents a health and safety risk to tenants, visitors, and staff, and presents a liability to the County. Failure to proceed with this work will result in the continued deterioration of the balconies and non-compliance with Ontario Building code. Also, delayed repairs would increase the costs of future repairs.

Budget

Category	(\$000's)	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue		110	0	110	0	0	0	0	0
Capital Expense		110	0	110	0	0	0	0	0
Net Capital		0	0	0	0	0	0	0	0

2024 DEPARTMENT BUDGETS



Simcoe County Housing Corporation Tangible Capital Asset (TCA)

Expenditure Title: Maria Street (Penetanguishene)
Strategic Direction: B - Strengthened Social, Health and Educational Opportunities

Description and scope

Balconies are a high-risk building element. This site requires balcony restoration, including restoration of the decks and installation of new balcony railings and soffits. Deterioration of the decks and railings are evident, increasing the risk of failure. Full restoration of the balcony decks at this time would extend their lifespan into alignment with that of the building.

This request also supports replacement of the aluminum siding as it is original to the building and has outlived its useful lifespan. There is discolouration and minor damage throughout the siding as well as water

penetration starting in the facade. Over time, failure of the facade will compromise the building envelope.

Justification

Failure to complete the required repairs presents a health and safety risk to tenants, visitors, and staff, and presents a liability to the County. Failure to proceed with this work will result in the continued deterioration of the balconies and be in non-conformance of the Ontario Building Code, as well as increase the cost of future repairs.

Failure to complete the work on the siding can cause leaks, interior wall cavity mould, and water damage to the interior of the building and tenants' contents.

Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue	267	0	267	0	0	0	0	0
Capital Expense	267	0	267	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

2024 DEPARTMENT BUDGETS



Simcoe County Housing Corporation Tangible Capital Asset (TCA)

Expenditure Title: Matthew Way (Collingwood)
Strategic Direction: B - Strengthened Social, Health and Educational Opportunities

Description and scope

This request seeks replacement of domestic hot water boilers which are in each townhouse block and provide domestic hot water to residents. As the boilers have reached the end of their lifespans, the new boilers will be high efficiency and will provide reliable hot water to each building, as well as reduce utility consumption costs through energy efficient technologies.

Justification

Failure to complete the replacement of the boilers will increase the risk of breakdown and loss of hot water to the buildings. If replacement of the boilers does not proceed, the increased reliability and energy savings from reduced energy consumption would not be achieved. In addition, providing hot water is a requirement of the Ontario Building Code and Residential Tenancies Act.

Budget

Category	(\$000's)	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue		371	0	371	0	0	0	0	0
Capital Expense		371	0	371	0	0	0	0	0
Net Capital		0	0	0	0	0	0	0	0

2024 DEPARTMENT BUDGETS



Simcoe County Housing Corporation Tangible Capital Asset (TCA)

Expenditure Title: Midland Avenue (Midland)
Strategic Direction: B - Strengthened Social, Health and Educational Opportunities

Description and scope

This request is for approval to proceed with the replacement of the building door assemblies, including the exterior, lobby vestibule, and fire rated suite and service doors, which have reached the end of their useful life due to extended use. These elements show notable signs of damage, sagging, corrosion and wear due to age. These doors will be replaced with more modern and durable components, including a smart access control system, which will reduce costs through smart access management. These doors are essential to the safety and security of each tenant as well as comprise a key element of the fire barrier system as required by the Ontario Building Code.

Justification

If the door systems are not replaced, they could be problematic for access to the building and suites for tenants, visitors, and emergency responders due to general wear, binding and aging of doors, locks, auto-openers, and hinge sets. Failure to complete the required repairs will result in loss of security for the residents as well as non-conformance of the Ontario Building Code for fire separations resulting in orders or fines.

Budget

Category	(\$000's)	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue		169	0	169	0	0	0	0	0
Capital Expense		169	0	169	0	0	0	0	0
Net Capital		0	0	0	0	0	0	0	0

Simcoe County Housing Corporation Tangible Capital Asset (TCA)

Expenditure Title: Napier Street (Collingwood)
Strategic Direction: B - Strengthened Social, Health and Educational Opportunities

Description and scope

This request is for the approval to proceed with replacement of the fire rated suite and service doors located within the building, which have reached the end of their useful life due to extended use. These doors will be replaced with more modern and durable components, including a smart access control system, which will reduce costs through smart access management. These doors are essential to the safety and security of each tenant, comprising a key component of the fire barrier system under the Ontario Building Code.

This request also supports the replacement of the flooring and a hallway upgrade in the common area corridors as they have reached the end of their lifespan and require replacement. The carpet will be replaced with a more durable, longer lasting tile that is easier to clean throughout the seasons, along with a split block face that creates a durable wall finish, keeping it in line with County standards. In addition, the corridor life safety devices are required to be removed and replaced for this work.

Justification

If the door systems are not replaced they could be problematic for access to the suites for tenants, visitors, and emergency responders due to general wear, binding and aging of doors, locks, and hinge sets. Failure to complete the required repairs will result in loss of security for the residents as well as non-conformance of the Ontario Building Code for fire separations resulting in orders or fines.

Failure to proceed with the corridor work will result in the building appearing to be in disrepair, affecting the reputation of the County. Also, the old flooring may become a trip hazard due to worn carpeting and would place the County at risk of tenant injury resulting in fines or insurance claims. Failure to complete the reinstatement and upgrade of all life safety devices would place the County at risk of tenant injury during emergencies resulting in fines, issued orders by the Town, and insurance claims.

2024 DEPARTMENT BUDGETS



Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
(\$000's)								
Capital Revenue	503	0	503	0	0	0	0	0
Capital Expense	503	0	503	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

2024 DEPARTMENT BUDGETS



Simcoe County Housing Corporation Tangible Capital Asset (TCA)

Expenditure Title: Nelson Street West (New Tecumseth)
Strategic Direction: B - Strengthened Social, Health and Educational Opportunities

Description and scope

This project is an exterior site upgrade consisting of a covered smoking shelter per specified design criteria. It will also be constructed on a concrete pad with walkways for tenants' safe access during all weather conditions, as per the SCHC 'no smoking' policy for existing and new tenants.

This request also supports the tenant common area upgrade to update the gathering space with modest but new furnishings, flooring, kitchen, and television for the residents to socialize and improve mental health and well being. This space is also used for agencies and clinics to deliver health and wellbeing programming to residents.

Justification

The smoking shelter will provide an approved designated area, which tenants can safely go in all weather conditions to smoke, while adhering to County smoking policies and current provincial legislation. This shelter will promote 'only outdoor' smoking and give tenants who choose to smoke an accessible, sheltered, dry location.

Failure to complete the common area reduces the chances of improving the health and well being of residents. The furnishings in the room are worn, dated, and not up to County standards.

Budget

Category	(\$000's)	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue		135	0	135	0	0	0	0	0
Capital Expense		135	0	135	0	0	0	0	0
Net Capital		0	0	0	0	0	0	0	0

Simcoe County Housing Corporation Tangible Capital Asset (TCA)

Expenditure Title: Peter Street North (Orillia)
Strategic Direction: B - Strengthened Social, Health and Educational Opportunities

Description and scope

The domestic hot and cold-water piping systems are original to the building (late 1960's) and are beginning to fail. This domestic piping distribution network supplies water to all the suite kitchens, bathrooms, showers, and laundry facilities. This request seeks approval to replace the hot and cold-water piping throughout the building as well as the main meter and shut offs. In addition, the corridor ceiling, life safety devices, and lighting need to be removed and replaced for this work along with the replacement of the common area flooring and repainting.

This request also supports replacement of the main entrance door system in the vestibule and several emergency exit doors off the public corridors as they have reached the end of their useful life due to extended use. They show notable signs of damage, sagging, corrosion and wear due to age. These doors will be replaced with more modern and durable components, including a smart access control system which will reduce costs through smart access management.

Justification

Failure to complete this work will result in increased water leaks and unscheduled emergency repairs to be conducted at much higher rates. Also, the unplanned water outages cause additional burden on the residents, as water must be shut off to complete the necessary repairs. Planning the replacement work and scheduling the piping change allows for minimal tenant disruption and lower replacement costs. Failure to complete the reinstatement and upgrade of all the lighting and life safety devices would place the County at risk of tenant injury during emergencies, resulting in fines or insurance claims.

If the door systems are not replaced, they could be problematic for access to the building for tenants, visitors, and emergency responders due to general wear, binding and aging of doors, locks, auto-openers, and hinge sets.

2024 DEPARTMENT BUDGETS



Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
(\$000's)								
Capital Revenue	165	0	165	0	0	0	0	0
Capital Expense	165	0	165	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Simcoe County Housing Corporation Tangible Capital Asset (TCA)

Expenditure Title: Regent Street BldgB (Orillia)
Strategic Direction: B - Strengthened Social, Health and Educational Opportunities

Description and scope

The main electrical switchboard and panels are original to the building (1970s) and feed the entire site and building with electrical power. These items are nearing end of life and there are no off-the-shelf replacements available. Should they fail, there is typically several months of lead time required to have a suitable replacement custom manufactured. As well, short-term generator costs would be incurred to power the site until replacements can be installed. To avoid such an emergency, this request seeks approval for the removal and replacement of a new main switch, main secondary feeds to the building and associated equipment meeting the current Electrical Safety Authority standards as well as future power demands.

This request also supports the replacement of the flooring in the common area hallways as they have reached the end of their lifespan and require replacement. The carpet will be replaced with a more durable longer lasting tile that is easier to clean throughout the seasons, keeping it in line with County standards.

Justification

The failure of a switch carries a significant risk as it is a critical piece of infrastructure with a long lead time for replacement. Should the switch fail, the site would lose power and temporary generators would need to be connected for several months until a replacement was installed, leading to significant tenant disruption and possible relocation.

Failure to proceed with the flooring replacement will result in the building appearing to be run down and in disrepair, affecting the reputation of the County. The old flooring may become a trip hazard due to worn carpeting and would place the County at risk of tenant injury during resulting in fines or insurance claims.

2024 DEPARTMENT BUDGETS



Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
(\$000's)								
Capital Revenue	456	0	456	0	0	0	0	0
Capital Expense	456	0	456	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Simcoe County Housing Corporation Tangible Capital Asset (TCA)

Expenditure Title: Sophia Street East (Barrie)
Strategic Direction: B - Strengthened Social, Health and Educational Opportunities

Description and scope

The domestic hot and cold water piping systems and hydronic heating systems are original to the building (1970's) and are beginning to fail. This domestic piping distribution network supplies water to all the suite kitchens, bathrooms, showers, and laundry facilities. This hydronic heating system supplies space heating to the residential units and common areas throughout the building. This request seeks approval to replace the hot and cold water piping and hydronic heating systems throughout the building as well as the main meter and shut offs. In addition, the corridor ceiling, life safety devices, and lighting need to be removed and replaced for this work along with the replacement of the common areas flooring and repainting.

Justification

Failure to replace the hot and cold water piping and hydronic heating systems will result in increased water leaks and unscheduled emergency repairs to be conducted at much higher rates. Also, unplanned water outages cause an additional burden on the residents, as water must be shut off to complete the necessary repairs. Planning the replacement work and scheduling the piping change allows for minimal tenant disruption and lower replacement costs.

Failure to complete the reinstatement and upgrade of all the lighting and life safety devices would place the County at risk of tenant injury during emergencies, resulting in fines or insurance claims.

2024 DEPARTMENT BUDGETS



Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
(\$000's)								
Capital Revenue	476	0	476	0	0	0	0	0
Capital Expense	476	0	476	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Simcoe County Housing Corporation Tangible Capital Asset (TCA)

Expenditure Title: UNHC/GBNF Midland/Penetanguishene
Strategic Direction: B - Strengthened Social, Health and Educational Opportunities

Description and scope

This request is for the approval to proceed with substantial renovations to several detached scattered units which include the creation of additional units through secondary suites, in alignment with the 10-Year Affordable Housing and Homelessness Prevention Strategy. The addition of secondary suites in existing SCHC houses enables a unique and cost-effective means for the creation of new units with no requirement for land, or expensive and larger scale construction projects.

There is also a significant need for 1-bedroom units that this would help alleviate and would also reduce over-housed individuals. In conjunction with the construction of the secondary suite, aging mechanical, electrical, and building envelopes can be addressed to save costs, as these building components are starting to fail having reached the end of their useful life. The building envelope is essential to the well-being, safety, and security of each tenant, as well as preventing water migration into the unit and heat loss out of the unit.

Justification

Failure to create the secondary suites will result in unnecessary delays on the centralized wait list as tenants who are over housed will continue to occupy larger units, preventing families requiring three bedroom or larger units to move in to.

Failure to complete the required repairs presents a health and safety risk due to the building losing its rain screen resulting in water penetration into the building causing mold, rot, and failure of other structural components.

Failure to complete the replacement of the mechanical and electrical equipment will increase the risk of breakdown and loss of power, or space heating to the buildings. For residents who have medical equipment and other electrically powered aids, this can result in more serious issues. In addition, providing power, heat and hot water is a requirement of the Ontario Building Code and Residential Tenancies Act.

2024 DEPARTMENT BUDGETS



Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
(\$000's)								
Capital Revenue	1,600	0	700	900	0	0	0	0
Capital Expense	1,600	0	700	900	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Social Housing - Non-Profit



2024 DEPARTMENT BUDGETS



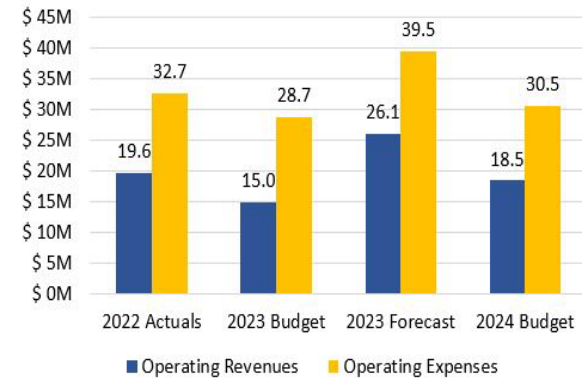
Social Housing - Non-Profit

Overview

The County of Simcoe has the responsibility as the legislated Municipal Service Manager for the social housing system across the County of Simcoe and is responsible for administration and planning of that system. The County also has a legislated responsibility to create, implement and measure outcomes of Affordable Housing and Homelessness Prevention Strategy.

Core Activities

The County of Simcoe is the Consolidated Service Manager responsible for the application of the Housing Services Act, Not-for-Profit Housing system, and administration of housing programs. This includes both federal/provincial as well as municipally funded housing programs.



2024 Highlights

- Housing Our Future - Our Community 10-Year Affordable Housing and Homelessness Prevention Strategy renewal.
- Delivery of social and affordable housing programs.
- End of operating and mortgage agreements with legislated housing providers.
- Expansion of on-line application and services.
- Utilize a real-time data collection process and public facing dashboard to measure and implement strategic solutions related to the integrated delivery of contracted services across the department, division, and community.

2024 DEPARTMENT BUDGETS



Social Housing - Non-Profit Net Department Requirement (\$000's)

	2021	2022	2023	2023	2023F vs. 2023B		2024	2024B vs. 2023B	
	Actual	Actual	Budget	Forecast	Change	%	Budget	Change	%
					\$	%		\$	%
Operating Revenues									
Subsidies	10,077	10,556	7,787	17,923	10,135	130.2	10,351	2,563	32.9
Service Partners	5,077	6,007	5,956	6,118	162	2.7	6,375	419	7.0
User Fees	0	0	0	0	0	0.0	0	0	0.0
Miscellaneous Income	0	0	0	0	0	0.0	0	0	0.0
Transfer from Reserve	1,655	3,077	1,207	2,041	834	69.1	1,758	550	45.6
Total Revenues	16,809	19,640	14,950	26,082	11,132	74.5	18,483	3,533	23.6
Operating Expenses									
Client Benefit	24,428	27,777	24,524	35,251	10,727	43.7	28,434	3,910	15.9
Salaries and Benefits	1,481	1,626	1,958	1,791	(167)	(8.5)	1,918	(40)	(2.1)
Administration	44	40	172	154	(18)	(10.4)	112	(60)	(35.1)
Facilities	0	0	0	0	0	0.0	0	0	0.0
Cost of Service Delivery	0	0	0	0	0	0.0	0	0	0.0
Transfer to Reserve	2,949	3,248	2,076	2,258	182	8.8	78	(1,998)	(96.2)
Total Expenses	28,903	32,691	28,730	39,455	10,724	37.3	30,542	1,812	6.3
Total Operating Balance	(12,094)	(13,051)	(13,780)	(13,373)	408	(3.0)	(12,059)	1,721	(12.5)
Capital									
Capital Revenue	0	0	0	0	0	0.0	0	0	0.0
Capital Expenses	0	0	0	0	0	0.0	0	0	0.0
Net Capital	0	0	0	0	0	0.0	0	0	0.0
Net Department	(12,094)	(13,051)	(13,780)	(13,373)	408	(3.0)	(12,059)	1,721	(12.5)

Social Housing - Non-Profit 2024 Budget vs. 2023 Budget Change

The 2024 Social Housing - Non-Profit budget includes a net department requirement (total operating and capital) of \$12.1M, compared to \$13.8M in 2023, a decrease of \$1.7M.

The City of Barrie portion is \$5.3M, an increase of \$337K from 2023. The City of Orillia portion is \$1.1M, an increase of \$82K from 2023. The total Municipal requirement in 2024 is \$18.4M compared to \$19.7M in 2023, a decrease of \$1.3M.

Operating

The Social Housing - Non-Profit operating budget includes a total operating balance of \$12.1M, compared to \$13.8M in 2023, a decrease of \$1.7M.

Subsidies are to increase by \$2.6M. This is due to an increase of \$3M in the Canada-Ontario Community Housing Initiative, as well as an increase of \$637K in the Ontario Priorities Housing Initiative. Offsetting these increases are decreases in the Investment in Affordable Housing & Investment in Affordable Housing Extension programs of \$702K and Service Manager Federal Funding for Social Housing of \$386K.

Transfer from Reserve will increase by \$550K. This is the result of the Non-Profit capital repair loan program increasing in the 2024 Budget. The County of Simcoe portion of the capital repair loan program is transferred from the Social Housing Reserve annually.

The Client Benefit payments will increase by \$3.9M. This is due to increases in the following programs: Canada-Ontario Community Housing Initiative of \$3M, Non-Profit capital repair loan program of \$788K, Ontario Priorities Housing Initiative of \$637K, Municipal Rent Supplement program for the Bradford West Gwillimbury affordable housing development of \$100K, & Non-Profit provider subsidies of \$94K. Offsetting these increases is a decrease in the Investment in Affordable Housing & Investment in Affordable Housing Extension programs of \$702K.

Salaries and Benefits are anticipated to decrease by \$40K. This is the result of staff turnover, as well as benefit savings. Adjustments related to collective agreement changes, as well as standard salary and benefit increases have been included in the budget.

2024 DEPARTMENT BUDGETS



Administration costs are expected to decrease by \$60K. This decrease is related to the 2024-2033 Long Term Affordable Housing Strategy refresh which occurred in 2023.

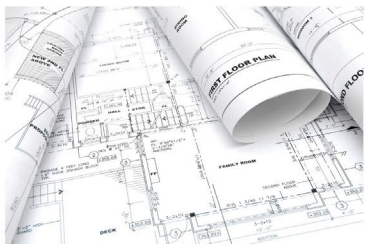
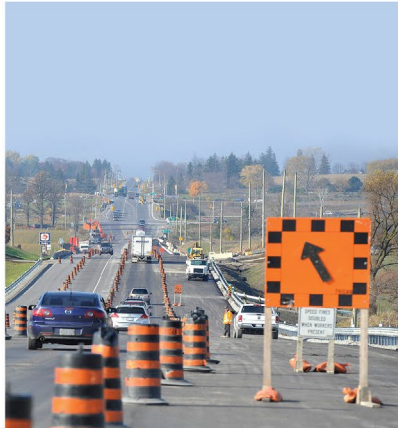
Transfer to Reserve will decrease by \$2.0M. This transfer to reserve has historically been used to fund the County's portion of Non-Profit Provider Capital Repair Loan Program. The Social Housing Reserve has accumulated sufficient reserves to fund the Non-Profit

Capital Repair Loan Program to 2025 in which the funding of the Capital Repair Loan Program can be transitioned to the mortgage savings from expiring Non-Profit Provider operating agreements starting in 2026.

Capital

There are no Capital Projects in 2024 for this Department.

Engineering, Planning and Environment



Transportation and Engineering



2024 DEPARTMENT BUDGETS



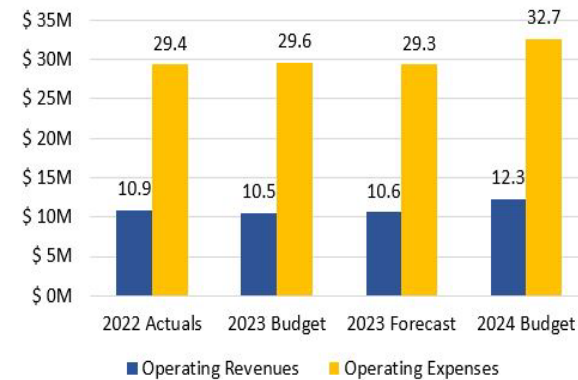
Transportation and Engineering

Overview

Deliver the operational, maintenance and construction services required for the County roads and bridges system for the safe and efficient operation for the public, both at present and in the future.

Core Activities

Daily road maintenance, winter maintenance, traffic operations, rehabilitation program, reconstruction of roads and bridge infrastructure.



2024 Highlights

- 48.8 km of annual roads rehabilitation as directed from the asset management review.
- Increased staffing levels to address roads maintenance on additional lane kilometers and maintain road maintenance standards.
- Scheduled maintenance on roads garages and the addition of an equipment storage building at Orr Lake garage.
- The 2024 transportation capital budget includes the continuation of multi-year road projects including County Road 21 and County Road 4, as well as several culvert structures that have reached the end of their useful life.

2024 DEPARTMENT BUDGETS



Transportation and Engineering Net Department Requirement (\$000's)

	2021	2022	2023	2023	2023F vs. 2023B		2024	2024B vs. 2023B	
	Actual	Actual	Budget	Forecast	Change	%	Budget	Change	%
					\$	%		\$	%
Operating Revenues									
Subsidies	7,443	6,978	6,975	6,975	0	0.0	8,703	1,727	24.8
Service Partners	0	0	0	0	0	0.0	0	0	0.0
User Fees	195	183	189	189	0	0.0	192	3	1.4
Miscellaneous Income	657	800	517	572	56	10.8	585	68	13.1
Transfer from Reserve	1,679	2,901	2,835	2,902	67	2.4	2,828	(7)	(0.3)
Total Revenues	9,973	10,862	10,517	10,639	123	1.2	12,307	1,791	17.0
Operating Expenses									
Client Benefit	0	0	0	0	0	0.0	0	0	0.0
Salaries and Benefits	7,825	7,718	8,480	8,400	(80)	(0.9)	8,951	471	5.6
Administration	2,702	4,023	3,433	3,470	37	1.1	3,865	431	12.6
Facilities	7,894	9,141	8,967	8,981	14	0.2	11,146	2,179	24.3
Cost of Service Delivery	6,276	8,366	8,746	8,436	(310)	(3.5)	8,695	(51)	(0.6)
Transfer to Reserve	1,253	148	0	56	56	100.0	0	0	0.0
Total Expenses	25,950	29,396	29,626	29,342	(283)	(1.0)	32,656	3,031	10.2
Total Operating Balance	(15,977)	(18,534)	(19,109)	(18,703)	406	(2.1)	(20,349)	(1,240)	6.5
Capital									
Capital Revenue	34,379	14,526	45,524	47,141	1,617	3.6	42,404	(3,120)	(6.9)
Capital Expenses	39,728	15,115	46,982	48,545	1,563	3.3	47,472	490	1.0
Net Capital	(5,349)	(588)	(1,458)	(1,404)	54	(3.7)	(5,068)	(3,610)	247.6
Net Department	(21,326)	(19,122)	(20,567)	(20,107)	460	(2.2)	(25,417)	(4,850)	23.6

Transportation and Engineering 2024 Budget vs. 2023 Budget Change

The 2024 Transportation and Engineering budget includes a net department requirement (total operating and capital) of \$25.4M, compared to \$20.6M in 2023, an increase of \$4.9M.

Operating

The Transportation and Engineering operating budget includes a total operating balance of \$20.3M, compared to \$19.1M in 2023, an increase of \$1.2M.

Subsidies are to increase by \$1.7M. This relates to the Canada Community-Building Funding and the Ontario Community Infrastructure Funding. These funds are used for roads rehabilitation work.

User Fees are to increase by \$3K.

Miscellaneous Income is to increase by \$68K. Aggregate revenues are anticipated to be \$58K higher based on historical actuals and additional recoveries related to pavement marking from adjacent municipalities.

Transfer from Reserve will decrease by \$7K.

Salaries and Benefits are anticipated to increase by \$471K. This relates to the addition of one FTE

Engineering Tech II, offset by the discontinuation of two summer student positions in Roads Construction. Further increases include the addition of two FTE Truck Driver/Labourers and 1.8 FTE Seasonal Truck Driver/Labourers in Roads Maintenance. Without these staffing changes, the increase would be \$99K or 1.1%.

Administration costs are expected to increase by \$431K. This is the result of insurance premium increases of \$381K, additional meal allowance budget due to scheduling changes, and a small addition to administration allocations.

Facilities costs are projected to increase by \$2.2M. This is predominantly due to the increase in roads rehabilitation costs of \$1.8M based on revised material costing and additional kilometers of rehabilitation work over 2023 levels. Other additions include \$40K for tree removal, durables painting for \$36K and snowmobile crossing paving for \$30K. Additional garage building maintenance costs of \$92K were identified beyond regular maintenance levels including overhead doors, electrical system upgrades and plumbing fixtures.

2024 DEPARTMENT BUDGETS



Cost of Service Delivery is planned to decrease by \$51K. This is mostly due to lower historical spending on material related to winter maintenance, culvert replacements, traffic studies, snow fencing and ditching for \$82K. As well, changes to fuel costs for gasoline and diesel create a net savings of \$52K. Offsetting increases include additional vehicle expenses based on more expensive parts and labour costs.

Capital

The Department's Capital budget is \$47.5M. The details for each project are on the Request Form(s) included.

2024 DEPARTMENT BUDGETS



Transportation and Engineering Capital Summary (\$000's)

Project Description	2024 Budget Expense	2024 Revenues						County Impact
		CCBF	DC	Other	City of Barrie	City of Orillia	Reserves	
Arnold Bridge	112	0	0	0	0	0	112	0
Beeton- Building Components	115	0	0	0	0	0	115	0
Boyne River Bridge	214	0	0	0	0	0	214	0
Centre Line Over Mad River 00346	417	0	0	0	0	0	417	0
Con 3 Lot 6/7 Culvert 017121	89	0	0	0	0	0	89	0
Con 3/4, Lot 12 Culvert	1,224	1,224	0	0	0	0	0	0
Con 4/5, Lot 1 Culvert	1,346	1,346	0	0	0	0	0	0
Con 8/9, Lot 8 Culvert	1,831	0	0	0	0	0	1,831	0
CR 17 Culvert 017123	61	0	0	0	0	0	61	0
CR 21 Reconstruction	7,439	0	6,473	0	0	0	0	966
CR 27 - Culvert South of 11th Line	69	0	34	0	0	0	0	34
CR 27 Reconstruction	313	0	292	0	0	0	0	22
CR 32 / 6th St / Concession 10	89	0	82	0	0	0	0	6
CR 4 Reconstruction	6,947	0	6,314	0	0	0	0	634
CR 43 Slope Stabilization	107	0	0	0	0	0	107	0
CR 53 Culverts at 8th Line, BWG	107	0	0	0	0	0	107	0
CR 53 Innisfil	438	0	372	0	0	0	0	66
CR 96 / CR 7 Intersection	164	0	150	0	0	0	0	13
Essa Intersection Improvements	157	0	147	0	0	0	0	11

2024 DEPARTMENT BUDGETS



Project Description	2024 Budget Expense	2024 Revenues						County Impact
		CCBF	DC	Other	City of Barrie	City of Orillia	Reserves	
Excavator Addition	765	0	0	0	0	0	0	765
Glen Huron Bridge	889	0	0	0	0	0	889	0
Line 7 Oro-Medonte Hwy 11 to CR 22	262	0	220	0	0	0	0	42
Matheson Creek Bridge	6,920	6,920	0	0	0	0	0	0
Midhurst- Building Components	93	0	0	0	0	0	93	0
North River Bridge	18	0	0	0	0	0	18	0
Nottawasaga Mono Adjala Bridge	916	916	0	0	0	0	0	0
Orr Lake-Equip Storage Building	203	0	0	0	0	0	0	203
Plow Truck Addition	475	0	475	0	0	0	0	0
Sheldon Creek Culvert	73	0	0	0	0	0	73	0
Stayner Bridge	59	0	0	0	0	0	59	0
Vehicle Replacement	1,224	0	0	0	0	0	1,224	0
Walkers Creek Culvert	694	0	0	0	0	0	694	0
Willow Creek Bridge	4,614	0	2,307	0	0	0	0	2,307
Willow Creek Structures	7,751	7,751	0	0	0	0	0	0
Wye River Bridge	157	0	0	0	0	0	157	0
Wye River North Bridge	1,007	1,007	0	0	0	0	0	0
Wye River South Bridge	112	0	0	0	0	0	112	0
Total Capital	47,472	19,165	16,867	0	0	0	6,372	5,068

Transportation and Engineering - Maintenance Staffing

Expenditure Title: Labourer/Truck Driver - Lane Additions

Strategic Direction: A - Growth Related Service Delivery

Description and scope

This request is for one full time Truck Driver/Labourer at the Beeton garage and one full time Truck Driver/Labourer at the Orr Lake garage. The County uploaded Line 7 from the Township of Oro Medonte on January 1, 2022. The road maintenance will be assumed by the County in June of 2024. The addition of 25 lane kilometers of road will require an additional winter maintenance plow route to be created with the corresponding FTE and winter seasonal staff to be hired which is detailed in a separate budget request form (Seasonal Labourer/Truck Driver - Lane Additions).

More recently, the County received jurisdiction of the 5th Line of Bradford, now known as County Road 14 from County Road 27 to the new Highway 400 interchange, resulting in an additional seven lane kilometers of road that were absorbed into an existing winter maintenance route. The County Road 4 expansion will also add an additional 20 lane kilometers and require two plows to maintain the expanded platform. Adding an additional plow to service this route will require an FTE plus one winter seasonal staff to be hired.

Justification

Currently in the winter months, the Beeton and Orr Lake Districts are maintained in accordance with the current winter maintenance standards. The plow routes are designed to achieve these levels of service. The current maintenance standard requires that Class 2 Roads be treated for icy conditions within four hours. Under many weather conditions, to maintain this standard, it takes two trips as the trucks are limited in capacity. At an average speed of 43 km/hour it takes approximately three hours to service a route. This time does not consider the pre-trip inspection, loading of materials and travel time to begin the route. In addition, the road maintenance required in the non-winter months is increasing with the additional platform, roadside, stormwater, traffic, and structure maintenance. This has resulted in routine maintenance being delayed for lack of resources.

Staffing Change Requests

Position	# of FTE	(\$000's)				Net County Impact
		Gross Salaries & Benefits				
Labourer/Truck Driver - Lane Additions	2.0	150				(150)

Transportation and Engineering - Maintenance Staffing

Expenditure Title: Seasonal Labourer/Truck Driver - Maintenance Standard
Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

This request is for one seasonal Truck Driver/Labourer (0.46 FTE) at the Midhurst garage and one seasonal Truck Driver/Labourer (0.46 FTE) at the Orr Lake garage. The Midhurst and Orr Lake Garages are responsible for 520 and 470 lane km of road respectively. Winter maintenance of the roads at both districts is broken down into routes that are designed in a logical order by location, distance from the garage; including minimization of deadheading (travel to start route). The ideal number of lane kilometers for a typical plow route is 60 lane kilometers. The maintenance standard calls for a Class 2 road to be treated within four hours. During the evening hours, both Midhurst and Orr Lake have winter maintenance routes that are more than 90 lane kilometers. The service time for a 90-kilometer route is more than four hours and this time does not include the pre-trip inspection, loading of materials, and travel time to begin the route.

Justification

Road maintenance has staff on duty from 7 AM until midnight, Monday to Friday. When plow operators are off duty and are called in, response times range between 30 minutes to an hour, reducing the time available to treat the roads. If a municipality or road authority fails to meet these standards, they may be liable for damages.

2024 DEPARTMENT BUDGETS



Staffing Change Requests

Position	# of FTE	(\$000's)				Net County Impact
		Gross Salaries & Benefits				
Seasonal Labourer/Truck Driver - Maintenance Standard	0.9	65				(65)



Transportation and Engineering - Maintenance Staffing

Expenditure Title: Seasonal Labourer/Truck Driver - Lane Additions
Strategic Direction: A - Growth Related Service Delivery

Description and scope	Justification
<p>This request is for one full time Truck Driver/Labourer at the Beeton garage and one full time Truck Driver/Labourer at the Orr Lake garage. The County uploaded Line 7 from the Township of Oro Medonte on January 1, 2022, with road maintenance being assumed by the County in June of 2024. The addition of 25 lane kilometers of road will require an additional winter maintenance plow route to be created and the corresponding FTE plus winter seasonal staff to be hired.</p> <p>More recently, the County received jurisdiction of the 5th Line of Bradford, now known as County Road 14 from County Road 27 to the new Highway 400 interchange, resulting in an additional seven lane kilometers of road that were absorbed into an existing winter maintenance route. The County Road 4 expansion will also add an additional 20 lane kilometers and require two plows to maintain the expanded platform. Adding an additional plow to service this route will require an FTE plus one winter seasonal staff to be hired.</p>	<p>Currently in the winter months, the Beeton and Orr Lake Districts are maintained in accordance with the current winter maintenance standards and plow routes are designed to achieve these levels of service. The current maintenance standard requires that Class 2 Roads be treated for icy conditions within four hours. Under many weather conditions it takes two trips, as the trucks are limited in capacity. At an average speed of 43 km/hour it takes 2.9 hours to service a route. This time does not consider the pre-trip inspection, loading of materials and travel time to begin the route.</p>

Staffing Change Requests

Position	# of FTE	(\$000's)				Net County Impact
		Gross Salaries & Benefits				
Seasonal Labourer/Truck Driver - Lane Additions	0.9	65				(65)

Transportation and Engineering - Construction Staffing

Expenditure Title: Engineering Tech II
Strategic Direction: A - Growth Related Service Delivery

Description and scope

The Transportation and Engineering departments responsibilities have grown because of Ministry changes to storm water approvals and the downloading of additional roads, subsequently there is a need for the addition of a full-time employee in the role of Engineering Technician II. This role will offer coverage to Engineering, Rehabilitation and Maintenance.

The following are areas where additional staffing support is required:

- Storm water management monitoring, annual inspections and maintenance of the County owned storm water management ponds, infiltration ditches, and oil grit separators.
- Paving inspection of capital projects; bridges, roads, and intersections.
- Steel beam guide rail and road cross culvert (non-structural) inventory, GPS locating, condition assessments and asset management.
- Surveying and construction layout for road rehabilitation contracts.

- Storm sewer and shouldering contract tender preparations, contract administration and inspection services.
- Emergency 911 signage annual inspections and monitoring program system.
- Presently scheduling of the rehabilitation program limits staff's ability to use vacation time during the construction season.

The new FTE will allow coverage to permit team members to take much needed vacation time, and succession planning.

Justification

Without the additional Engineering Technician II to provide coverage to engineering, rehabilitation and maintenance, there is risk of the County infrastructure falling below the minimum standards, which would result in longer cycle times and reduced levels of service. Additionally, our current staff will have to work longer hours which will risk our compliance with hours-of-service regulations.

2024 DEPARTMENT BUDGETS



Staffing Change Requests

Position	# of FTE	(\$000's)				Net County Impact
		Gross Salaries & Benefits				
Engineering Tech II	1.0	124				(124)

2024 DEPARTMENT BUDGETS



Transportation and Engineering - Construction Tangible Capital Asset (TCA)

Expenditure Title: Arnold Bridge
Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The Arnold Bridge is located on County Road 10, 3.7 km north of Highway 89, in Essa Township. The Bridge was constructed circa 1965. This rigid frame bridge carries two lanes of vehicular traffic across the Nottawasaga River tributary.

The environmental assessment and detail design of rehabilitation and replacement options began in 2023. Construction is scheduled to be completed in 2028.

Justification

The structure will continue to deteriorate, leading to an increase in the scope of rehabilitative work required and an increase in the construction costs.

Budget

Category	(\$000's)	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue		1,607	99	112	0	0	0	1,396	0
Capital Expense		1,607	99	112	0	0	0	1,396	0
Net Capital		0	0	0	0	0	0	0	0

2024 DEPARTMENT BUDGETS



Transportation and Engineering - Maintenance Tangible Capital Asset (TCA)

Expenditure Title: Beeton- Building Components
Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The Beeton Garage was built in 2011 and opened for operation in 2013. At the time of construction, municipal water was unavailable, but recently the Town has installed watermains near the Beeton property. The benefit of connecting to the municipal water supply will provide for the appropriate water supply to all facets of the garage operations, from truck maintenance to road maintenance activities.

Justification

The current drilled well has served its purpose, however a municipal water supply is preferred and will improve the ability to clean the equipment and service the buildings. Providing potable water will also benefit the health and welfare of County staff.

Budget

Category	(\$000's)	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue		115	0	115	0	0	0	0	0
Capital Expense		115	0	115	0	0	0	0	0
Net Capital		0	0	0	0	0	0	0	0

2024 DEPARTMENT BUDGETS



Transportation and Engineering - Construction Tangible Capital Asset (TCA)

Expenditure Title: Boyne River Bridge
Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The Boyne River Bridge is located on County Road 10, 80m north of Highway 89, in the Township of New Tecumseth. The bridge was constructed circa 1960. This bridge carries three lanes of vehicular traffic across the Boyne River.

The environmental assessment and detail design of rehabilitation and replacement options is on-going. Construction is scheduled to be completed in 2029.

Justification

The structure will continue to deteriorate, leading to an increase in the scope of rehabilitative work required and an increase in the construction costs.

Budget

Category	(\$000's)	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue		7,929	128	214	0	172	0	3,415	4,000
Capital Expense		8,019	218	214	0	172	0	3,415	4,000
Net Capital		(90)	(90)	0	0	0	0	0	0

2024 DEPARTMENT BUDGETS



Transportation and Engineering - Construction Tangible Capital Asset (TCA)

Expenditure Title: Centre Line Over Mad River 00346
Strategic Direction: A - Growth Related Service Delivery

Description and scope

The Centre Line Bridge is located on Centre Line Road, 0.4 km north of Mulmur-Nottawasaga Townline, in the Township of Adjala-Tosorontio. The Bridge was constructed circa 1950. This concrete slab on steel girder bridge carries two lanes of vehicular traffic across the Mad River.

The environmental assessment and detail design of rehabilitation and replacement options will begin in 2024. Construction is scheduled to be completed in 2026.

Justification

The structure will continue to deteriorate, leading to an increase in the scope of rehabilitative work required and an increase in the construction costs.

Budget

Category	(\$000's)	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue		2,829	0	417	0	2,412	0	0	0
Capital Expense		2,829	0	417	0	2,412	0	0	0
Net Capital		0	0	0	0	0	0	0	0

2024 DEPARTMENT BUDGETS



Transportation and Engineering - Construction Tangible Capital Asset (TCA)

Expenditure Title: Con 3 Lot 6/7 Culvert 017121
Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The Concession 3, Lot 6/7 Culvert is located on County Road 17, 160m west of Silk Line, in the Township of Severn. The corrugated steel culvert was constructed circa 1960. This culvert carries two lanes of vehicular traffic across an unnamed watercourse.

The environmental assessment and detail design of rehabilitation and replacement options will begin in 2024. The final design and approvals will be completed by 2025. Construction is planned to commence in 2025.

Justification

The structure will continue to deteriorate, leading to an increase in the scope of rehabilitative work required and an increase in the construction costs.

Budget

Category	(\$000's)	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue		956	0	89	866	0	0	0	0
Capital Expense		956	0	89	866	0	0	0	0
Net Capital		0	0	0	0	0	0	0	0

2024 DEPARTMENT BUDGETS



Transportation and Engineering - Construction Tangible Capital Asset (TCA)

Expenditure Title: Con 3/4, Lot 12 Culvert
Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The Concession 3/4, Lot 12 Culvert (057052) is located on Line 3 North, 0.7 km north of Highway 11, in the Township of Oro-Medonte. The Culvert was constructed circa 1935 and widened in 1965. This cast-in-place concrete box culvert carries two lanes of vehicular traffic across the Willow Creek Tributary.

The environmental assessment and utility relocations are complete. Detailed design and approval work for the replacement structure are ongoing. Construction to replace the culvert will occur in 2024.

Justification

The structure will continue to deteriorate, leading to an increase in the scope of rehabilitative work required and an increase in the construction costs.

Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
(\$000's)								
Capital Revenue	1,303	79	1,224	0	0	0	0	0
Capital Expense	1,687	463	1,224	0	0	0	0	0
Net Capital	(384)	(384)	0	0	0	0	0	0

Transportation and Engineering - Construction Tangible Capital Asset (TCA)

Expenditure Title: Con 4/5, Lot 1 Culvert
Strategic Direction: A - Growth Related Service Delivery

Description and scope

The Concession 4/5, Lot 1 Culvert is located on Burnside Line, 100m North of Division Road West, in the Township of Severn. The Culvert was constructed circa 1970. This culvert carries two lanes of vehicular traffic across the Silver Creek.

The environmental assessment and preliminary design report were completed in 2022. The detailed design and approval work will be completed in 2023 with construction to be completed in 2024.

The 2024 total project cost of \$1.5M is higher than the 2022 total project cost of \$864K by \$646K due to the 2022 costs being based on average historical costs, and the 2024 costs being based on a detailed engineering estimate. The project was also delayed a year, adding additional inflationary costs.

Justification

The structure will continue to deteriorate, leading to an increase in the scope of rehabilitative work required and an increase in the construction costs.

2024 DEPARTMENT BUDGETS



Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
(\$000's)								
Capital Revenue	1,346	0	1,346	0	0	0	0	0
Capital Expense	1,510	163	1,346	0	0	0	0	0
Net Capital	(163)	(163)	0	0	0	0	0	0

Transportation and Engineering - Construction Tangible Capital Asset (TCA)

Expenditure Title: Con 8/9, Lot 8 Culvert
Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The Concession 8/9, Lot 8 Culvert (092016) is located on County Road 92, 1.5 km west of County Road 27, in the Township of Springwater. The culvert was constructed circa 1955. This cast-in-place concrete box culvert carries two lanes of vehicular traffic across the Wye River Tributary. The environmental assessment and preliminary design report are complete for rehabilitation and replacement alternatives. The detailed design and approval work will be completed in 2023 with construction to be completed in 2024.

The 2024 total project cost of \$2.1M is higher than the 2022 total project cost of \$1.9M by \$238K due to the 2022 total being based on historical average costs, and the 2024 being based on a detailed engineering estimate.

Justification

The structure will continue to deteriorate, leading to an increase in the scope of rehabilitative work required and an increase in the construction costs.

Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
	(\$000's)							
Capital Revenue	1,831	0	1,831	0	0	0	0	0
Capital Expense	2,095	264	1,831	0	0	0	0	0
Net Capital	(264)	(264)	0	0	0	0	0	0

Transportation and Engineering - Construction Tangible Capital Asset (TCA)

Expenditure Title: CR 17 Culvert 017123
Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

Culvert 017123 is located on County Road 17, 100m north of Kitchen Sideroad, in the Township of Severn. The corrugated steel culvert was constructed circa 1960. This culvert carries two lanes of vehicular traffic across an unnamed watercourse.

The environmental assessment and detail design of rehabilitation and replacement options will begin in 2024. The final design and approvals will be completed by 2025. Construction is planned to commence in 2025.

Justification

The structure will continue to deteriorate, leading to an increase in the scope of rehabilitative work required and an increase in the construction costs.

Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
(\$000's)								
Capital Revenue	528	0	61	468	0	0	0	0
Capital Expense	528	0	61	468	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Transportation and Engineering - Construction Tangible Capital Asset (TCA)

Expenditure Title: CR 21 Reconstruction
Strategic Direction: A - Growth Related Service Delivery

Description and scope

County Road 21 forms a major east-west link in the Town of Innisfil to the 400 Highway. The environmental assessment for County Road 21 improvements (also known as Innisfil Beach Road) was completed in 2015 and includes the road section from County Road 27 east to the 20th Sideroad of Innisfil, a total distance of approximately 12 kms. The road will be reconstructed to a four-lane cross section with both rural and urban sections. There will also be improvements to intersections.

County Road 21 is divided into four construction phases; Phase 1: east of CR 4 to west of 20 Sideroad; Phase 2: west of CR 4 to east of CR 54; Phase 3: west of CR 54 to Industrial Park Road; and Phase 4: west of CR 53 to east of CR 27. The 2024 budget includes the second season of road reconstruction work scheduled in Phase 2 and

Con 7/8, Lot 13 Bridge 021047 replacement, utility relocations of Phase 3 and detailed design and property acquisitions for Phase 4.

The 2024 total project cost of \$73.7M is lower than the 2023 total project cost of \$77.7M by \$4M due to an updated engineer's cost estimate for Phase 3 construction and the elimination for the need of a site preparation contract and relocation of utilities prior to the construction contract.

Justification

This road project has been identified in the Transportation Master Plan as part of the overall transportation improvements required in the area. Capacity concerns already exist, and further delay of this project will have a negative impact on future congestion.

2024 DEPARTMENT BUDGETS



Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
(\$000's)								
Capital Revenue	65,632	43,035	6,473	6,188	9,936	0	0	0
Capital Expense	73,720	48,601	7,439	6,997	10,684	0	0	0
Net Capital	(8,088)	(5,566)	(966)	(809)	(748)	0	0	0

2024 DEPARTMENT BUDGETS



Transportation and Engineering - Construction Tangible Capital Asset (TCA)

Expenditure Title: CR 27 - Culvert South of 11th Line
Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The County Road 27 Culvert is located south of Line 11, in Bradford West Gwillimbury. This road cross culvert is considered a non-structural culvert and the year built is unknown. It is a concrete box culvert that carries two lanes of vehicular traffic across an unknown watercourse.

The environmental assessment and detail design of rehabilitation and replacement options, as well as retaining wall design will begin in 2024. Construction is planned to commence in 2026.

Justification

This structure was identified as requiring engineering design as County Maintenance Staff are not able to address the immediate concerns regarding the excess fill over the structure and stabilizing the side embankments.

Budget

Category	(\$000's)	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue		378	0	34	0	344	0	0	0
Capital Expense		756	0	69	0	688	0	0	0
Net Capital		(378)	0	(34)	0	(344)	0	0	0

Transportation and Engineering - Construction Tangible Capital Asset (TCA)

Expenditure Title: CR 27 Reconstruction
Strategic Direction: A - Growth Related Service Delivery

Description and scope

This project includes the section of County Road 27, from County Road 21 (Innisfil Beach Road) to County Road 90, a total distance of approximately 9.7 km. Alternative design improvements will include widening to a four-lane cross section including a paved median, horizontal and vertical alignment adjustments, addition of auxiliary lanes and illumination upgrades at sideroad intersections, roadside protection upgrades, addition of paved shoulders and drainage improvements.

The budget item for 2024 is the continuation of the environmental assessment and detail design for this project. The project will continue through to 2028 with the completion of the environmental assessment, as well as potential property purchase and the detailed design. The site preparation and utility relocations are planned to be completed in 2028 through to 2030. The construction

portion of County Road 27 from County Road 21 to Barrie is forecasted to begin in 2030 and be completed over three construction seasons.

The 2024 total project cost of \$62M is higher than the 2020 total project cost of \$56.7M by \$5.3M due to the additional cost for land acquisitions and utility work required. The project was also delayed two years, causing inflationary cost increases.

Justification

County Road 27 is a primary arterial road and forms a north-south link from Innisfil to the City of Barrie. This road project has been identified in the Transportation Master Plan as part of the overall transportation improvements required in the area. Capacity concerns already exist, and further delay of this project will have a negative impact on future congestion.

2024 DEPARTMENT BUDGETS



Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
(\$000's)								
Capital Revenue	57,215	726	292	290	1,993	4,502	5,889	43,524
Capital Expense	61,978	800	313	312	2,143	5,057	6,552	46,800
Net Capital	(4,763)	(74)	(22)	(22)	(150)	(555)	(664)	(3,276)

Transportation and Engineering - Construction Tangible Capital Asset (TCA)

Expenditure Title: CR 32 / 6th St / Concession 10
Strategic Direction: A - Growth Related Service Delivery

Description and scope

The intersection of County Road 32 with Sixth Street and Concession 10 North Nottawasaga is in the Town of Collingwood. It is currently a four-way intersection with four-way stop control. As part of the County's regular traffic monitoring in 2021, the total traffic volume is approaching the need for upgrades including possible signalization and the potential justification for additional turning lanes.

The 2024 budget item includes the environmental assessment and detail design. The environmental assessment and detail design will continue through to 2026. Potential property purchases will also be completed during this time.

The utility relocations are planned to be completed in 2027. The construction portion of County Road 32 with Sixth Street and Concession 10 North Nottawasaga is scheduled to begin in 2028.

Justification

It is expected that traffic will increase on County Road 32, Sixth Street, and Concession 10 North Nottawasaga due to the major development in the area. Delay may risk additional traffic congestion and delays during peak periods.

2024 DEPARTMENT BUDGETS



Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
(\$000's)								
Capital Revenue	4,927	60	82	493	742	513	3,038	0
Capital Expense	5,778	60	89	580	873	603	3,574	0
Net Capital	(851)	0	(6)	(87)	(131)	(90)	(536)	0

Transportation and Engineering - Construction Tangible Capital Asset (TCA)

Expenditure Title: CR 4 Reconstruction
Strategic Direction: A - Growth Related Service Delivery

Description and scope

Recommended improvements for County Road 4 (CR 4) from the Town of Bradford limit to County Road 89 (CR 89) include widening to a four-lane cross section including a paved median, horizontal and vertical alignment adjustments, addition of auxiliary lanes, off-road trail, and illumination upgrades at sideroad intersections. The budget for 2024 includes the detail design of Phase 2 and utility relocations of Phase 2. Reconstruction and utility relocations of Phase 1 was delayed due to the Bradford Bypass Grade Separation and will commence in 2024. Construction will be completed over two construction seasons. This section of County Road 4 is divided into three construction phases: Phase 1: from south of Line 9, BWG to north of 10th Line, Phase 2: from north of 10th Line to north of 12th Line and Phase 3: from north of 12th Line to north of CR 89.

The Environmental assessment for County Road 4 from County Road 89 to Barrie began in 2020 with construction planned between 2028 and 2031. In addition, the 2024 budget includes the construction of CR 4 at Innisfil 4th

Line intersection improvements in Churchill. The 2024 budget also includes the utility relocations at the intersection of CR 4 at Innisfil 9th Line for construction to be completed in 2025.

The 2024 total project cost of \$180.7M is lower than the 2023 total project cost of \$182.6M by \$1.9M due to the deferral of Phase 1 construction and contract administration/contract inspection to 2024 / 2025, the deferral of Phase 3 utility relocations and updating the EA/Engineering for the CR 4 widening from CR 89 to Barrie based on the consultant's proposal.

Justification

County Road 4 is a Class 1 road and forms a major north-south link from Barrie to Bradford in the southeast portion of the County. This road project has been identified in the Transportation Master Plan as part of the overall transportation improvements required in the area. Capacity concerns already exist, further delay of this project will have a negative impact on future congestion.

2024 DEPARTMENT BUDGETS



Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
(\$000's)								
Capital Revenue	167,528	30,920	6,314	24,588	20,365	13,231	12,911	59,199
Capital Expense	180,762	34,222	6,947	26,149	21,982	14,156	14,327	62,978
Net Capital	(13,234)	(3,303)	(634)	(1,561)	(1,616)	(925)	(1,416)	(3,779)

2024 DEPARTMENT BUDGETS



Transportation and Engineering - Construction Tangible Capital Asset (TCA)

Expenditure Title: CR 43 Slope Stabilization
Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

This project includes a road section along County Road 43 West, in Springwater Township. The storm water runoff causes erosion of the side slope and is undermining the road shoulders. The Transportation Maintenance department has installed temporary solutions to mitigate the undermining of the road shoulders. This project will include an engineering assessment to recommend a permanent slope stabilization solution. The 2024 budget item includes the engineering design with construction and contract administration to be completed in 2025.

Justification

Further delay to this project will continue to exhaust maintenance resources as well as threaten the integrity of the road as the side slope continues to erode.

Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
(\$000's)								
Capital Revenue	1,025	0	107	918	0	0	0	0
Capital Expense	1,025	0	107	918	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Transportation and Engineering - Construction Tangible Capital Asset (TCA)

Expenditure Title: CR 53 Culverts at 8th Line, BWG
Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

This project was identified by the Transportation Maintenance department. There are two road cross culverts located on County Road 53 on the north side of 8th Line, in Bradford West Gwillimbury that are failing. The corrugated steel pipe culverts have perforations in the tops of the barrels causing loss of roadway granular and potholes to develop in the wearing surface. The length of the culverts is insufficient causing on-going maintenance to reinforce the steep side slopes due to storm water erosion and undermining of the road shoulders. The Transportation Maintenance department has installed temporary solutions to mitigate the undermining of the road shoulders and potholes.

This project will include an engineering design for the replacement of the two corrugated steel pipe culverts. The 2024 budget item includes the engineering design with construction and contract administration to be completed in 2025.

Justification

Further delay to this project will continue to exhaust maintenance resources as well as threaten the integrity of the road as the culverts continue to deteriorate and the side slopes continue to erode.

2024 DEPARTMENT BUDGETS



Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
(\$000's)								
Capital Revenue	1,187	0	107	1,080	0	0	0	0
Capital Expense	1,187	0	107	1,080	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Transportation and Engineering - Construction Tangible Capital Asset (TCA)

Expenditure Title: CR 53 Innisfil
Strategic Direction: A - Growth Related Service Delivery

Description and scope

This project includes the section of County Road 53 (5th Sideroad), from County Road 21 (Innisfil Beach Road) to the City of Barrie limit, a total distance of approximately 2 km. Alternative design improvements will include widening to a four-lane cross section including a paved median, horizontal and vertical alignment adjustments, addition of auxiliary lanes and illumination upgrades at sideroad intersections, roadside protection upgrades, addition of paved shoulders and drainage improvements.

The environmental assessment will be completed in 2023. The preferred alternative has been identified as upgrading the road to a County road standard (wider lanes and wider shoulders) and intersection improvements (turning lanes and traffic signals).

The budget item for 2024 will continue the detail design for this project. The project will continue through to 2026 with the completion of the detail design, as well as

property acquisitions. The site preparation and utility relocations are planned to be completed in 2026. The construction portion of County Road 53 from County Road 21 to Barrie is forecasted to begin in 2027 and be completed over two construction seasons.

The 2024 total project cost of \$4.8M is lower than the 2020 total project cost of \$20.3M by \$15.5M due to a reduced scope of work determined through the environmental assessment process.

Justification

County Road 53 is a secondary arterial road and forms a north-south link from Innisfil to the City of Barrie annexed intensification lands. This road project has been identified in the Transportation Master Plan as part of the overall transportation improvements required in the area. Capacity concerns already exist, further delay of this project will have a negative impact on future congestion.

2024 DEPARTMENT BUDGETS



Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
	(\$000's)							
Capital Revenue	4,083	596	372	337	688	1,072	1,018	0
Capital Expense	4,802	700	438	397	810	1,261	1,197	0
Net Capital	(720)	(104)	(66)	(60)	(121)	(189)	(180)	0

2024 DEPARTMENT BUDGETS



Transportation and Engineering - Construction Tangible Capital Asset (TCA)

Expenditure Title: CR 96 / CR 7 Intersection
Strategic Direction: A - Growth Related Service Delivery

Description and scope

The intersection of County Road 96 (27/28 Sideroad Nottawasaga) with County Road 7 is in the Township of Clearview, located at the east limit of the Stayner By-Pass. It is currently a three-way intersection with a one-way stop control resulting in County Road 7 being the through road. As part of the County's regular traffic monitoring in 2021, the total traffic volume is approaching the need for upgrades including signalization and the potential justification for additional turning lanes.

The 2024 budget item includes the environmental assessment and detail design. The environmental

assessment and detail design will continue through to 2026. Potential property purchase will also be completed during this time. The utility relocations are planned to be completed in 2026. The construction portion of County Road 96 with County Road 7 is scheduled to begin in 2027.

Justification

It is expected that traffic will increase on County Road 96 and County Road 7 due to the major development in the area. Delay may risk additional traffic congestion and delays during peak periods.

Budget

Category	(\$000's)	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue		4,135	160	150	234	239	3,352	0	0
Capital Expense		4,481	160	164	255	260	3,643	0	0
Net Capital		(346)	0	(13)	(20)	(21)	(291)	0	0

2024 DEPARTMENT BUDGETS



Transportation and Engineering Tangible Capital Asset (TCA)

Expenditure Title: Essa Intersection Improvements
Strategic Direction: A - Growth Related Service Delivery

Description and scope

The intersection of County Road 56 with 25 Sideroad is in the Township of Essa. It is currently a four-way intersection with two-way stop control resulting in County Road 56 being the through road. As part of the County's regular traffic monitoring in 2022, the total traffic volume is approaching the need for upgrades including signalization or a roundabout and the potential justification for additional turning lanes.

The 2024 budget item includes the environmental assessment and detail design. The environmental

assessment and detail design will continue through to 2027. Potential property purchase will also be completed during this time. The site preparation contract is planned to be completed in 2027 with utility relocations to follow in 2028. The construction portion of County Road 56 with 25 Sideroad is scheduled to begin in 2028.

Justification

It is expected that traffic will increase on County Road 56 and 25 Sideroad Essa due to the major development in the Angus Line 5 area. Delay may risk additional traffic congestion and delays during peak periods.

Budget

Category	(\$000's)	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue		5,456	0	147	228	0	217	252	4,613
Capital Expense		5,861	0	157	245	0	233	270	4,955
Net Capital		(405)	0	(11)	(17)	0	(16)	(19)	(342)

2024 DEPARTMENT BUDGETS



Transportation and Engineering - Maintenance Tangible Capital Asset (TCA)

Expenditure Title: 2024 Excavator Additions
Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

This request is for the purchase of two tracked excavators to replace the 1998 gradall. The current gradall has reached the end of its useful life cycle. It is proposed the County purchase two tracked excavators that are expected to be less costly than replacing the existing gradall, which will exceed \$800K. Two rubber tracked (zero-turn) excavators will allow for more productivity when performing maintenance activities such as ditching, storm water work and shoulder rehabilitation. The summer construction/maintenance season is relatively short and there is an abundance of work that has been identified. The additional excavator will enable the County to better meet these service demands by allowing

employees to work on two projects at the same time with this type of equipment.

Justification

If two excavators are not purchased, the County will continue to use the gradall for work across all five districts. With only one piece of equipment to perform this work, the County will continue to experience decreased efficiency and underutilization of equipment due to scheduling. Identified maintenance work will not all be completed during the relatively short maintenance season due to resource constraints. Furthermore, as the gradall as at the end of its life cycle, costly repairs and maintenance costs will be incurred to keep it operational.

Budget

Category	(\$000's)	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Expense		765	0	765	0	0	0	0	0
Net Capital		(765)	0	(765)	0	0	0	0	0

Transportation and Engineering - Construction Tangible Capital Asset (TCA)

Expenditure Title: Glen Huron Bridge
Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The Glen Huron Bridge is located on Concession 8 South Nottawasaga, 100m North of Station Street, in the Township of Clearview. The bridge was constructed circa 1950. This bridge carries two lanes of vehicular traffic across the Mad River. This bridge was identified as needing to be rehabilitated. The environmental assessment and detail design for the rehabilitation options started in 2021 and is ongoing. The final design and approvals will be completed in 2023. Construction will be completed in 2024.

Justification

The structure will continue to deteriorate, leading to an increase in the scope of rehabilitative work required and an increase on the construction costs.

Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
(\$000's)								
Capital Revenue	949	60	889	0	0	0	0	0
Capital Expense	1,061	172	889	0	0	0	0	0
Net Capital	(112)	(112)	0	0	0	0	0	0

Transportation and Engineering - Construction Tangible Capital Asset (TCA)

Expenditure Title: Line 7 Oro-Medonte Hwy 11 to CR 22
Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

Line 7 Oro-Medonte is a collector road which has been recently transferred from the Township of Oro-Medonte to the County and forms a north-south link from Highway 11 to the Lake Simcoe Regional Airport. This project includes the section of Line 7 from Hwy 11 to County Road 22, approximately 12.6 km. Alternative design improvements will include upgrading the road cross section to a County standard, horizontal and vertical alignment adjustments, addition of auxiliary lanes and illumination upgrades at sideroad intersections, roadside protection upgrades, addition of partially paved shoulders, and drainage improvements.

The 2024 budget item includes the environmental assessment. The environmental assessment will continue through to 2027. Potential property purchase and the detail design will also be completed during this time. The site preparation and utility relocations are

planned to be completed in 2029 and 2030. The construction portion of Line 7 Oro-Medonte from Highway 11 to County Road 22 is scheduled to begin in 2030 and be completed over three construction seasons.

The 2024 total project cost of \$36.2M is lower than the 2023 total project cost of \$36.7M by \$546K due to receiving the consultant's proposal fees for the engineering assessment components of work.

Justification

This road project has been identified in the Transportation Master Plan as part of the overall transportation improvements required in the area. This project will improve the movement of goods and services and provide a connecting link between County Road 22 and Highway 11 and the Lake Simcoe Regional Airport.

2024 DEPARTMENT BUDGETS



Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
(\$000's)								
Capital Revenue	30,463	585	220	218	1,368	1,168	2,384	24,518
Capital Expense	36,177	609	262	260	1,629	1,391	2,838	29,188
Net Capital	(5,714)	(23)	(42)	(42)	(261)	(223)	(454)	(4,670)

2024 DEPARTMENT BUDGETS



Transportation and Engineering - Construction Tangible Capital Asset (TCA)

Expenditure Title: Matheson Creek Bridge
Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The Matheson Creek Bridge (027415) is located on County Road 27, 3.9 km North of Hwy 26, in the Township of Springwater. The bridge was constructed circa 1932. This concrete rigid frame bridge carries two lanes of vehicular traffic across the Matheson Creek.

The environmental assessment and detail design will be completed in 2023. Property acquisition was completed in 2021. The site preparation and utility relocations will be completed in 2023. The 2024 budget includes bridge replacement construction and contract administration and inspection services.

The 2024 total project cost of \$8.4M is higher than the 2023 total project cost of \$5.5M by \$2.9M due to receiving the updated engineer's cost estimate for construction, which includes road reconstruction costs for the realignment of the road in order to maintain traffic on the existing travel lanes during construction.

Justification

The structure will continue to deteriorate, leading to structure failure and closure of County Road 27, until the structure is replaced.

Budget

Category	(\$000's)	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue		7,872	952	6,920	0	0	0	0	0
Capital Expense		8,406	1,486	6,920	0	0	0	0	0
Net Capital		(534)	(534)	0	0	0	0	0	0

2024 DEPARTMENT BUDGETS



Transportation and Engineering - Maintenance Tangible Capital Asset (TCA)

Expenditure Title: Midhurst- Building Components
Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

In 2022, the County employed an engineering firm to perform a building condition assessment for the Midhurst Garage. Part of the assessment included a full HVAC and mechanical review and provides recommendations to update the facility to current building codes and industry standards. The installation of new exhaust fans, air intakes and a hazardous gas detection system are required to ensure the building provides a healthy and safe workspace for staff and visitors. The installation also brings the building up to code to meet industry standards.

Justification

If these building components are not replaced or upgraded, the Midhurst garage will not be in line with industry standards and code. There may be Health and Safety implications to employees working at the garage.

Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
(\$000's)								
Capital Revenue	93	0	93	0	0	0	0	0
Capital Expense	93	0	93	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Transportation and Engineering - Construction Tangible Capital Asset (TCA)

Expenditure Title: North River Bridge
Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The North River Bridge is located on Burnside Line, 0.4 km south of Warminster Road, in Severn Township. The bridge was constructed circa 1965. This bridge carries two lanes of vehicular traffic across the North River.

The environmental assessment and detail design of rehabilitation and replacement options will begin in 2023. Construction is planned to commence in 2030.

The 2024 total project cost of \$1.1M is higher than the 2023 total project cost of \$946K by \$178K due to the inflation costs for deferring the construction from 2026 to 2030.

Justification

The structure will continue to deteriorate, leading to an increase in the scope of rehabilitative work required and an increase in the construction costs.

Budget

Category	(\$000's)	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue		1,124	47	18	0	0	0	0	1,059
Capital Expense		1,124	47	18	0	0	0	0	1,059
Net Capital		0	0	0	0	0	0	0	0

2024 DEPARTMENT BUDGETS



Transportation and Engineering - Construction Tangible Capital Asset (TCA)

Expenditure Title: Nottawasaga Mono Adjala Bridge
Strategic Direction: A - Growth Related Service Delivery

Description and scope

The Nottawasaga Mono Adjala Townline Bridge (000195) is a boundary bridge shared between the County of Simcoe and Dufferin County. The bridge is located on Mono Adjala Townline Road, 200m north of County Road 1, in the Township of Adjala-Tosorontio. The bridge was constructed circa 1975. This slab on monolithic girders bridge carries two lanes of vehicular traffic across the Nottawasaga River.

The detail design and approval work will be completed in 2023. The project is being led by the County of Simcoe

and will involve Dufferin County in all key decisions. The County of Simcoe is responsible for fifty percent of the capital costs. Construction to be completed in 2024.

The 2024 total project cost of \$1M is lower than the 2020 total project cost of \$1.9M by \$838K due to budgeting only the County of Simcoe's portion of the project.

Justification

The structure will continue to deteriorate, leading to an increase in the scope of rehabilitative work required and an increase in the construction costs.

Budget

Category	(\$000's)	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue		916	0	916	0	0	0	0	0
Capital Expense		1,027	111	916	0	0	0	0	0
Net Capital		(111)	(111)	0	0	0	0	0	0

Transportation and Engineering - Maintenance Tangible Capital Asset (TCA)

Expenditure Title: Orr Lake-Equip Storage Building
Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The Orr Lake garage requires a 60' x100' x 26' tall (6,000 sq/ft) equipment storage building that will house equipment and critical supplies required for on going road maintenance activities. The building will consist of a steel frame with fabric cladding installed on a block wall. If constructed the building will house the grader, tractors, snow plows and materials such as cold patch, sign posts and traffic control devices.

Justification

Many of the County's assets are parked outside 12 months a year as the roads garages typically only offer enough indoor capacity for the plow trucks. With the addition of the equipment storage building, the County will have all equipment and critical supplies covered and out of the elements on a year-round basis. Storing equipment under cover is widely accepted in the industry as a method to protect assets and ensure they remain in working order then they are needed. Equipment left exposed to the environment increase maintenance costs and shorten the expected life cycle.

Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
(\$000's)								
Capital Expense	203	0	203	0	0	0	0	0
Net Capital	(203)	0	(203)	0	0	0	0	0

2024 DEPARTMENT BUDGETS



Transportation and Engineering - Maintenance Tangible Capital Asset (TCA)

Expenditure Title: Plow Truck Addition
Strategic Direction: A - Growth Related Service Delivery

Description and scope

The purchase of an additional plow truck is requested to ensure adequate coverage of the Beeton garage district, including the widening of County Road 4. County Road 4 is a Class Two Highway under the Minimum Maintenance Standards. The added lanes will require an additional plow for adequate service, as the existing vehicle will be unable to maintain the expanded platform effectively and efficiently.

Justification

This growth-related item will ensure that the County meets or exceeds the minimum maintenance standard set forth by the province. The additional lanes will require two plows working together to effectively maintain the road in accordance with the Minimum Maintenance Standards.

Budget

Category	(\$000's)	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue		475		475	0	0	0	0	0
Capital Expense		475		475	0	0	0	0	0
Net Capital		0	0	0	0	0	0	0	0

Transportation and Engineering - Construction Tangible Capital Asset (TCA)

Expenditure Title: Sheldon Creek Culvert
Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The Sheldon Creek Culvert is located on County Road 50, 3.7 km south of Highway 89, in the Township of Adjala-Tosorontio. The culvert was constructed circa 1960. This culvert carries two lanes of vehicular traffic across the Sheldon Creek.

The environmental assessment and detail design of rehabilitation and replacement options will begin in 2023.

The final design and approvals will be completed by 2025. Construction is planned to commence in 2030.

The 2024 total project cost of \$1.2M is higher than the 2023 total project cost of \$1M by \$176K due to inflation costs for deferring construction from 2025 to 2030.

Justification

The structure will continue to deteriorate, leading to an increase in the scope of rehabilitative work required and an increase in the construction costs.

Budget

Category	(\$000's)	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue		1,187	71	73	0	0	0	0	1,042
Capital Expense		1,187	71	73	0	0	0	0	1,042
Net Capital		0	0	0	0	0	0	0	0

Transportation and Engineering - Construction Tangible Capital Asset (TCA)

Expenditure Title: Stayner Bridge
Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The Stayner Bridge is located on County Road 91, 1.6 km west of County Road 42, in the Township of Clearview. The bridge was constructed circa 1965. This bridge carries two lanes of vehicular traffic across the Lamont Creek.

The environmental assessment and detail design of rehabilitation and replacement options will begin in 2023. Construction is planned to commence in 2028.

The 2024 total project cost of \$905K is higher than the 2023 total project cost of \$797K by \$108K due to delaying construction from 2025 to 2028.

Justification

The structure will continue to deteriorate, leading to an increase in the scope of rehabilitative work required and an increase in the construction costs.

Budget

Category	(\$000's)	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue		905	58	59	0	0	0	788	0
Capital Expense		905	58	59	0	0	0	788	0
Net Capital		0	0	0	0	0	0	0	0



Transportation and Engineering - Maintenance Tangible Capital Asset (TCA)

Expenditure Title: Vehicle Replacement
Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The Procurement Fleet and Property department manages the fleet replacement plan to ensure vehicle reliability and to maximize cost effectiveness of vehicle life cycles. The Asset Management Plan identifies assets to be reviewed and prioritized. Based on that review, replacement of three combination plow trucks should occur. These vehicles are categorized as "medium risk", classifying them as "consider for replacement" due to their age, odometer readings, condition and repair and maintenance costs. The condition of these vehicles is reflective of the extreme operational conditions in which they are employed maintaining roadways.

Justification

If these vehicles are not replaced in 2024, the cyclical process of replacing vehicles will require increased purchases in 2025 and will result in a decline in vehicle reliability while increasing repair and maintenance costs. These vehicles will be disposed at public auction. The plow trucks are expected to sell for \$20K each. The replacement vehicles will have improved emissions standards and fuel consumption lowering the County's carbon footprint.

2024 DEPARTMENT BUDGETS



Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
	(\$000's)							
Capital Revenue	1,224	0	1,224	0	0	0	0	0
Capital Expense	1,224	0	1,224	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Asset Information:

Unit #	Model Year	Odometer Reading (km/Hrs)	Life to Date Repair & Maintenance	Life Cycle	Historical Vehicle Fuel Consumption (in litres)	Projected Average 2023 Vehicle Fuel Consumption (in litres)	Carbon Intensity Reduction Over Lifecycle (in tonnes)
140-13	2013	297,593	\$204,553	12	20.7	19.3	14.5
190-12	2012	219,414	\$251,474	12	20.7	19.3	14.5
202-11	2011	168,768	\$176,958	12	20.7	19.3	14.5

Transportation and Engineering - Construction Tangible Capital Asset (TCA)

Expenditure Title: Walkers Creek Culvert
Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The Townline Bridge over Walkers Creek is a boundary bridge shared between the County of Simcoe and Dufferin County. The bridge is located on the boundary road, Mulmur Tosorontio Townline Road, 0.3 km south of Mulmur Nottawasaga Townline Road, in the Townships of Adjala-Tosorontio and Mulmur. The bridge was constructed circa 1940. This bridge carries two lanes of vehicular traffic across Walkers Creek.

The environmental assessment and design are on-going and is led by the County of Simcoe and Dufferin County will be involved in all key decisions. The County of

Simcoe is responsible for fifty percent of the capital costs. The design and approval work are on-going with land acquisitions completed, site preparation contract for utility relocations in progress and construction in 2024.

The 2024 total project cost of \$1.4M is lower than the 2023 total project cost of \$2.9M by \$1.5M due to an updated engineer's cost estimate.

Justification

The structure will continue to deteriorate, leading to structure failure and closure of Mulmur Tosorontio Townline Road, until the structure is replaced.

Budget

Category	(\$000's)	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue		727	32	694	0	0	0	0	0
Capital Expense		1,392	697	694	0	0	0	0	0
Net Capital		(665)	(665)	0	0	0	0	0	0

Transportation and Engineering - Construction Tangible Capital Asset (TCA)

Expenditure Title: Willow Creek Bridge
Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The Willow Creek Bridge is located on County Road 27, 0.5 km north of Hwy 26, in the Township of Springwater. The bridge was constructed circa 1968 and is a concrete slab on steel I-girder bridge. The bridge carries four lanes of County Road 27 vehicular traffic across the Willow Creek.

The structure was previously rehabilitated in 2000, with partial and full depth deck repairs and a 50 mm silica fume modified concrete overlay and barrier wall replacement. The preferred rehabilitation alternative includes the replacement of the deck on the existing girders, with a slight increase to the driving platform width. The rehabilitation detail design and approval work will be

completed in 2023. Construction is planned to commence in 2024.

The 2024 total project cost of \$7.6M is higher than the 2015 total project cost of \$4.9M by \$2.7M due to updated engineer's cost estimate for construction, and additional inflationary increases delaying the project from 2022 to 2024.

Justification

County Road 27 is a main north / south primary arterial route carrying traffic into and out of the Town of Midhurst and the City of Barrie. The structure will continue to deteriorate, leading to an increase in the scope of rehabilitative work required and an increase in the construction costs.

2024 DEPARTMENT BUDGETS



Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
(\$000's)								
Capital Revenue	3,836	1,529	2,307	0	0	0	0	0
Capital Expense	7,617	3,003	4,614	0	0	0	0	0
Net Capital	(3,781)	(1,474)	(2,307)	0	0	0	0	0

Transportation and Engineering - Construction Tangible Capital Asset (TCA)

Expenditure Title: Willow Creek Structures
Strategic Direction: A - Growth Related Service Delivery

Description and scope

There are four structures located on County Road 28, between 1.2 km and 2.3 km north of County Road 43, in the Township of Springwater. These structures were originally constructed circa 1950 and widened in 2005. The four structures include three bridges: cast-in-place concrete slab on T-beams or box beams and one open footing box culvert. All four structures carry two lanes of vehicular traffic across various channels of the Willow Creek.

The environmental assessment is complete. The detail design and approval work for the replacement structures will continue in 2023. Two of the four structures will be replaced in 2024 with the remaining two structures to be replaced in 2025. The staggered construction schedule is required due to the proximity of the traffic staging required at each site.

The 2024 total project cost of \$16.2M is higher than the 2020 total project cost of \$7.4M by \$8.8M due to the 2020 costs being based on average historical costs, and the 2024 costs being based on a detailed engineering estimate. Additional work related to the foundation and consideration for the Minesing wetlands have contributed to higher-than-average costs. The replacement of the structures was moved out 1-2 years, causing inflationary cost increases.

Justification

The original portion of the structures will continue to deteriorate, leading to an increase in the scope of rehabilitative works required and an increase in the construction costs.

2024 DEPARTMENT BUDGETS



Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
(\$000's)								
Capital Revenue	7,751	0	7,751	0	0	0	0	0
Capital Expense	16,190	547	7,751	7,891	0	0	0	0
Net Capital	(8,438)	(547)	0	(7,891)	0	0	0	0

2024 DEPARTMENT BUDGETS



Transportation and Engineering - Construction Tangible Capital Asset (TCA)

Expenditure Title: Wye River Bridge
Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The Wye River Bridge is located on County Road 27, 1.8 km north of Flos Road 10, in the Township of Springwater. The bridge was constructed circa 1933 and rehabilitated in 2003. The original rigid frame structure was widened in 2003. This single span bridge carries two lanes of vehicular traffic across the Wye River Tributary.

During the design of the Wye River South Bridge, located approximately 250m south of the subject Bridge, it was determined that the traffic staging required to replace the Wye River South Bridge would be restricted by the proximity and geometry of the Wye River Bridge.

The 2024 budget item includes the detailed design for the replacement structure. For economies of scale and reduction to the impact of traffic, the bridge replacement construction will be completed under one contract combined with the replacement of the Wye River South Bridge, in 2026.

Justification

The structure will continue to deteriorate, leading to structure failure and closure of County Road 27, until the structure is replaced.

Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue	727	90	157	0	479	0	0	0
Capital Expense	727	90	157	0	479	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Transportation and Engineering - Construction Tangible Capital Asset (TCA)

Expenditure Title: Wye River North Bridge
Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The Wye River North Bridge is located on County Road 6, 0.6 km north of Concession 3 West, in the Township of Tiny. The Wye River North Bridge is a 5-span reinforced concrete slab on precast girders. It carries 2 lanes of traffic over the Wye River Tributary in the Township of Tiny.

A bridge rehabilitation contract for this structure was completed in 2018 including a concrete overlay and installation of a Matacryn Waterproofing system along with other rehabilitative improvements. It was identified in the spring of 2023 that the new waterproofing system had debonded from the concrete deck on the northbound lane of County Road 6. The exposed concrete overlay is showing signs of premature failure. The warranty period expired in 2022 for the 2018 bridge rehabilitation contract.

The engineering investigation and assessment of the Matacryn failure will be completed in 2023. The remediation design options will be developed with construction to follow in 2024.

Justification

The structure will continue to deteriorate rapidly due to the loss of a waterproofing system on the exposed concrete deck, leading to an increase in the scope of rehabilitative work required, an increase in the construction costs as well as a reduced expected life span of the structure.

2024 DEPARTMENT BUDGETS



Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
(\$000's)								
Capital Revenue	1,540	533	1,007	0	0	0	0	0
Capital Expense	3,459	2,452	1,007	0	0	0	0	0
Net Capital	(1,919)	(1,919)	0	0	0	0	0	0

Transportation and Engineering - Construction Tangible Capital Asset (TCA)

Expenditure Title: Wye River South Bridge
Strategic Direction: A - Growth Related Service Delivery

Description and scope

The Wye River South Bridge (027574) is located on County Road 27, 150 m north of Flos Road 10, in the Township of Springwater. The bridge was constructed circa 1928 and rehabilitated in 2003. The interior section of the superstructure is comprised of reinforced concrete slab on steel I-beams and the exterior section of the superstructure is comprised of reinforced concrete slab on reinforced concrete T-beams. The single span bridge carries two lanes of vehicular traffic across the Wye River.

The environmental assessment and design are on-going and will be completed in 2024 for the replacement of this structure. Construction will be completed in 2026.

The 2024 total project cost of \$4.7M is higher than the 2017 total project cost of \$2.7M by \$2M due to the 2017 project cost being based on preliminary cost estimates and the additional inflationary costs from the project being deferred from 2018 to 2026.

Justification

The structure will continue to deteriorate, leading to structure failure and closure of County Road 27, until the structure is replaced.

Budget

Category	(\$000's)	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue		4,193	0	112	272	3,810	0	0	0
Capital Expense		4,689	496	112	272	3,810	0	0	0
Net Capital		(496)	(496)	0	0	0	0	0	0

Solid Waste Management



2024 DEPARTMENT BUDGETS



Solid Waste Management

Overview

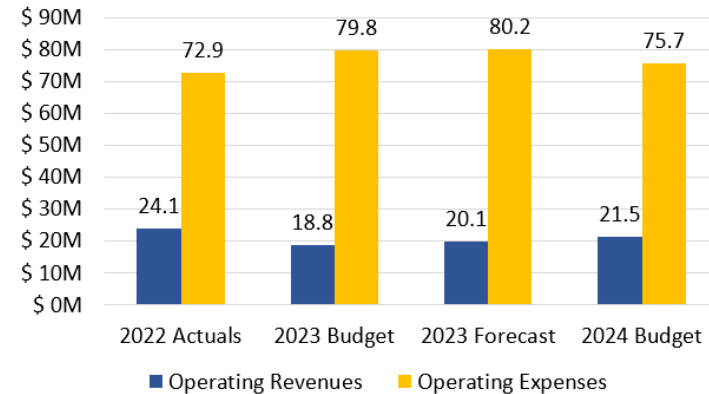
Responsible for all solid waste management duties and requirements of the County of Simcoe.

Core Activities

Curbside collection of garbage, organics and recycling utilizing the automated cart system. Special curbside collections of leaf and yard waste, Christmas trees, batteries, textiles, and electronics. Transfer operations, processing, and disposal for all waste materials. Public drop-off facility operations including eighteen diversion programs.

Landfill operations including environmental monitoring/compliance and management of closed facilities.

Environmental/landfill remediation projects and future capacity planning.



2024 Highlights

- Site improvements to support waste drop off facilities and compost operations.
- Equipment replacements that are recommended based on the County’s Asset Management Plan.
- January 1, 2024 transition for blue-box recycling where the County has agreed to provide curbside recycling collection, promotion and education supporting recycling, and facility depot collection of recycling from our waste sites.
- Reaching capacity at the Site 2 - Collingwood Landfill Site and the increased waste export necessary for disposal of garbage.

2024 DEPARTMENT BUDGETS



Solid Waste Management Net Department Requirement (\$000's)

	2021	2022	2023	2023	2023F vs. 2023B		2024	2024B vs. 2023B	
	Actual	Actual	Budget	Forecast	Change	%	Budget	Change	%
					\$	%		\$	%
Operating Revenues									
Subsidies	5,782	6,612	6,470	7,415	946	14.6	14,975	8,506	131.5
Service Partners	0	0	0	0	0	0.0	0	0	0.0
User Fees	6,454	5,699	5,814	5,267	(547)	(9.4)	5,447	(367)	(6.3)
Miscellaneous Income	6,827	7,588	4,566	5,373	807	17.7	1,100	(3,466)	(75.9)
Transfer from Reserve	2,902	4,233	2,000	2,000	0	0.0	0	(2,000)	(100.0)
Total Revenues	21,965	24,132	18,849	20,056	1,206	6.4	21,523	2,673	14.2
Operating Expenses									
Client Benefit	0	0	0	0	0	0.0	0	0	0.0
Salaries and Benefits	7,635	8,543	9,899	9,698	(201)	(2.0)	10,056	157	1.6
Administration	2,240	2,003	1,985	2,010	25	1.3	2,036	52	2.6
Facilities	1,430	1,411	1,687	1,648	(39)	(2.3)	1,640	(48)	(2.8)
Cost of Service Delivery	44,691	56,440	62,536	63,181	645	1.0	58,231	(4,305)	(6.9)
Transfer to Reserve	3,874	4,481	3,700	3,700	0	0.0	3,700	0	0.0
Total Expenses	59,870	72,878	79,807	80,237	431	0.5	75,663	(4,144)	(5.2)
Total Operating Balance	(37,905)	(48,746)	(60,957)	(60,182)	776	(1.3)	(54,141)	6,817	(11.2)
Capital									
Capital Revenue	28,810	4,356	1,856	2,225	369	19.9	4,154	2,298	123.8
Capital Expenses	30,942	8,837	4,959	5,000	41	0.8	5,215	256	5.2
Net Capital	(2,131)	(4,480)	(3,103)	(2,775)	327	(10.6)	(1,061)	2,042	(65.8)
Net Department	(40,037)	(53,226)	(64,060)	(62,957)	1,103	(1.7)	(55,201)	8,859	(13.8)

Solid Waste Management 2024 Budget vs. 2023 Budget Change

The 2024 Solid Waste Management budget includes a net department requirement (total operating and capital) of \$55.2M, compared to \$64.1M in 2023, a decrease of \$8.9M.

Operating

The Solid Waste Management operating budget includes a total operating balance of \$54.1M, compared to \$61.0M in 2023, a decrease of \$6.8M.

Subsidies are to increase by \$8.5M. Subsidies received from Circular Materials Ontario (CMO) have increased by \$8.5M over the amount previously managed by the Resource Productivity and Recovery Authority (RPRA) as the transition to full producer responsibility occurs in 2024. The subsidy covers the cost of recycling collection as well as costs for promotion & education, carts, and related Blue Box program expenses.

User Fees are to decrease by \$367K. While curbside tonnages have increased and overall tonnages remain stable, residential drop off tonnages are lower through 2023. As this trend is anticipated to continue, a reduction to revenues is expected.

Miscellaneous Income is to decrease by \$3.5M. The main change is related to co-mingled recyclables sales of \$2.3M which will no longer be realized by the County due to the transition of the Blue Box program responsibility to producers. This revenue decrease is offset in Subsidies through the revenue received from CMO as is a decrease of \$160K in special collections revenue. In addition, scrap metal revenues are anticipated to be lower by \$500K due to lower market pricing, and a one-time revenue in 2023 related to the Oro Landfill results in a \$479K reduction.

Transfer from Reserve will decrease by \$2.0M. Planned reserve use to smooth increases resulting from the implementation of the curbside collection contract in 2021 have been phased out.

Salaries and Benefits are anticipated to increase by \$157K. This is due to standard salary and benefit increases and non-union wage review adjustments.

Administration costs are expected to increase by \$52K. Insurance premiums have escalated by \$152K, and advertising and promotional costs for the organics campaign are adding \$160K. These increases are offset by reductions in space rental of \$124K, the transition of

2024 DEPARTMENT BUDGETS



the curbside audit to be completed in-house saves \$43K, and the discontinuation of the special collection bags mail out decreases costs by \$103K.

Facilities costs are projected to decrease by \$48K. Many items in this category make up the overall decrease. The main contributors are property taxes of \$22K due to tax status changes and re-assessments, building maintenance and supplies of \$24K, and a \$42K reduction to spending on Utility Terrain Vehicles. These reductions have been partially offset by increases in household hazardous waste disposal costs of \$16K, and equipment maintenance of \$18K.

Cost of Service Delivery is planned to decrease by \$4.3M. As a result of the Blue Box program transition, the County is no longer responsible for, or managing the transfer, haulage, and processing of recyclables on behalf of CMO. As well, there will be a decrease in remaining haulage costs for other materials as more work

will be performed in house. Leaf and yard waste collection costs are also reduced slightly. These decreases total \$7.9M and are offset by increases of \$856K to curbside collection contract cost, \$200K in organics processing, and \$287K in site capping and maintenance costs mainly relating to the closure of Site 2 (Collingwood). As well, there is an expected increase of \$250K to the multi-residential rebate program costs, and \$478K in vehicle expenses based on current expense trends. In addition, the closure of Site 2 results in the requirement to export additional tonnages of garbage at a cost of \$1.5M.

Transfer to Reserve will not change in 2024.

Capital

The Department's Capital budget is \$5.2M. The details for each project are on the Request Form(s) included.

2024 DEPARTMENT BUDGETS



Solid Waste Management Capital Summary (\$000's)

Project Description	2024 Budget Expense	2024 Revenues						County Impact
		CCBF	DC	Other	City of Barrie	City of Orillia	Reserves	
Cart Growth and Replacement	406	0	164	0	0	0	0	241
Recycling Compactor Additions	117	0	0	0	0	0	0	117
Site 27 Remediation	374	0	0	0	0	0	0	374
Site 9 Development	105	0	0	0	0	0	0	105
Site Improvements and Paving	283	0	59	0	0	0	0	223
Vehicle Replacement	3,931	0	0	0	0	0	3,931	0
Total Capital	5,215	0	223	0	0	0	3,931	1,061

Solid Waste Management Tangible Capital Asset (TCA)

Expenditure Title: Cart Growth and Replacement
Strategic Direction: A - Growth Related Service Delivery

Description and scope

The automated waste cart collection and cart size exchange program necessitates the purchase of additional carts to account for growth, replacement of lost, stolen, or broken carts, and for size exchange inventory. Exact quantities are based on need. The costs associated with periphery products or services to ensure the ongoing purchase and distribution of carts are also included. Pricing is subject to annual escalation based on CPI, fluctuations in plastic resin values and the US exchange rate. The cost of the recycling carts is offset by

a subsidy within the Solid Waste Management operating budget provided through an agreement with Circular Materials Ontario for the provision of recycling collection.

Justification

An inventory of carts must be maintained to provide carts to newly built residential and commercial units (growth), substitution for existing carts that are broken (replacement) and for cart size exchanges. Without adequate inventory levels, the County will not be able to properly service residents.

Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue	164	0	164	0	0	0	0	0
Capital Expense	406	0	406	0	0	0	0	0
Net Capital	(241)	0	(241)	0	0	0	0	0

2024 DEPARTMENT BUDGETS



Solid Waste Management Tangible Capital Asset (TCA)

Expenditure Title: Recycling Compactor Additions
Strategic Direction: A - Growth Related Service Delivery

Description and scope

A second recycling compactor is required at both the Oro Landfill and the North Simcoe Transfer Station due to higher traffic volumes and the removal of recycling transfer from these locations starting in January 2024. Two compactor bins will be required to ensure adequate storage and transfer capacity for the collected recycling for an added cost of \$15K.

Justification

Failure to add a second compactor unit at these locations could result in increased wait times for users at the site to deposit recycling.

Budget

Category	(\$000's)	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Expense		117	0	117	0	0	0	0	0
Net Capital		(117)	0	(117)	0	0	0	0	0

2024 DEPARTMENT BUDGETS



Solid Waste Management Tangible Capital Asset (TCA)

Expenditure Title: Site 27 Remediation
Strategic Direction: D - Environmental Sustainability

Description and scope

It is being recommended to remediate the Essa Stump Dump (Site 27), as outlined in the Solid Waste Management Department's long-term plan. The remediation would involve the identification, excavation, and grinding of historic stumps that were disposed of at the site before the County took ownership of the site in 1990. Currently staff are working to submit applications to the Ministry of the Environment, Conservation and Parks and upon receiving the necessary approvals, the work to remediate the site would take place in 2024.

Justification

Remediation of this site will remove the necessity of D4 study requirements for any future development applications within 500m of the landfill footprint and the possibility of the future sale of the site. Proceeds from the sale may partially offset the cleanup costs. As well, the County will continue to be responsible for the environmental liability of this site and be required to enforce the D4 study requirements for new development applications within 500m of the site.

Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Expense	417	43	374	0	0	0	0	0
Net Capital	(417)	(43)	(374)	0	0	0	0	0
Net Expenditure	(417)	(43)	(374)	0	0	0	0	0

2024 DEPARTMENT BUDGETS



Solid Waste Management Tangible Capital Asset (TCA)

Expenditure Title: Site 9 Development
Strategic Direction: A - Growth Related Service Delivery

Description and scope

The relocation of the Matchedash Waste Facility to the Medonte Landfill site was a recommendation of the Waste Strategy. Staff are currently going through the Closure Plan process for the Medonte Landfill and through this process are proposing utilizing Site 9 as a composting facility and residential waste drop off (transfer station) location to replace Site 8. In 2024, staff will proceed with the necessary consultant work to design the site and receive the approvals necessary to move forward with the project.

Justification

Should work not proceed for the design and approvals for a Medonte Landfill Transfer Station, Matchedash Transfer Station will continue to experience site congestion for residents and staff. The Matchedash Transfer Station does not have the ability to expand and has limited services available (lacks hydro, water, reliable internet, etc.). Site 9 (Medonte Landfill) is situated in a location that can service those same residents that utilize the Matchedash Facility. Furthermore, opening Site 9 is expected to alleviate some of the traffic at neighbouring Waste Management Facilities and provide an additional compost facility, as the County's current compost facilities are nearing capacity.

Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
(\$000's)								
Capital Expense	5,971	0	105	4,351	1,515	0	0	0
Net Capital	(5,971)	0	(105)	(4,351)	(1,515)	0	0	0
Net Expenditure	(5,971)	0	(105)	(4,351)	(1,515)	0	0	0

2024 DEPARTMENT BUDGETS



Solid Waste Management Tangible Capital Asset (TCA)

Expenditure Title: Site Improvements and Paving
Strategic Direction: A - Growth Related Service Delivery

Description and scope

It is recommended to continue improving the appearance and usability of the County's waste management facilities. Facility improvements typically consist of road and diversion pad paving and general site improvements. In 2024, this capital item will be used for paving at the North Simcoe Transfer Station and Nottawasaga Landfill and modifying transfer set ups at multiple sites to ensure efficient and safe loading of County transfer trucks. This will ensure longevity of the diversion areas, increased utilization of the area and improved conditions in all seasons.

Justification

If the request is not approved, dust will continue to be of concern for some users of the County's facilities and sites will depreciate at a quicker rate. In addition, sites will not be properly set up for waste transfer and gravel areas will continue to require annual repairs.

Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
Capital Revenue	59	0	59	0	0	0	0	0
Capital Expense	283	0	283	0	0	0	0	0
Net Capital	(223)	0	(223)	0	0	0	0	0

Solid Waste Management Tangible Capital Asset (TCA)

Expenditure Title: Vehicle Replacement
Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The Procurement Fleet and Property department manages the fleet replacement plan to ensure vehicle reliability and to maximize cost effectiveness of the vehicle life cycles. Replacement of one skid steer (Unit #79-12), one dozer (Unit #03-02), one float trailer (Unit #51-12), one loader (Unit #90-11), one compact loader (Unit #95-09), one grinder (Unit #16-13) and one highway tractor (Unit #55-14) are requested based on the County's Asset Management Plan. These vehicles are categorized as "medium risk" classifying them as "consider for replacement" due to their age, odometer readings, condition and repair and maintenance costs. The overall condition of these vehicles is reflective of the extreme operational conditions in which they are employed. These vehicles are projected to have increased risk of becoming unreliable resulting in escalated repair and maintenance costs and operational downtime, which will adversely affect on the provision of services.

Justification

If these vehicles are not replaced in 2024, the cyclical process of replacing vehicles will require increased purchases in 2025 and will result in a decline of vehicle reliability while increasing repair and maintenance costs. These vehicles will be disposed at public auction, the skid steer is expected to sell for \$25K, the dozer for \$30K, the float trailer for \$8K, the compact loader for \$20K, the loader for \$60K, the grinder \$250K and the highway tractor \$40K. The replacement vehicles will have improved emissions standards and improved fuel consumption lowering the County's carbon footprint.

2024 DEPARTMENT BUDGETS



Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
(\$000's)								
Capital Revenue	3,931	0	3,931	0	0	0	0	0
Capital Expense	3,931	0	3,931	0	0	0	0	0
Net Expenditure	0	0	0	0	0	0	0	0

Asset Information:

Unit #	Model Year	Odometer Reading (km/Hrs)	Life to Date Repair & Maintenance	Life Cycle	Historical Vehicle Fuel Consumption (in litres)	Projected Average 2023 Vehicle Fuel Consumption (in litres)	Carbon Intensity Reduction Over Lifecycle (in tonnes)
79-12	2012	9,210	\$93,915	10	15	11.5	112.5
03-02	2003	8,683	\$90,668	15	n/a	n/a	n/a
51-12	2012	191,121	\$118,824	20	n/a	n/a	n/a
95-09	2009	8,791	\$62,786	15	n/a	n/a	n/a
90-11	2011	12,427	\$103,294	15	n/a	n/a	n/a
16-13	2013	5,181	\$808,031	8	n/a	n/a	n/a
55-14	2014	669,921	\$221,907	8	26	24.4	224.2

*Consumption based on average litres per 100 km for road vehicles and average litres per hour for heavy equipment

Forestry



2024 DEPARTMENT BUDGETS



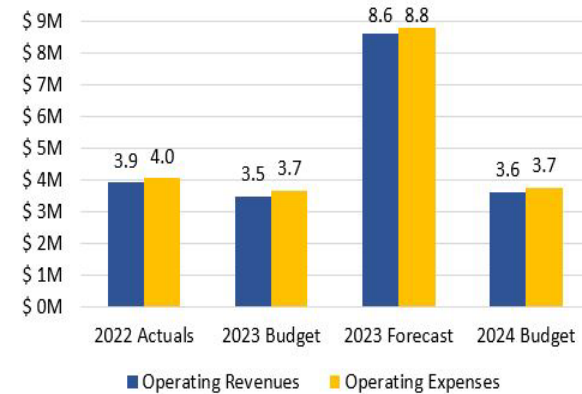
Forestry

Overview

Primarily responsible for the management of the County Forest to maximize the ecological, social, and economic values it provides. Also responsible for the administration and enforcement of the Forest Conservation By-law which protects woodlands on private lands.

Core Activities

Long range planning is guided by a 20-year management plan. Improving the health, diversity and value of the County Forest is achieved through operations including tree planting, controlled burning, invasive species management and selective harvesting. Property management includes maintaining access roads, gates, signs, and other infrastructure. Managing the recreational use of County Forest is accomplished by working with partners and enforcing the Recreation Policy.



2024 Highlights

- Expanded patrols / increased by-law presence to improve compliance.
- Increased focus on invasive plant management, property maintenance and infrastructure.

2024 DEPARTMENT BUDGETS



Forestry

Net Department Requirement (\$000's)

	2021	2022	2023	2023	2023F vs. 2023B		2024	2024B vs. 2023B	
	Actual	Actual	Budget	Forecast	Change	%	Budget	Change	%
					\$	%		\$	%
Operating Revenues									
Subsidies	0	0	0	0	0	0.0	0	0	0.0
Service Partners	0	0	0	0	0	0.0	0	0	0.0
User Fees	2,068	2,510	2,068	2,068	0	0.0	2,071	4	0.2
Miscellaneous Income	73	55	37	5,163	5,126	-	37	0	0.0
Transfer from Reserve	0	1,359	1,386	1,381	(5)	(0.4)	1,514	128	9.2
Total Revenues	2,141	3,924	3,491	8,612	5,121	146.7	3,623	132	3.8
Operating Expenses									
Client Benefit	0	0	0	0	0	0.0	0	0	0.0
Salaries and Benefits	750	915	935	935	0	0.0	1,027	93	9.9
Administration	91	96	180	183	3	1.4	76	(104)	(58.0)
Facilities	194	165	184	184	0	0.0	230	46	25.2
Cost of Service Delivery	228	303	245	250	5	2.0	307	62	25.2
Transfer to Reserve	951	2,565	2,118	7,231	5,113	241.5	2,108	(9)	(0.4)
Total Expenses	2,213	4,045	3,661	8,782	5,121	139.9	3,748	87	2.4
Total Operating Balance	(72)	(121)	(170)	(170)	0	0.0	(126)	45	(26.2)
Capital									
Capital Revenue	67	162	48	168	120	252.8	30	(18)	(36.8)
Capital Expenses	67	162	48	168	120	252.8	30	(18)	(36.8)
Net Capital	0	0	0	0	0	0.0	0	0	0.0
Net Department	(72)	(121)	(170)	(170)	0	0.0	(126)	45	(26.2)

Forestry 2024 Budget vs. 2023 Budget Change

The 2024 Forestry budget includes a net department requirement (total operating and capital) of \$126K, compared to \$170K in 2023, a decrease of \$45K.

Operating

The Forestry operating budget includes a total operating balance of \$126K, compared to \$170K in 2023, a decrease of \$45K.

User Fees are to increase by \$4K.

Miscellaneous Income is the same as in 2023.

Transfer from Reserve will increase by \$128K. The Forestry bylaw requires that a transfer from reserve is done to fund all forestry management related expenses. The transfer covers all expense increases attributed to the management of County forests including items such as the addition of a Bylaw Assistant and regular salary increases, higher grounds maintenance costs, and increased forest tending costs. Reductions to costs such as consulting slightly offset the required increase.

Salaries and Benefits are anticipated to increase by \$93K. This includes the addition of a Bylaw Assistant for

\$25K and regular salary and benefit increases. Without the FTE addition, the increase would be \$67K or 7.1%.

Administration costs are expected to decrease by \$104K. Stage one of the Trail Planning Strategy budgeted in 2023 is ongoing and eliminates a requirement for additional funds in 2024, resulting in a decrease of \$120K. This was offset by an increase in insurance premiums and legal fees.

Facilities costs are projected to increase by \$46K. This relates to the increase in maintenance costs of \$31K for plowing, fencing and gate work and emergency services access work. As well, there is a \$15K increase to small equipment purchases for three headset units and software that will be utilized to improve efficiency and accuracy of data collection.

Cost of Service Delivery is planned to increase by \$62K. Most of this increase is related to the higher tending costs of \$51K for regenerative site/invasive species control. Other increases include higher vehicle expenses and tree planting grants.

2024 DEPARTMENT BUDGETS



Transfer to Reserve will decrease by \$9K. The transfer to reserve is done to satisfy the Forestry bylaw, which requires all forestry revenues to be put into the reserve.

Capital

The Department's Capital budget is \$30K. The details for each project are on the Request Form(s) included.

2024 DEPARTMENT BUDGETS



Forestry Capital Summary (\$000's)

Project Description	2024 Budget Expense	2024 Revenues						County Impact
		CCBF	DC	Other	City of Barrie	City of Orillia	Reserves	
UTV Addition	30	0	0	0	0	0	30	0
Total Capital	30	0	0	0	0	0	30	0

2024 DEPARTMENT BUDGETS



Forestry Staffing

Expenditure Title: Bylaw Assistant
Strategic Direction: A - Growth Related Service Delivery

Description and scope

This position will be "on-call" only and will support the Forestry By-law Enforcement Officer to enable additional trail patrols to improve compliance with the County Forest Recreation Policy. An increased presence in the past year from the existing By-law Officer has been beneficial in improving compliance with off-road motorized vehicle use and reducing illegal dumping and other unauthorized activities. Additional patrols are required outside of normal office hours including evenings and weekends when most public use is occurring.

Justification

The existing Officer currently works with ATV and motorcycle club volunteers, OPP, and existing Forestry staff to patrol the County Forests. Paid off-duty OPP have been employed to the degree possible, but staffing shortages have resulted in the cancellation of many planned weekend patrols. Club volunteers have been highly valuable, but this limits the scope of patrols, and utilizing existing Forestry staff for this purpose takes them away from their primary responsibilities. Adding "on-call" By-law Assistants will provide cost effective flexibility to our existing Forestry By-law Officer to patrol the County Forest more effectively outside of normal hours and during seasonal peaks in activity. As the work is in remote locations and generally on ATVs, two individuals are required to ensure staff safety.

Staffing Change Requests

Position	# of FTE	(\$000's)			
		Gross Salaries & Benefits	Transfer from Reserve		Net County Impact
Bylaw Assistant	0.3	26	26		0

2024 DEPARTMENT BUDGETS



Forestry Tangible Capital Asset (TCA)

Expenditure Title: UTV Addition
Strategic Direction: A - Growth Related Service Delivery

Description and scope

This UTV (side-by-side) off-road vehicle is required by the Forestry By-law Officer and support staff to facilitate expanded patrols within the County Forest. An enclosed vehicle will improve staff safety and comfort particularly during shoulder seasons when adverse weather conditions are common.

Justification

As the required patrols in the County Forest occur in remote locations and outside of normal office hours, staff work in pairs to ensure safety. This vehicle will provide safe transportation on the County Forest trails for two staff (or enable the By-law Officer to travel with OPP or club volunteers).

Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
(\$000's)								
Capital Revenue	30	0	30	0	0	0	0	0
Capital Expense	30	0	30	0	0	0	0	0
Net Expenditure	0	0	0	0	0	0	0	0

Planning



2024 DEPARTMENT BUDGETS



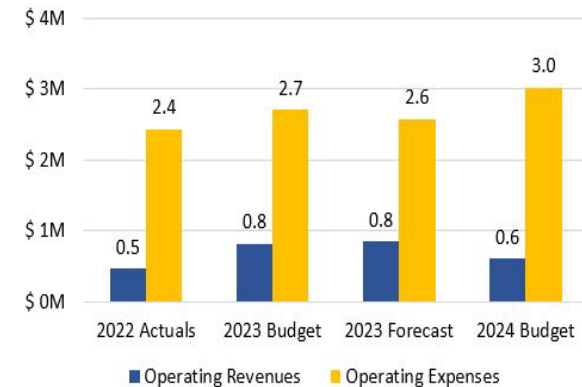
Planning

Overview

Planning guides the growth and development of the County of Simcoe to build complete communities and connected systems across the County.

Core Activities

Evaluation of development applications for impact on County services, systems, and policies. Responsible for reviewing and providing approval recommendations for local Official Plans and Amendments. Implements provincial and County strategic land use policies. Responsible for long-term growth management planning to 2051. Ensures the County uses its land base efficiently by prioritizing development of settlements, and minimizing growth impacts on natural heritage features, agricultural lands, and other key resources. Assists in the achievements of the County objectives and interests in transportation, waste management, affordable housing, natural heritage, and forestry. Works with partners (i.e. member municipalities, Province, etc.) to develop and implement policies. Reviews/monitors trends impacting planning across Simcoe County, working with local partners to embrace solutions-based opportunities.



2024 Highlights

- County will continue an expanded role with select member municipalities to help fund some of the costs associated with planning for employment lands and expanding settlement area boundaries (Municipal Comprehensive Review Phase 2).
- Continue the updates of the County Greenlands mapping and integration with the Agricultural mapping.
- Develop model policies to assist local municipalities with planning for municipal priorities (i.e. housing, Additional Residential Units, etc.).
- Initiate Growth Support Strategies for Infrastructure in two of the three large growth/servicing basins - (1) Lake Simcoe basin (2) Nottawasaga River basin. The third basin, Georgian Bay/Severn Sound would be reviewed in future years.
- Begin a County-wide Employment survey to collect information used for local and County economic development and planning.

2024 DEPARTMENT BUDGETS



Planning

Net Department Requirement (\$000's)

	2021	2022	2023	2023	2023F vs. 2023B		2024	2024B vs. 2023B	
	Actual	Actual	Budget	Forecast	Change	%	Budget	Change	%
					\$	%		\$	%
Operating Revenues									
Subsidies	0	0	0	0	0	0.0	0	0	0.0
Service Partners	0	0	0	0	0	0.0	0	0	0.0
User Fees	76	69	45	48	3	6.6	34	(11)	(25.0)
Miscellaneous Income	24	7	0	0	0	0.0	0	0	0.0
Transfer from Reserve	542	388	772	797	25	3.2	576	(196)	(25.4)
Total Revenues	641	465	818	845	28	3.4	610	(208)	(25.4)
Operating Expenses									
Client Benefit	0	0	0	0	0	0.0	0	0	0.0
Salaries and Benefits	1,379	1,483	1,483	1,403	(80)	(5.4)	1,699	217	14.6
Administration	638	440	953	882	(71)	(7.4)	1,000	47	4.9
Facilities	0	0	0	0	0	0.0	0	0	0.0
Cost of Service Delivery	144	380	271	295	24	9.1	321	50	18.5
Transfer to Reserve	161	133	0	0	0	0.0	0	0	0.0
Total Expenses	2,322	2,435	2,706	2,580	(126)	(4.7)	3,020	313	11.6
Total Operating Balance	(1,680)	(1,970)	(1,889)	(1,735)	154	(8.1)	(2,409)	(521)	27.6
Capital									
Capital Revenue	0	0	0	0	0	0.0	0	0	0.0
Capital Expenses	0	0	0	0	0	0.0	0	0	0.0
Net Capital	0	0	0	0	0	0.0	0	0	0.0
Net Department	(1,680)	(1,970)	(1,889)	(1,735)	154	(8.1)	(2,409)	(521)	27.6

Planning 2024 Budget vs. 2023 Budget Change

The 2024 Planning budget includes a net department requirement (total operating and capital) of \$2.4M, compared to \$1.9M in 2023, an increase of \$521K.

Operating

The Planning operating budget includes a total operating balance of \$2.4M, compared to \$1.9M in 2023, an increase of \$521K.

User Fees are to decrease by \$11K. Legislative changes will result in reduced revenues for subdivision and official plan fees.

Transfer from Reserve will decrease by \$196K. Development charge revenue is based on planned work on growth-related projects. In 2024, a reduced amount of work is planned on growth projects compared to 2023 resulting in decreased revenue. Growth-related work is scheduled for the Lake Simcoe and Nottawasaga Growth Support Infrastructure strategy and Trails Strategies.

Salaries and Benefits are anticipated to increase by \$217K. This increase is partly due to regular salary and benefit increases as well as non-union wage review adjustments. There is also an increase related to the administration support staff allocation because of a

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transfer of staffing and review of support levels throughout the Engineering, Planning and Environment Division. The addition of one Co-op student and four temporary student positions to support the employment survey project is also included in the increase. Without the staffing additions the increase would be \$145K or 9.8%.

Administration costs are expected to increase by \$47K. Work is planned for the Lake Simcoe and Nottawasaga Infrastructure strategy, Trails Strategy, Employment Survey and Model Policy Development. This work requires an increase in consulting costs of \$98K and is partially offset by a decrease in planned advertising and promotions.

Cost of Service Delivery is planned to increase by \$50K. The Trails Connecting Communities program is being expanded to increase limits offered to participating municipalities growing from \$30K to \$40K per project.

Capital

There are no Capital Projects in 2024 for this Department.

Planning Staffing

Expenditure Title: Employment Survey Summer Students
Strategic Direction: C - Economic & Destination Development

Description and scope

As the County continues to grow, so does the size and diversity of the regional economic base. A County-wide Employment Survey is proposed to begin in the summer of 2024. Due to the geographical size of the County, it is expected that the Survey will be accomplished over two years. Similar to how surveys are done in other upper-tier and single-tier municipalities, the County's survey will involve reaching out to business owners to gather important information (i.e. number of employees, industry sector, business space, etc.). The results of the survey will represent voluntary responses and input from businesses that have a physical location within Simcoe County and are visible to the public. Contact will be completed using students who are deployed on-the-ground to known business locations.

For this inaugural year of the Employment survey, a team of four students is proposed. Working in pairs, students will be appropriately equipped to digitally record survey responses and to be easily identifiable as County of Simcoe representatives. Participants will also have the option to complete the survey via online and hardcopy

options, thereby increasing the level of convenience to participate.

A public awareness campaign is also planned to provide notice of the initiative and to increase the general understanding about survey and the need for it. At the end of the 2024 survey season, Simcoe Planning staff and Economic Development staff will assess the data obtained and evaluate any enhancements that may be required in Year 2 (2025) to complete the survey of the remainder of the County.

Justification

Annual Employment Surveys are common initiatives undertaken by several Upper-Tier and Single-Tier municipalities in Ontario. The information gathered through the survey is used primarily for economic development and planning purposes. Specifically, the data can assist with the following: monitoring growth in jobs and businesses, identifying trends/changes in employment, assist in policy and decision-making, marketing businesses and sectors, potential creation of a business directory.

2024 DEPARTMENT BUDGETS



The use of post-secondary students is a cost-effective means of providing key resources to accomplish this project. This approach is based on a jurisdictional scan of

survey approaches and interviews with municipalities that have been successfully running Employment Surveys for several years.

Staffing Change Requests

Position	# of FTE	(\$000's)				Net County Impact
		Gross Salaries & Benefits				
Employment Survey Summer Students	1.3	57				(57)

2024 DEPARTMENT BUDGETS



Planning Staffing

Expenditure Title: Planning Co-Op Student
Strategic Direction: B - Strengthened Social, Health and Educational Opportunities

Description and scope

The County Planning Department has traditionally hired summer (May-Sept) post-secondary students for the last number of years. The department has had consistent success in recruiting talented individuals, assisting Planning staff with key projects and operational duties. It is proposed that this student position be expanded to allow for a rotation of post-secondary students over the calendar year. Specifically, the department would hire one student for a four-month term, resulting in three students in total per year.

Justification

The constant changes in the land use planning world in Ontario coupled with recruitment issues in the planning profession present challenges for most municipalities. Increasing the department's use of student resources to a consistent level throughout the year will create the opportunity to find further efficiencies in the completion of routine tasks and projects. It will also help optimize the existing professional staff resources within the department by offloading some more routine tasks (i.e., data gathering/entry, minor trend research, etc.).

Staffing Change Requests

Position	# of FTE	(\$000's)			
		Gross Salaries & Benefits			Net County Impact
Planning Co-Op Student	0.3	14			(14)

Transit



2024 DEPARTMENT BUDGETS



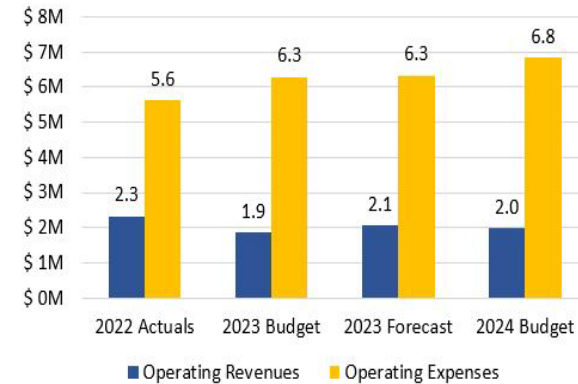
Transit

Overview

Conventional and Specialized public transit system that links major urban hubs and local transit services within the County of Simcoe.

Core Activities

The LINX transit system provides citizens and visitors reliable and courteous transit system in clean, safe, and accessible vehicles.



2024 Highlights

- Equipment replacements that are recommended based on the County’s Asset Management Plan.
- Conventional (LINX) operates six routes for 41,825 service hours and 1620 days, plus Specialized (LINX Plus) operates 7,028 service hours.
- Purchase of four additional 35-foot buses to begin, in 2025, operation of Route 7 in the Innisfil area and surrounding municipalities.
- The first five-year transit plan and ten-year vision will begin in 2024 and provide LINX with a strategic growth strategy for the future.
- The completion of the transit zero-emission vehicle (ZEV) feasibility study.

2024 DEPARTMENT BUDGETS



Transit

Net Department Requirement (\$000's)

	2021	2022	2023	2023	2023F vs. 2023B		2024	2024B vs. 2023B	
	Actual	Actual	Budget	Forecast	Change	%	Budget	Change	%
					\$	%		\$	%
Operating Revenues									
Subsidies	1,537	1,873	1,420	1,401	(19)	(1.3)	1,403	(17)	(1.2)
Service Partners	0	0	0	0	0	0.0	0	0	0.0
User Fees	255	441	386	572	186	48.2	573	187	48.4
Miscellaneous Income	0	0	0	32	32	100.0	0	0	0.0
Transfer from Reserve	0	4	50	50	0	0.0	0	(50)	(100.0)
Total Revenues	1,792	2,318	1,856	2,055	199	10.7	1,975	119	6.4
Operating Expenses									
Client Benefit	0	0	0	0	0	0.0	0	0	0.0
Salaries and Benefits	330	415	481	481	0	0.0	501	20	4.2
Administration	309	348	483	522	39	8.1	712	229	47.4
Facilities	0	0	0	0	0	0.0	0	0	0.0
Cost of Service Delivery	3,399	4,864	5,319	5,336	16	0.3	5,617	298	5.6
Transfer to Reserve	0	0	0	0	0	0.0	0	0	0.0
Total Expenses	4,038	5,628	6,283	6,338	56	0.9	6,830	547	8.7
Total Operating Balance	(2,246)	(3,310)	(4,427)	(4,283)	144	(3.2)	(4,854)	(428)	9.7
Capital									
Capital Revenue	19	1,368	0	0	0	0.0	3,188	3,188	100.0
Capital Expenses	1,397	1,782	0	0	0	0.0	3,188	3,188	100.0
Net Capital	(1,379)	(414)	0	0	0	0.0	0	0	0.0
Net Department	(3,625)	(3,724)	(4,427)	(4,283)	144	(3.2)	(4,854)	(428)	9.7

Transit 2024 Budget vs. 2023 Budget Change

The 2024 Transit budget includes a net department requirement (total operating and capital) of \$4.9M, compared to \$4.4M in 2023, an increase of \$428K.

Operating

The Transit operating budget includes a total operating balance of \$4.9M, compared to \$4.4M in 2023, an increase of \$428K.

Subsidies are to decrease by \$17K.

User Fees are to increase by \$187K. The 2023 ridership has been trending higher than planned and this growth is expected to be maintained as the system continues to mature. The increase in ridership is expected to result in higher fare revenues.

Transfer from Reserve will decrease by \$50K. Additional use of Development Charge revenues is not planned for 2024 as work on the Transit Master Plan continues with carry forward funds.

Salaries and Benefits are anticipated to increase by \$20K. Regular salary and benefit increase and non-union salary and benefit adjustments result in this change.

Administration costs are expected to increase by \$229K. Consulting expenses have increased by \$139K resulting from planned work on a regional transit review and a zero-emission study. Insurance has gone up by \$62K and bank charges have surged by \$11K with increased ridership and fare revenues. Additionally, there is a \$5K increase in costs relating to zero emissions initiatives.

Cost of Service Delivery is planned to increase by \$298K. This is primarily due to contractual increases for bus services delivery which are offset by a \$72K reduction in diesel fuel based on anticipated usage and cost predictions.

Capital

The Department's Capital budget is \$3.2M. The details for each project are on the Request Form(s) included.

2024 DEPARTMENT BUDGETS



Transit Capital Summary (\$000's)

Project Description	2024 Budget Expense	2024 Revenues						County Impact
		CCBF	DC	Other	City of Barrie	City of Orillia	Reserves	
Conventional Bus Additions	2,101	1,051	1,051	0	0	0	0	0
Conventional Bus Refurbishment	918	918	0	0	0	0	0	0
Specialized Bus Addition	168	84	84	0	0	0	0	0
Total Capital	3,188	2,053	1,135	0	0	0	0	0

2024 DEPARTMENT BUDGETS



Transit Tangible Capital Asset (TCA)

Expenditure Title: Conventional Bus Additions
Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The addition of four conventional transit buses was approved in the 2023 budget. The acquisition of these buses was approved for \$1.8M, however due to manufacturing difficulties, inventory shortages and unexpected price increases, the cost of these buses is now \$2.1M. This budget request is to cover the price increase of 11.6% or \$214K. These buses are required for the fourth phase roll-out as planned for 2025, which includes service enhancements in South Simcoe. Council report CCW 2023-147, approved the anticipated 11.6% increase to be added to the 2024 budget.

Justification

If these vehicles are not purchased, the goal to follow County Council's direction to meet the requirements of the County of Simcoe Transportation Master Plan (2008) and Update (2014), the Ministry of Transportation Simcoe Area Multimodal Transportation Strategy (2014) to reduce automobile traffic and increase alternate modes of transportation would not be met. With the expansion of our new routes, there is an increased demand for our services. The current fleet is insufficient to meet this demand. The purchase of new buses will allow us to serve more passengers and ensure that we can maintain a reliable schedule.

Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
(\$000's)								
Capital Revenue	2,101	0	2,101	0	0	0	0	0
Capital Expense	2,101	0	2,101	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Transit Tangible Capital Asset (TCA)

Expenditure Title: Conventional Bus Refurbishment
Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The Procurement Fleet and Property department manages the fleet replacement plan to ensure vehicle reliability and to maximize cost effectiveness of the vehicle life cycles. Refurbishment of four conventional transit buses is requested based on the County's Asset Management Plan. The refurbishment of these vehicles includes a full rebuild or replacement of major components to return the vehicle to like new condition. This process incurs a lower cost than a vehicle replacement and will increase the life of the vehicle. Refurbishment is recommended due to odometer readings, repair and maintenance costs and condition. The overall condition of these vehicles is reflective of the operational conditions in which they are employed, transporting passengers throughout the County with considerable stops and idling time. These vehicles are projected to have an increased risk of becoming unreliable, resulting in escalated repair and maintenance costs and operational downtime, which will adversely affect the provision of services.

Justification

Not proceeding with the refurbishment of these buses will compromise the County Linx bus system. These bus refurbishments are required to ensure there is a proper maintenance cycle in place and to ensure reliable, high quality operational vehicles for the Linx Transit system. The refurbishments are required to maintain the current number of required vehicles to provide adequate service levels, accommodate unscheduled maintenance and breakdown issues.

Not proceeding with refurbishment will result in a decline of vehicle reliability while increasing both repair and maintenance costs and downtime. This will have adverse effects to the Linx transit schedule, and the level of service provided.

2024 DEPARTMENT BUDGETS



Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
(\$000's)								
Capital Revenue	918	0	918	0	0	0	0	0
Capital Expense	918	0	918	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

2024 DEPARTMENT BUDGETS



Transit Tangible Capital Asset (TCA)

Expenditure Title: Specialized Bus Addition
Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The addition of one additional Specialized Transit van was approved in the 2023 budget. The acquisition of this van was approved for \$164K to align with the fourth phase roll-out as planned for 2025. This specialty van will be operated in the new route area. With each new route established, a specialty van is purchased and operated to provide additional accessibility transit service to residents. This vehicle was ordered in 2023 to ensure delivery in late 2024 or early 2025 to meet planned route commencement dates.

Justification

If this vehicle is not purchased, the goal to follow County Council's direction to meet the requirements of the County of Simcoe Transportation Master Plan (2008) and Update (2014), the Ministry of Transportation Simcoe Area Multimodal Transportation Strategy (2014) to reduce automobile traffic and increase alternate modes of transportation would not be met. The expansion of the County Transit system would be restricted.

Budget

Category	Total	2023 & Prior	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 +
(\$000's)								
Capital Revenue	168	0	168	0	0	0	0	0
Capital Expense	168	0	168	0	0	0	0	0
Net Expenditure	0	0	0	0	0	0	0	0

Service Partners



2024 DEPARTMENT BUDGETS



City of Barrie – Operating and Capital

The City of Barrie shares costs for Health & Emergency Services, Social & Community Services divisions as well as Archives and Museum and Lake Simcoe Regional Airport. The 2024 budgeted cost sharing contributions are outlined in the following chart.

City of Barrie Operating Budget (000's)	2021	2022	2023	2023	2024	2024B vs 2023B	
	Actual	Actual	Budget	Forecast	Budget	Change	
Department						\$	%
LTC - Homes	1,977	1,727	1,594	2,103	1,543	(50)	(3.2)
Paramedic Services	6,469	7,026	7,428	7,425	8,773	1,345	18.1
Health and Emergency Services	8,446	8,753	9,022	9,528	10,316	1,294	14.3
Children Services	1,806	1,996	1,949	1,949	1,949	0	-
Community Services	827	957	1,028	939	973	(55)	(5.4)
Ontario Works	2,825	2,748	4,041	4,015	4,725	684	16.9
Simcoe County Housing Corporation	2,003	2,228	2,531	2,514	2,575	44	1.7
Social Housing - Non-Profit	4,209	4,979	5,128	5,060	5,273	144	2.8
Social and Community Services	11,670	12,908	14,679	14,478	15,495	817	5.6
Archives	49	50	51	51	52	1	2.0
Museum	65	66	67	67	69	1	2.0
Total Archives and Museum	113	116	118	118	120	2	2.0
Total Lake Simcoe Regional Airport	111	160	154	154	176	22	14.4
2023 Operating Budget adjustments			(599)				
Total Operating	20,340	21,936	23,373	24,278	26,108	2,735	11.7
Total Capital	3,647	8,673	13,441	21,588	12,447	(994)	(7.4)
MFC Projects							
- Current year MFC payment	238	665	1,154	1,246	967	(187)	(16.2)
- Prior years MFC payment	2,118	2,561	5,459	5,459	6,373	914	16.7
Total MFC payment	2,356	3,226	6,613	6,704	7,340	728	11.0
Non MFC capital projects	965	1,560	1,900	2,307	2,773	873	46.0
Total Adjusted Capital	3,321	4,786	8,512	9,011	10,113	1,601	18.8
Total Operating and Adjusted Capital	23,661	26,722	31,885	33,288	36,221	4,335	13.6

2024 DEPARTMENT BUDGETS



City of Barrie - Capital Projects

2024 - MFC Projects Department and Project	Budget (000's)	2024 - Capital Projects (Non MFC) Department and Project	Budget (000's)
LTC - Simcoe Manor Redevelopment	2,979	LSRA - Maintenance Garage	213
LTC -Homes	2,979	LSRA - Vehicle Replacement	10
PAR - Springwater South Paramedic Post	80	LSRA - Waste Water System	40
Paramedic Services	80	Lake Simcoe Regional Airport	263
SCHC - Affordable Housing (Barrie)	4,167	LTC - Building Components and Equipment	110
SCHC - Affordable Housing (Orillia)	2,448	LTC - Homes	110
Simcoe County Housing Corporation	6,616	PAR - Bariatric Vehicle Addition	33
Total MFC Projects	9,674	PAR - Defibrillator Replacement	337
		PAR - Integrated Vehicle Tracking	116
		PAR - Paramedic Site Improvement	23
		PAR - Paramedic Station Improvement	83
		PAR - Power Stretcher Replacement	14
		PAR - Rapid Response Unit Addition	42
		PAR - Vehicle Replacement	577
		Paramedic Services	1,225
		SCHC - Albert Street (Collingwood)	51
		SCHC - Bay Street (Midland)	95
		SCHC - Blake Street BldgA (Barrie)	109
		SCHC - Blake Street BldgB (Barrie)	8
		SCHC - Brock Street (Clearview)	7
		SCHC - Cook Street (Barrie)	57
		SCHC - Gignac Drive (Penetanguishene)	7
		SCHC - Harriet Street (Penetanguishene)	28
		SCHC - Maria Street (Penetanguishene)	67
		SCHC - Matthew Way (Collingwood)	93
		SCHC - Midland Avenue (Midland)	42
		SCHC - Napier Street (Collingwood)	126
		SCHC - Nelson Street West (New Tecumseth)	34
		SCHC - Peter Street North (Orillia)	41
		SCHC - Regent Street BldgB (Orillia)	115
		SCHC - Sophia Street East (Barrie)	120
		Simcoe County Housing Corporation	1,175
		Total Capital	2,773

2024 DEPARTMENT BUDGETS



City of Orillia – Operating and Capital

The City of Orillia shares costs for Health & Emergency Services and Social & Community Services divisions. The 2024 budgeted cost sharing contributions are outlined in the following chart.

City of Orillia Operating Budget (000's)	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2024B vs 2023B Change \$	
Department							
LTC - Homes	1,995	1,760	1,572	2,090	1,527	(45)	(2.9)
Paramedic Services	1,333	1,451	1,534	1,552	1,834	299	19.5
Health and Emergency Services	3,328	3,211	3,107	3,642	3,361	254	8.2
Children Services	450	416	399	399	399	0	-
Community Services	170	198	210	196	198	(12)	(5.6)
Ontario Works	1,039	914	1,387	1,193	1,404	17	1.2
Simcoe County Housing Corporation	413	460	523	526	538	15	2.9
Social Housing - Non-Profit	867	1,028	1,059	1,058	1,102	43	4.0
Social and Community Services	2,939	3,017	3,578	3,371	3,641	63	1.8
2023 operating budget adjustment			(183)				
Total Operating	6,266	6,228	6,501	7,013	7,002	501	7.7
Total Capital	1,037	2,139	3,778	6,019	4,333	555	14.7
MFC Projects							
- Current year MFC payment	71	169	326	393	372	46	14.2
- Prior years MFC payment	450	565	1,410	1,410	1,703	293	20.8
- Interest on unpaid balance	-						
Total MFC payment	521	735	1,736	1,803	2,075	339	19.5
Non MFC capital projects	331	441	518	670	610	92	17.8
Total Adjusted Capital	851	1,176	2,254	2,473	2,686	432	19.1
Total Operating and Adjusted Capital	7,117	7,403	8,755	9,486	9,687	932	10.6

2024 DEPARTMENT BUDGETS



City of Orillia – Capital Projects

2024 - MFC Projects		Budget	2024 - Capital Projects (Non MFC)		Budget
Department and Project		(000's)	Department and Project		(000's)
LTC - Simcoe Manor Redevelopment		2,323	LTC - Building Components and Equipment		109
LTC - Homes		2,323	LTC - Homes		109
PAR - Springwater South Paramedic Pos		17	PAR - Bariatric Vehicle Addition		7
Paramedic Services		17	PAR - Defibrillator Replacement		70
SCHC - Affordable Housing (Barrie)		871	PAR - Integrated Vehicle Tracking		24
SCHC - Affordable Housing (Orillia)		512	PAR - Paramedic Site Improvement		5
Simcoe County Housing Corporation		1,383	PAR - Paramedic Station Improvement		17
Total MFC Projects		3,723	PAR - Power Stretcher Replacement		3
			PAR - Rapid Response Unit Addition		9
			PAR - Vehicle Replacement		121
			Paramedic Services		256
MFC Financing Balance			SCHC - Albert Street (Collingwood)		11
MFC Opening Balance		9,337	SCHC - Bay Street (Midland)		20
Current Year Build		3,723	SCHC - Blake Street BldgA (Barrie)		23
Current Year MFC Principal Payment		(372)	SCHC - Blake Street BldgB (Barrie)		2
Prior Years MFC Principal Payment		(1,265)	SCHC - Brock Street (Clearview)		1
MFC Closing Balance		11,423	SCHC - Cook Street (Barrie)		12
			SCHC - Gignac Drive (Penetanguishene)		1
MFC Financing Payment			SCHC - Harriet Street (Penetanguishene)		6
Current Year MFC Principal Payment		372	SCHC - Maria Street (Penetanguishene)		14
Prior Years MFC Principal Payment		1,265	SCHC - Matthew Way (Collingwood)		19
Interest		438	SCHC - Midland Avenue (Midland)		9
Total MFC Financing Payment		2,075	SCHC - Napier Street (Collingwood)		26
			SCHC - Nelson Street West (New Tecumset		7
			SCHC - Peter Street North (Orillia)		9
			SCHC - Regent Street BldgB (Orillia)		24
			SCHC - Sophia Street East (Barrie)		25
			SCHC - UNHC/GBNF Midland/Penetanguis		37
			Simcoe County Housing Corporation		246
			Total Capital		610

2024 DEPARTMENT BUDGETS



Service Partners - Allocation Impacts

Health & Emergency Services (\$000')	2023 Budget Fully Allocated Net Requirement (excluding transfers)	Provincial Funding Changes	Impacts		2024 Budget Fully Allocated Net Requirement (excluding transfers)	% Change
			Operational Changes	Share Changes		
LTC - Homes						
County of Simcoe	11,275	(4,541)	4,189	(11)	10,913	(3.2%)
City of Barrie	1,594	(643)	592	1	1,543	(3.2%)
City of Orillia	1,572	(638)	583	10	1,527	(2.9%)
Total Municipal	14,441	(5,821)	5,364	(0)	13,983	(3.2%)
% change		(40.3%)	37.1%		(3.2%)	
Paramedic Services						
County of Simcoe	20,496	(1,330)	5,161	25	24,351	18.8%
City of Barrie	7,428	(479)	1,859	(35)	8,773	18.1%
City of Orillia	1,534	(100)	389	11	1,834	19.5%
Total Municipal	29,458	(1,910)	7,409	0	34,958	18.7%
% change		(6.5%)	25.2%		18.7%	

2024 DEPARTMENT BUDGETS



Service Partners - Allocation Impacts (continued)

Social & Community Services (\$000's)	2023 Budget Fully Allocated Net Requirement (excluding transfers)	Provincial Funding Changes	Impacts		2024 Budget Fully Allocated Net Requirement (excluding transfers)	% change
			Operational Changes	Share Changes		
Children Services						
County of Simcoe	3,161	(1,590)	1,607	(15)	3,164	0.1%
City of Barrie	1,949	(1,483)	1,473	10	1,949	0.0%
City of Orillia	399	(307)	301	5	399	0.0%
Total Municipal	5,509	(3,379)	3,382	0	5,512	0.0%
% change		(61.3%)	61.4%		0.0%	
Community Services						
County of Simcoe	2,812	(6,803)	6,623	3	2,635	(6.3%)
City of Barrie	1,028	(2,466)	2,415	(4)	973	(5.4%)
City of Orillia	210	(509)	496	1	198	(5.8%)
Total Municipal	4,051	(9,778)	9,533	0	3,806	(6.0%)
% change		(241.4%)	235.3%		(6.0%)	
Ontario Works						
County of Simcoe	5,054	76	557	(20)	5,668	12.1%
City of Barrie	4,041	64	443	177	4,725	16.9%
City of Orillia	1,387	19	155	(157)	1,404	1.2%
Total Municipal	10,482	159	1,156	(0)	11,796	12.5%
% change		1.5%	11.0%		12.5%	
Simcoe County Housing Corp						
County of Simcoe	6,984	238	(14)	9	7,216	3.3%
City of Barrie	2,531	86	(30)	(12)	2,575	1.7%
City of Orillia	523	18	(6)	4	538	2.9%
Total Municipal	10,038	342	(51)	0	10,329	2.9%
% change		3.4%	(0.5%)		2.9%	
Social Housing - Non-Profit						
County of Simcoe	14,374	(1,782)	2,781	18	15,390	7.1%
City of Barrie	4,936	(646)	1,008	(25)	5,273	6.8%
City of Orillia	1,020	(133)	208	8	1,102	8.1%
Total Municipal	20,330	(2,561)	3,997	0	21,765	7.1%
% change		(12.6%)	19.7%		7.1%	

Appendix

Full Forecast

To: **Committee of the Whole**

Agenda Section: Performance Management
Division: Corporate Performance
Department: Finance

Item Number: **CCW - 2023-226**

Meeting Date: September 26, 2023

Subject: **2023 Forecast Report**

Recommendation

That subject deliberations in the affirmative, that item CCW 2023-226, dated September 26, 2023, regarding the 2023 Forecast report, be approved.

Executive Summary

The subject report is to inform Council of the forecasted financial results of the County's operations. The report provides the County's forecasted statement of operations with a comparison to the 2023 budget.

Overall, the 2023 forecast operating surplus is \$273K or 0.05% of the County of Simcoe \$574M operating expense budget.

As Council is aware, the aftermath of the pandemic continues to bring unprecedented cost increases for goods, services, and commodities in general. Labour shortages, supply chain issues and increased costs have resulted in lower fleet production numbers creating supply shortages while market demand remains high, resulting in ongoing high prices and long lead times.

The report is broken down into two sections. Section 1 highlights the Consolidated County level information and section 2 is the details by department with variance explanations.

Consolidated County Reports

Background/Analysis/Options

County of Simcoe (\$000's)	2023 Forecast	2023 Budget	Variance
Operating Revenues			
Subsidies	312,836	279,223	33,612
County Levy	200,763	200,945	(183)
Service Partners	31,137	30,215	921
User Fees	41,190	40,164	1,026
Miscellaneous Income	22,343	10,464	11,879
Transfer From Reserve	20,995	21,395	(400)
Total Revenues	629,264	582,407	46,856
Operating Expenses			
Client Benefit	215,050	195,901	(19,149)
Salaries	186,553	182,744	(3,808)
Administration	37,754	24,693	(13,061)
Facilities	31,350	30,142	(1,209)
Cost of Service Delivery	112,334	111,946	(388)
Transfer To Reserve	37,784	28,816	(8,967)
Total Expenses	620,825	574,242	(46,583)
Total Operating Balance	8,439	8,165	273
Capital			
Revenues	187,053	113,390	73,663
Expenses	194,956	121,555	(73,401)
Net Capital	(7,903)	(8,165)	262
Net Department	536	0	536

Each departmental section details the significant changes by category shown in the 2023 consolidated table.

Table 1 - 2023 Forecast Surplus/(Deficit)

The following table summarizes the operating and capital estimated forecast surplus/deficit by category and department.

2023 Full Year Forecast Surplus/(deficit)	
\$000's	
Operating - Description	\$ +/-
Net of Subsidies/Client Benefit: SH-NP, Community Services, LTC-Homes, Paramedics, Children Services, SWM	14,463
Reduction in County Levy: General Municipal (Prior Year Adjustment)	(183)
Increase in Service Partners: LTC-Homes, Ontario Works, SH-NP	921
Increase in User Fees: LTC-Homes, SWM, SCHC, Transit	1,026
Increase in Miscellaneous Income: Forestry, SCHC, General Municipal, SWM	11,879
Reduction in Transfer from Reserve: General Municipal, SH-NP, SCHC	(400)
Increase in Salaries: LTC-Homes, Paramedic Services, Ontario Works	(3,808)
Increase in Administration: LTC-Homes, General Municipal, Corporate Performance (IT, HR)	(13,061)
Increase in Facilities: Ontario Works, SCHC	(1,209)
Increase in Cost of Service delivery: General Municipal, LTC-Homes, SWM	(388)
Increase in Transfer to Reserve: Forestry, SCHC, Children Services	(8,967)
Total - Operating Surplus/(Deficit)	273
Net Capital - Description	\$ +/-
Decrease T&E Maintenance -Midhurst Roof Replacement	54
Decrease SWM-Carts growth & replacement	327
Increase Seniors Services: Sprinkler System and Van	(34)
Increase Simcoe County Housing Corporation -Maria and Wellington St.	(28)
Increase Paramedicine vehicle	(48)
Various other projects	(8)
Total - Net Capital Surplus/(Deficit)	262
Total Year End Surplus/(Deficit)	536

2023 Estimated Reserve Balance

The following chart illustrates the year-end balances with adjustments for carry forward and/or the commitments to the reserve and reserve funds.

Projected Reserves			
Reserve - (\$000's)	2023 Year End Balance	Commitments/ Adjustments	Adjusted Balance
Waste Management Contingency	33,960	(18,761)	15,199
Archives Contingency	271	(106)	164
Museum Contingency	943	(843)	100
Forestry Reserve	10,167	(3,910)	6,257
Homes Contingency	13,500	(13,500)	(0)
General Contingency	34,839	(30,492)	4,346
Simcoe Village Reserve	826	(354)	472
Roads Contingency	41,552	(33,496)	8,055
Paramedic Contingency	6,736	(6,690)	46
Administration Building Contingency	740	(215)	525
Economic Development & Planning	6,186	(2,196)	3,990
Simcoe Tourism	300	(45)	256
Social Services	14,481	(7,433)	7,048
Social Housing	32,236	(20,774)	11,462
Total Reserves	196,736	(138,815)	57,921

Projected Reserves			
Reserve Funds - (\$000's)	2023 Year End Balance	Commitments/ Adjustments	2023 Year End Budget Balance
Sunset Village Residents	170	0	170
Sunset Village Reserve	201	0	201
Georgian Village Suites - Residents	496	(9)	487
Georgian Village Homes - Residents	155	0	155
Hospital Reserve	9,352	(3,000)	6,352
Georgian Manor Donations	180	(12)	167
Simcoe Manor Donations	950	(906)	44
Sunset Manor Donations	102	(81)	21
Trillium Manor Donations	246	29	274
Paramedic (Donations)	92	0	92
Donations Simcoe Village	2	0	2
C. Matthews Museum Reserve Fund	4,558	(4,176)	382
Honour Guard	85	0	85
Total Reserve Funds	16,586	(8,155)	8,431

Projected Reserves

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Trust Funds - (\$000's)	2023 Year End Balance	Commitments/ Adjustments	2023 Year End Budget Balance
Estate of S.O. Bain	88	0	88
Estate of H.P. Brown	321	0	321
Ross Channen Memorial Fund	3	0	3
Total Trust Funds	412	0	412
Grand Total	213,735	(146,970)	66,765

The following table illustrates the adjusted balances for the Development Charge Reserve Funds.

Development Charge Reserves (\$000's)	Estimated Balance
Paramedic Services	(11,068)
Long Term Care	(3,963)
Public Works	1,155
General Government	(332)
Transit	185
Roads and Related	4,673
Solid Waste Management	2,472
Total Development Charge Reserves	(6,879)

The 2023 budget Development Charge receipts were \$40.7M and will be used to fund development charge eligible expenses. The chart below shows the development charge receipt trend over the last five years.

Measure	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Forecast
Development Charge Receipts (\$M)	\$17.0	\$21.8	\$27.7	\$47.8	\$40.7

Debt

The chart below outlines the debt by major category. The 2023 forecasted year-end balance amount is \$280.6M.

2023 Forecast Year End Debt Summary	
\$M	
Debt Type	Year End Balance
Internally Financed Capital	181.8
Internally Financed Capital - Development Charges	31.3
Roads Debenture – DC related	39.4
Other Long-Term Debt	28.1
Total Debt	280.6

Debt measures:

Measure	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Forecast
Debt Servicing as a % of Operating Revenue	3.4%	1.6%	1.6%	2.6%	2.6%
Cash and Cash Equivalents as a % of Operating Expenses	18.7%	21.7%	22.6%	24.6%	26.6%
Standard and Poor's Credit Rating	AA	AA	AA	AA+	AA+
External Debt (\$000's)	40,507	36,492	76,459	71,986	67,535
Available Borrowing 20 Years @ 5% (\$000's)	562,470	627,185	649,620	693,280	731,764

Each year the Ministry of Municipal Affairs (MMA) assigns a risk level for the following two measures:

- 1) Debt Servicing Cost as a % to Net Revenue. This represents the principal and interest payments as compared to Net Revenues stated on the 2023 Annual Repayment Limit (ARL) schedule calculated based on the 2021 Financial Information Return. The County continues to trend at a low risk level.
 - Low: < 5%
 - Mod: 5% to 10%
 - High: > 10%

2) Cash and Cash Equivalents as a % of Operating Expenses. This measure represents the cash and liquid investments that are available to cover operating expenses. Each year MMAH assigns a risk level as listed below. The County continues to trend at a low risk level.

- Low: > 10%
- Mod: 5% to 10%
- High: < 5%

Standard and Poor's Credit Rating. Every year Standard and Poor's(S&P) completes a credit Rating for the County. In the Fall of 2022, the credit rating firm provided the following: affirmed the credit rating on the County of Simcoe at 'AA+' with a stable outlook. The rating reflects Standard & Poor's assessment of the county's very low debt burden and contingent liabilities, a strong economy and budgetary performance, and exceptional liquidity.

External Debt. The total external debt includes Social Housing dentures and mortgages, Infrastructure Ontario Roads debenture (DC funded), Paramedic station debenture, and landfill debt.

Additional Borrowing 20 years @ 5%. This measure represents the amount of additional debt that the County could incur based on the annual repayment limits and revenue sources. The Ministry of Municipal Affairs provides this information annually for each municipality. The repayment limit has been calculated based on the 2021 Financial Information Return. This limit represents the maximum amount the municipality had available as of December 31, 2021 to commit to payments relating to debt and other financial obligations.

Warden, CAO, Clerks & Archives

Warden, CAO, Clerks and Archives (\$000's)	2023 Forecast	2023 Budget	Variance
Operating Revenues			
Subsidies	0	0	0
County Levy	0	0	0
Service Partners	51	51	0
User Fees	0	0	0
Miscellaneous Income	124	127	(3)
Transfer From Reserve	17	17	0
Total Revenues	192	195	(3)
Operating Expenses			
Client Benefit	0	0	0
Salaries	2,891	3,005	114
Administration	511	511	0
Facilities	244	214	(30)
Cost of Service Delivery	265	276	12
Transfer To Reserve	1	1	0
Total Expenses	3,911	4,007	96
Total Operating Balance	(3,719)	(3,812)	93
Capital			
Revenues	0	0	0
Expenses	253	253	0
Net Capital	(253)	(253)	0
Net Department	(3,972)	(4,065)	93

Operating

The Warden, CAO, Clerks & Archives operating balance forecast is lower than the budget by \$93K. The major changes are listed below.

Salaries and Benefits forecast is lower than budget by \$114K. Council per diems are lower than budget by \$80K as less meetings were required. There was also a vacant position in the Clerk's department during the first half of the year.

Facilities forecast is higher than budget by \$30K. This is mostly due to higher hydro costs of \$23K and increased maintenance costs.

Cost of Service Delivery forecast is below budget by \$12K due to the Warden's Public Relation expenses being lower.

Capital

The net capital forecast is equal to budget.

Economic Development

Economic Development (\$000's)	2023 Forecast	2023 Budget	Variance
Operating Revenues			
Subsidies	57	28	29
County Levy	0	0	0
Service Partners	0	0	0
User Fees	0	0	0
Miscellaneous Income	29	20	10
Transfer From Reserve	109	200	(91)
Total Revenues	196	248	(52)
Operating Expenses			
Client Benefit	0	0	0
Salaries	789	828	39
Administration	75	57	(18)
Facilities	0	0	0
Cost of Service Delivery	390	490	100
Transfer To Reserve	1,967	1,967	0
Total Expenses	3,221	3,342	121
Total Operating Balance	(3,025)	(3,094)	69
Capital			
Revenues	0	0	0
Expenses	0	0	0
Net Capital	0	0	0
Net Department	(3,025)	(3,094)	69

Operating

The Economic Development operating balance forecast is lower than budget by \$69K. The major changes are listed below.

Subsidies forecast is higher than budget by \$29K. This increase is mainly due to the result of a new RED Grant spanning from 2023 to 2026 as well as 2023 funding secured for the Paris Airshow.

Miscellaneous Income forecast is higher than budget by \$10K. This amount reflects the increase from the cities of Barrie and Orillia portion for the RED Grant.

Transfer from Reserve forecast is lower than budget by \$91K as we are not anticipating an application to the \$100K Aerospace grant in this fiscal year. This reduction is offset in Cost of Service Delivery. In addition, a carry-over project was transferred to reserve in 2022 which has been completed in 2023.

Salaries forecast is lower than budget by \$39K. This is associated to staff turnover.

Administration forecast is higher than the budget by \$18K. This is mostly due to increased consulting fee which is offset by a Transfer from Reserve.

Cost of Service Delivery forecast is lower than budget by \$100K. This decrease relates to the Aerospace grant as noted above.

Capital

There is no capital.

Lake Simcoe Regional Airport

Lake Simcoe Regional Airport (\$000's)	2023 Forecast	2023 Budget	Variance
Operating Revenues			
Subsidies	0	0	0
County Levy	0	0	0
Service Partners	154	154	0
User Fees	942	721	221
Miscellaneous Income	1,569	1,421	148
Transfer From Reserve	0	0	0
Total Revenues	2,665	2,295	369
Operating Expenses			
Client Benefit	0	0	0
Salaries	1,121	1,037	(84)
Administration	233	242	10
Facilities	532	442	(91)
Cost of Service Delivery	390	324	(66)
Transfer To Reserve	375	250	(125)
Total Expenses	2,651	2,295	(356)
Total Operating Balance	14	0	14
Capital			
Revenues	1,788	1,764	24
Expenses	1,788	1,764	(24)
Net Capital	0	0	0
Net Department	14	0	14

Operating

The LSRA operating balance forecast is higher than budget by \$14K. The major changes are listed below.

User Fees forecast is higher than budget by \$221K. The increase is due to the delay of transfer of property taxes to lease holders, which is offset by the property taxes in the Facilities section. It also includes an increase in the sale of AV Fuels and landing fees which is a result of increased airport activity due to the new FBO agreement with Chartright.

Miscellaneous Income forecast is higher than budget by \$148K. This is mainly due to recovered development consulting costs plus development levy, water, and fire connection charges. This amount offsets the Transfer to Reserve increase.

Salaries forecast is higher than budget by \$84K. This increase includes standard salary and benefit increases and non-union wage review adjustments in the year.

Facilities costs forecast is higher than budget by \$91K. This increase is mostly due a delay in transferring property tax liability to the land lease holders.

Cost of Service Delivery forecast is higher than budget by \$66K. This increase is in line with the higher revenue associated with the fuel sales.

Transfer to Reserve forecast is higher than budget by \$125K. This amount is offset by the miscellaneous income revenue.

Capital

The LSRA net capital forecast is equal to the budget.

Service Simcoe

Service Simcoe (\$000's)	2023 Forecast	2023 Budget	Variance
Operating Revenues			
Subsidies	71	78	(7)
County Levy	0	0	0
Service Partners	67	67	0
User Fees	221	241	(20)
Miscellaneous Income	172	187	(15)
Transfer From Reserve	69	60	9
Total Revenues	600	633	(33)
Operating Expenses			
Client Benefit	0	0	0
Salaries	5,366	5,363	(3)
Administration	463	462	(1)
Facilities	542	541	(2)
Cost of Service Delivery	1,289	1,292	3
Transfer To Reserve	59	59	0
Total Expenses	7,719	7,716	(3)
Total Operating Balance	(7,119)	(7,083)	(36)
Capital			
Revenues	2,912	754	2,158
Expenses	3,854	1,697	(2,158)
Net Capital	(942)	(942)	0
Net Department	(8,061)	(8,025)	(36)

Operating

The Service Simcoe forecast operating balance is higher than the budget by \$36K. The main changes are listed below.

User Fees forecast is lower than budget by \$20K. The change is mostly due to delaying the relaunch of the partnership/ad sales program for cycling maps by \$10K. There is also a reduction in Museum gift shop revenues of \$10K based on current sales.

Miscellaneous Income forecast is lower than budget by \$15K. This relates to the Heart of Georgian bay summer student not being hired, and therefore no offset received of \$11K.

There is also a decrease in donation revenue at the Museum based on actuals received to

date.

Transfer from Reserve forecast is higher than budget by \$9K relating to the Tourism website creation project from 2022.

Capital

The capital revenue and expense forecast are higher than the budget by \$2.2M with a net capital change of \$0. This is due to the in-year report approving additional work for the electrical service of \$300K and the HVAC retrofit project of \$1.9M at the Museum. All in-year approvals were fully funded through the Contingency Reserve.

Service Simcoe measures:

Service Simcoe					
Measure	2019 Actual	2020 Actuals	2021 Actuals	2022 Actuals	2023 Forecast
Simcoe County Museum Total Visitors	40,916	8,766	9,024	21,831	33,000

Corporate Performance

Corporate Performance (\$000's)	2023 Forecast	2023 Budget	Variance
Operating Revenues			
Subsidies	3	0	3
County Levy	0	0	0
Service Partners	0	0	0
User Fees	154	154	0
Miscellaneous Income	245	208	37
Transfer From Reserve	168	89	79
Total Revenues	569	451	119
Operating Expenses			
Client Benefit	0	0	0
Salaries	16,223	16,532	309
Administration	2,971	2,767	(204)
Facilities	1,490	1,461	(29)
Cost of Service Delivery	5,563	5,484	(79)
Transfer To Reserve	175	175	0
Total Expenses	26,421	26,418	(3)
Total Operating Balance	(25,852)	(25,967)	116
Capital			
Revenues	636	636	0
Expenses	1,778	1,778	0
Net Capital	(1,142)	(1,142)	0
Net Department	(26,994)	(27,110)	116

Operating

The Corporate Performance operating balance forecast is lower than the budget by \$116K. The major changes are listed below.

Miscellaneous Income forecast is higher than budget by \$37K. This is a credit from the County's employee benefits provider that will be used as an offset in salary costs.

Transfer from Reserve forecast is higher than budget by \$79K. This amount offsets library implementation costs.

Salaries forecast is lower than budget \$309K. This is mainly due to retirements, numerous vacancies, and delay in hiring staff.

Administration forecast is higher than budget by \$204K. This is due to higher contract wages, costs related to Equity Diversity and Inclusion and other corporate training and recruitment initiatives.

Facilities costs are higher than budget by \$29K. The increase is because of higher utilities costs such as electricity, natural gas, and water.

Capital

There is no change between the capital forecast and budget.

Corporate Performance measures:

Corporate Performance					
Measure	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Forecast
Corporate Perf OPEX as a % of Total OPEX	4.7%	4.4%	4.6%	4.4%	4.2%

General Municipal Services

General Municipal Services (\$000's)	2023 Forecast	2023 Budget	Variance
Operating Revenues			
Subsidies	0	0	0
County Levy	200,763	200,945	(183)
Service Partners	0	0	0
User Fees	0	0	0
Miscellaneous Income	7,665	4,076	3,589
Transfer From Reserve	9,601	11,101	(1,500)
Total Revenues	218,029	216,122	1,907
Operating Expenses			
Client Benefit	0	0	0
Salaries	0	(1,456)	(1,456)
Administration	7,572	7,370	(202)
Facilities	0	0	0
Cost of Service Delivery	11,002	12,592	1,590
Transfer To Reserve	12,882	12,882	0
Total Expenses	31,456	31,388	(68)
Total Operating Balance	186,573	184,734	1,839
Capital			
Revenues	0	0	0
Expenses	0	0	0
Net Capital	0	0	0
Net Department	186,573	184,734	1,839

Operating

The General Municipal forecast operating balance is higher than the budget by \$1.8M. The major changes are listed below.

County Levy forecast is lower than budget by \$183K to reflect the adjustment for the property asset/additions for 2023.

Miscellaneous Income forecast is higher than budget by \$3.6M. The increase is mainly from

investment income due to higher interest rates and greater than planned investment balances.

Transfer from Reserve forecast is lower than budget by \$1.5M. The approved hospital contribution is \$2M less than budget therefore matching transfer from reserve is also lower. This decrease is partially offset by a carryover of \$500K for Age Friendly Grants.

An allowance for savings in the salaries and administration costs was established during the budget deliberations. Each department forecast will record actual salary amounts and administrative costs.

Cost of Service Delivery is lower than budget by \$1.6M due to lower hospital contribution and higher Age Friendly grant payments for 2022. This is offset by corresponding Transfer from Reserve.

Capital

There is no change between the capital budget and forecast.

General Municipal measures:

Measure	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Forecast
County Tax Rate %	2.0%	2.0%	0.0%	2.0%	3.5%
Supplementary Taxes (\$000's)	3,814	3,062	3,288	3,461	4,150
Tax Write Offs (\$000's)	2,243	1,407	1,815	804	1,597

Health & Emergency Services

LTC – Homes (\$000's)	2023 Forecast	2023 Budget	Variance
Operating Revenues			
Subsidies	49,750	40,018	9,732
County Levy	0	0	0
Service Partners	4,192	3,166	1,027
User Fees	15,738	14,660	1,078
Miscellaneous Income	180	60	120
Transfer From Reserve	60	60	0
Total Revenues	69,921	57,964	11,957
Operating Expenses			
Client Benefit	0	0	0
Salaries	56,984	54,778	(2,207)
Administration	13,028	868	(12,160)
Facilities	2,948	2,948	0
Cost of Service Delivery	6,240	5,016	(1,223)
Transfer To Reserve	1,180	1,060	(120)
Total Expenses	80,379	64,669	(15,710)
Total Operating Balance	(10,458)	(6,705)	(3,753)
Capital			
Revenues	38,077	16,709	21,368
Expenses	38,442	17,074	(21,368)
Net Capital	(365)	(365)	0
Net Department	(10,824)	(7,070)	(3,753)

Operating

The LTC - Homes forecast operating balance is higher than the budget by \$3.8M. The major changes are listed below.

Subsidies forecast is higher than budget by \$9.7M. Increased subsidies reflect recently announced nursing and allied health professional subsidy for direct resident care of \$3.4M and one-time COVID-19 prevention and containment funding relating to prior periods of \$4.4M.

Service Partners forecast is higher than budget by \$1M. While Service Partners participate

in the increased subsidy above, overall increased expenses are shared per the current agreement.

User Fees forecast is higher than budget by \$1.1M. This revenue is related to the Ministry of Long-Term Care reimbursement policy for qualifying expenses for high-intensity needs, including one on one staffing requirements.

Miscellaneous Income forecast is higher than budget by \$120K due to a donation received by Trillium Manor to the "Give A Lift" campaign for the bus replacement.

Salaries forecast is higher than budget by \$2.2M. As per Council approval in June, there is recruitment of staff to meet the required direct care per resident per day is underway and nursing staff will be onboarded before year end.

Administration is forecast higher than budget by \$12.2M. These costs are related to the use of agency staff to fill shifts where County of Simcoe employees are not available to maintain appropriate staffing levels.

Cost of Service Delivery forecast is higher than budget by \$1.2M. Agency staff has been retained to support high acuity residents. These costs are eligible for partial reimbursement, as noted in User Fees above.

Transfer to Reserve forecast is higher than budget by \$120K based on large donations received by Trillium Manor to the "Give A Lift" Campaign for the bus replacement.

Capital

The LTC - Homes forecast net capital is equal to budget. The Simcoe Village Campus Redevelopment project has been revised in accordance with recent Council updates.

Long-Term Care Measures:

Long Term Care and Senior Services					
Measure	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Forecast
LTC Case Mix Index (acuity/complexity indicator)	107.41%	106.82%	108.07%	108.07%	110.95%
Georgian Manor					
- Case Mix Index	104.19%	103.10%	103.49%	103.49%	114.16%
- Utilization Rate	99.12%	97.00%	95.42%	90.86%	94.37%
Simcoe Manor					
- Case Mix Index	109.30%	110.15%	112.23%	112.23%	112.45%
- Utilization Rate	99.62%	96.20%	95.71%	98.69%	98.55%
Sunset Manor					
- Case Mix Index	111.78%	110.18%	114.28%	114.28%	111.36%
- Utilization Rate	99.15%	99.50%	95.11%	74.30%	78.46%
Trillium Manor					
- Case Mix Index	104.35%	103.85%	102.28%	102.28%	105.82%
- Utilization Rate	98.20%	95.30%	92.41%	97.24%	98.12%
Cost Per Bed Per Day	\$243.69	\$319.24	\$360.92	\$402.89	\$398.87

2024 DEPARTMENT BUDGETS



Seniors Services (\$000's)	2023 Forecast	2023 Budget	Variance
Operating Revenues			
Subsidies	4,681	4,125	556
County Levy	0	0	0
Service Partners	0	0	0
User Fees	5,102	5,102	0
Miscellaneous Income	264	264	0
Transfer From Reserve	540	540	0
Total Revenues	10,588	10,031	556
Operating Expenses			
Client Benefit	0	0	0
Salaries	6,604	6,082	(522)
Administration	262	227	(35)
Facilities	1,608	1,608	0
Cost of Service Delivery	1,363	1,363	0
Transfer To Reserve	751	751	0
Total Expenses	10,588	10,031	(556)
Total Operating Balance	0	0	0
Capital			
Revenues	256	205	51
Expenses	290	205	(85)
Net Capital	(34)	0	(34)
Net Department	(34)	0	(34)

Operating

The Seniors Services forecast operating balance is equal to budget. The major changes are listed below.

Subsidies forecast is higher than budget by \$556K. The extra funding was awarded to the Behavioural Supports Ontario Geriatric Mental Health team as base funding late 2022. The funding was to hire additional Registered Nursing and Personal Support Workers into the program. These subsidies were spent in Salaries and Administrative (training costs) categories.

Capital

The net capital forecast is higher than budget by \$34K.

2024 DEPARTMENT BUDGETS



Paramedic Services (\$000's)	2023 Forecast	2023 Budget	Variance
Operating Revenues			
Subsidies	33,655	32,171	1,484
County Levy	0	0	0
Service Partners	8,977	8,962	14
User Fees	63	63	0
Miscellaneous Income	86	86	0
Transfer From Reserve	70	70	0
Total Revenues	42,850	41,352	1,498
Operating Expenses			
Client Benefit	0	0	0
Salaries	50,790	49,311	(1,480)
Administration	1,672	1,666	(6)
Facilities	1,896	1,860	(36)
Cost of Service Delivery	6,500	6,284	(216)
Transfer To Reserve	691	663	(29)
Total Expenses	61,549	59,783	(1,766)
Total Operating Balance	(18,699)	(18,431)	(268)
Capital			
Revenues	7,553	6,027	1,526
Expenses	9,294	7,711	(1,584)
Net Capital	(1,741)	(1,683)	(58)
Net Department	(20,440)	(20,114)	(325)

Operating

The Paramedic Services operating balance forecast is higher than the budget by \$268K. The major changes are listed below.

Subsidies forecast is higher than budget by \$1.5M. The Ministry of Health awarded one-time funding for reimbursement of COVID-19 expenses up to March 31, 2023, some of which was for prior periods.

Salaries forecast is higher than budget by \$1.5M. Based on the recently negotiated collective bargaining by Paramedic Services, this has resulted in higher wage rates for Advance Care Paramedics and Primary Care Paramedics over the budgeted assumptions.

Upstaffing for COVID-19 related response was also recorded in the first quarter of 2023 in the amount of \$150K.

Cost of Service Delivery forecast is higher than budget by \$216K. Delays in supply chain delivery of replacement ambulances in 2022 and 2023 has resulted in greater vehicle expenses for maintenance and repair.

Capital

The net capital forecast is higher than the budget by \$58K. As presented to Council in June, the increased pricing of replacement vehicles was significant since passing the budget. This increase is for both replacement ambulances and replacement rapid response units.

Paramedic measures:

Paramedic Services					
Measure	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Forecast
Medical Call Volume - COS Member Municipalities	43,448	41,753	43,494	49,053	47,804
Medical Call Volume - Barrie	25,625	23,372	25,100	27,327	28,327
Medical Call Volume - Orillia	7,951	7,694	8,068	9,156	8,890
Medical Call Volume incl. Out of County Calls	78,498	74,138	78,290	87,410	86,619
Medical Call Volume % Growth	6.5%	(5.6%)	5.6%	11.5%	(0.9%)
Response Time - 90 th % -County, Barrie & Orillia	13.26	13.25	13.43	14.26	13.58
Average - County, Barrie & Orillia	7.45	7.48	8.03	8.24	8.15
Response Time - 90 th % Barrie	9.42	9.41	10.06	10.38	10.31
Average – Barrie	6.17	6.22	6.44	7.04	6.59
Response Time - 90 th % Orillia	8.20	8.04	8.02	8.22	8.17
Average – Orillia	5.27	5.13	5.18	5.39	5.36
Operating Cost per Call	\$650	\$739	\$681	\$624	\$710
Operating Cost per Weighted Vehicle In-Service Hour	\$197	\$208	\$190	\$194	\$217
Ministry Funding as a % of Eligible Expenditures	48.3%	49.2%	50.0%	48.1%	47.6%

2024 DEPARTMENT BUDGETS



Emergency Management (\$000's)	2023 Forecast	2023 Budget	Variance
Operating Revenues			
Subsidies	58	0	58
County Levy	0	0	0
Service Partners	0	0	0
User Fees	0	0	0
Miscellaneous Income	171	171	0
Transfer From Reserve	0	0	0
Total Revenues	229	171	58
Operating Expenses			
Client Benefit	0	0	0
Salaries	298	319	21
Administration	104	104	0
Facilities	9	9	0
Cost of Service Delivery	399	186	(213)
Transfer To Reserve	10	10	0
Total Expenses	820	627	(193)
Total Operating Balance	(590)	(456)	(134)
Capital			
Revenues	0	0	0
Expenses	0	0	0
Net Capital	0	0	0
Net Department	(590)	(456)	(134)

Operating

The Emergency Management operating balance forecast is higher than the budget by \$134K. The major changes are listed below.

Subsidies forecast is higher than budget by \$58K. Ontario Health, Central Branch provided funding to offset costs incurred for the Huronia Guest House response provided by the County.

Salaries forecast is lower than budget by \$21K due to a vacancy in the department.

Cost of Service Delivery forecast is higher than budget by \$213K. Costs are related to the County's response to Huronia Guest House.

Capital:

There is no capital for Emergency Management.

Social and Community Services

Ontario Works (\$000's)	2023 Forecast	2023 Budget	Variance
Operating Revenues			
Subsidies	61,684	62,057	(373)
County Levy	0	0	0
Service Partners	5,208	5,428	(220)
User Fees	1,527	1,656	(129)
Miscellaneous Income	0	0	0
Transfer From Reserve	249	249	0
Total Revenues	68,668	69,390	(723)
Operating Expenses			
Client Benefit	53,021	53,569	548
Salaries	12,694	13,729	1,034
Administration	2,032	1,957	(76)
Facilities	1,249	589	(660)
Cost of Service Delivery	144	164	20
Transfer To Reserve	0	0	0
Total Expenses	69,141	70,008	867
Total Operating Balance	(473)	(617)	145
Capital			
Revenues	0	0	0
Expenses	0	0	0
Net Capital	0	0	0
Net Department	(473)	(617)	145

Operating

The Ontario Works operating balance forecast is lower than the budget by \$145K. The major changes are listed below.

Subsidies variance of \$373K and User fees of \$129K are offset by the Client Benefit variance of \$548K. The variances within each category are due to the Ontario Works caseload being below budget. The 2023 forecasted caseload is 5,390 and the 2023 budget is 5,430. Ontario Works subsidy payments are 100% funded.

Service Partners forecast is lower than budget by \$220K due to savings forecasted from

vacancies within Salaries and Benefits, as well space rental expenses that have been transferred to Children Services.

Salaries and Benefits is below budget by \$1.0M due to vacancies. As per CCW 23-008, 1.0 FTE has been moved from Ontario Works to Community Services in 2023.

Administration is forecasted to be above budget by \$76K and Facility costs are forecasted to be above budget by \$660K. A business case has been submitted to the Ministry of Community and Social Services in Q1 of 2023 to request additional 50/50 administration funding for the leaseholds and equipment for the new Social & Community office within the Orillia Affordable Housing development. This request was approved, and as such, the Ontario Works department had to match the 50% funding, therefore, increasing the forecast. This increase has been offset against savings withing salaries and benefits.

Capital

There is no capital for Ontario Works.

Measures:

Ontario Works					
Measure	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Forecast
Ontario Works Monthly Average Caseload	5,642	5,710	4,398	4,903	5,430
Ontario Works Caseload % Growth	3%	1%	-30%	10%	10%
Ontario Works Admin Expense Per Case	\$3,492	\$2,921	\$4,011	\$3,564	\$3,720

2024 DEPARTMENT BUDGETS



Children Services (\$000's)	2023 Forecast	2023 Budget	Variance
Operating Revenues			
Subsidies	101,711	100,539	1,172
County Levy	0	0	0
Service Partners	2,348	2,348	0
User Fees	0	0	0
Miscellaneous Income	0	0	0
Transfer From Reserve	(0)	(0)	0
Total Revenues	104,059	102,887	1,172
Operating Expenses			
Client Benefit	98,937	99,162	225
Salaries	3,755	3,906	151
Administration	311	141	(170)
Facilities	0	0	0
Cost of Service Delivery	0	0	0
Transfer To Reserve	3,190	1,814	(1,377)
Total Expenses	106,194	105,022	(1,172)
Total Operating Balance	(2,135)	(2,135)	0
Capital			
Revenues	0	0	0
Expenses	0	0	0
Net Capital	0	0	0
Net Department	(2,135)	(2,135)	0

Operating

The Children Services operating balance forecast is equal to the budget. The major changes are listed below.

Subsidies variance of \$1.2M net of Client Benefit variance of \$225K and the Transfer to Reserve variance of \$1.4M, is above budget by \$20K. This is due to the \$1.1M 2022-year end adjustment, as approved by the Ministry of Education in May 2023, as well as \$303K in municipal savings both being transferred to reserve, because of allowing the 2022 transitional grant to be carried over and spent by Mar 31st, 2023. As directed, the municipal savings from the 2022 Transitional Grant are being transferred to reserve to offset future Children Services budget increases.

Salaries and Benefits is below budget by \$151K due to vacancies.

Administration is above budget by \$170K due to space rental costs being transferred from Ontario Works to Children Services. Children Services is now occupying the third floor in the Barrie Social & Community Services office.

Capital

There is no capital for Children Services.

Children Services Measures:

Children Services					
Measure	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Forecast
Child Care Provincial Funding (\$M)	47.9	41.2	43.8	63.5	100.6
Average Monthly # Children Served in Licensed Child Care through Fee Subsidies	2,699	1,555	1,730	1,867	2,014

2024 DEPARTMENT BUDGETS



Community Services (\$000's)	2023 Forecast	2023 Budget	Variance
Operating Revenues			
Subsidies	25,335	15,437	9,897
County Levy	0	0	0
Service Partners	1,136	1,217	(82)
User Fees	0	0	0
Miscellaneous Income	115	115	0
Transfer From Reserve	0	0	0
Total Revenues	26,585	16,770	9,816
Operating Expenses			
Client Benefit	26,574	17,379	(9,195)
Salaries	2,102	1,752	(351)
Administration	146	86	(59)
Facilities	3	0	(3)
Cost of Service Delivery	0	0	0
Transfer To Reserve	35	35	0
Total Expenses	28,861	19,252	(9,609)
Total Operating Balance	(2,275)	(2,482)	207
Capital			
Revenues	926	0	926
Expenses	926	0	(926)
Net Capital	0	0	0
Net Department	(2,275)	(2,482)	207

Operating

The Community Services operating balance forecast is lower than the budget by \$207K. The major changes are listed below.

Subsidies variance of \$9.9M net of Client Benefits variance of \$9.2M has a net increase in funding of \$700K, which has been applied to the in-year request for additional FTE's (100% funded) within CCW 2023-008. As well, this increase in funding is decreasing the municipal cost of administration, thereby, creating an overall surplus in the department.

Service Partners forecast is lower than budget by \$82K. The municipal administration savings, referenced above, have resulted in a surplus for the cities, as well as the County.

Salaries and Benefits is forecasted to be above budget by \$351K because of the 4 FTE's requested in year (CCW 2023-008) which are 100% funded by federal dollars, as referenced above.

Administration is forecasted above budget by \$59K due to added costs that resulted from an in-year increase in funding within the Local Immigration Partnership program. These costs are 100% funded, except for additional insurance costs in the forecast for the new Tiffin Street supporting housing building.

Capital

Community Services net capital is equal to budget. The revenues and expenses in the forecast are the renovation of Tiffin Street supportive housing and the modular on Rose Street that continued into 2023.

2024 DEPARTMENT BUDGETS



Simcoe County Housing Corp (\$000's)	2023 Forecast	2023 Budget	Variance
Operating Revenues			
Subsidies	2,117	2,117	0
County Levy	0	0	0
Service Partners	3,040	3,020	20
User Fees	10,240	9,786	454
Miscellaneous Income	2,152	31	2,121
Transfer From Reserve	940	757	183
Total Revenues	18,489	15,711	2,777
Operating Expenses			
Client Benefit	1,267	1,267	0
Salaries	5,348	5,362	14
Administration	1,388	1,272	(116)
Facilities	10,548	10,075	(473)
Cost of Service Delivery	1,682	1,682	0
Transfer To Reserve	3,597	1,506	(2,091)
Total Expenses	23,831	21,164	(2,667)
Total Operating Balance	(5,343)	(5,453)	111
Capital			
Revenues	86,379	40,849	45,530
Expenses	86,407	40,849	(45,558)
Net Capital	(28)	0	(28)
Net Department	(5,371)	(5,453)	83

Operating

The Simcoe County Housing Corporation operating balance forecast is lower than the budget by \$111K. The major changes are listed below.

User Fees forecast is greater than the budget by \$454K because of increased rental revenue collected in 2023.

Miscellaneous Income forecast is greater than the budget by \$2.1M due to the proceeds of sales on four Barrie houses in 2023. This is offset by \$2.1M Transfer to Reserve. The house sale proceeds will remain in reserve until it is applied to the Barrie Affordable Housing

development.

Transfer from Reserve is forecasted above budget by \$183K due to funds being brought into revenue in 2023 for operating maintenance facility projects carried over from 2022.

Administration is forecasted to be above budget by \$116K due to increases to the insurance premium and projected 2023 bad debt expense.

Facility costs are forecasted above budget by \$473K. This increase is due to higher utilities costs of \$217K. It also includes \$260K of prior year carryover projects completed in 2023. The county's portion of the carryover projects are referenced above in Transfer from Reserve.

Capital

Simcoe County Housing Corporation net capital forecast is above budget by \$28K because of the weighted taxable assessment change in the prior year capital projects as well as a slight increase in prior year capital projects in 2023.

The revenues variance of \$45.5M and the expenses variance of \$45.5M are a result of carryovers from 2022 for the Orillia Affordable Housing Development, the Bradford Affordable Housing Development, and 2022 capital maintenance projects that were started but not complete at year end.

Measures:

Simcoe County Housing Corporation					
Measure	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Forecast
SCHC - # of Housing Units	1,509	1,652	1,652	1,652	1,652
SCHC - % of Tenants in Rental Arrears	11.46%	14.23%	10.41%	12.53%	13.26%
SCHC - Rental Income per Unit	5,018	5,414	5,753	5,694	5,924
SCHC - Operational Cost per Unit	10,757	11,249	11,925	12,857	13,145

2024 DEPARTMENT BUDGETS



Social Housing - Non-Profit (\$000's)	2023 Forecast	2023 Budget	Variance
Operating Revenues			
Subsidies	17,923	7,787	10,135
County Levy	0	0	0
Service Partners	6,118	5,956	162
User Fees	0	0	0
Miscellaneous Income	0	0	0
Transfer From Reserve	2,041	1,207	834
Total Revenues	26,082	14,950	11,132
Operating Expenses			
Client Benefit	35,251	24,524	(10,727)
Salaries	1,791	1,958	167
Administration	154	172	18
Facilities	0	0	0
Cost of Service Delivery	0	0	0
Transfer To Reserve	2,258	2,076	(182)
Total Expenses	39,455	28,730	(10,724)
Total Operating Balance	(13,373)	(13,780)	408
Capital			
Revenues	0	0	0
Expenses	0	0	0
Net Capital	0	0	0
Net Department	(13,373)	(13,780)	408

Operating

The Social Housing - Non-Profit operating balance forecast is lower than the budget by \$408K. The major changes are listed below.

Timing of when funding is used, along with prior year carryover of provider loans impacts the Subsidies forecast variance of \$10.1M, Transfer from Reserve variance of \$834K, net of the Client benefits variance of \$10.7M and a Transfer to Reserve variance of \$182K. The net of these lines is \$61K, which is the result of an increase in administration revenue.

Service partners forecast is above budget by \$162K because of prior year carry forwards for provider loans. The County’s portion of provider loans is transferred from the Social Housing reserve, as per above.

Salaries and Benefits is below budget by \$167K due to vacancies within the first six months of 2023.

Capital

There is no capital for Social Housing - Non-Profit.

Measures:

Non-Profit Housing					
Measure	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Forecast
Non-Profit Housing - # of Housing Units	2,534	2,534	2,517	2,294	2,294
Non-Profit - Housing Cost per Unit	6,267	6,352	6,305	7,273	7,640
Non-Profit - Housing Waitlist	4,293	4,546	4,664	4,877	4,805

Engineering, Planning & Environment

T&E Construction (\$000's)	2023 Forecast	2023 Budget	Variance
Operating Revenues			
Subsidies	6,975	6,975	0
County Levy	0	0	0
Service Partners	0	0	0
User Fees	0	0	0
Miscellaneous Income	1	1	0
Transfer From Reserve	2,835	2,835	0
Total Revenues	9,812	9,812	0
Operating Expenses			
Client Benefit	0	0	0
Salaries	1,312	1,457	145
Administration	109	101	(8)
Facilities	7,297	7,293	(4)
Cost of Service Delivery	2,905	2,905	0
Transfer To Reserve	0	0	0
Total Expenses	11,623	11,755	133
Total Operating Balance	(1,811)	(1,944)	133
Capital			
Revenues	46,593	45,103	1,490
Expenses	46,593	45,103	(1,490)
Net Capital	0	0	0
Net Department	(1,811)	(1,944)	133

Operating

The T&E Construction operating balance forecast is lower than the budget by \$133K. The major changes are listed below.

Salaries forecast is lower than budget by \$145K. This relates to vacancies of two summer students and the Superintendent of Construction position within the first six months of the year.

Capital

The T&E Construction net capital forecast is equal to budget.

2024 DEPARTMENT BUDGETS



T&E Maintenance (\$000's)	2023 Forecast	2023 Budget	Variance
Operating Revenues			
Subsidies	0	0	0
County Levy	0	0	0
Service Partners	0	0	0
User Fees	189	189	0
Miscellaneous Income	571	516	56
Transfer From Reserve	67	0	67
Total Revenues	827	705	123
Operating Expenses			
Client Benefit	0	0	0
Salaries	7,088	7,023	(65)
Administration	3,361	3,332	(29)
Facilities	1,684	1,674	(10)
Cost of Service Delivery	5,531	5,841	310
Transfer To Reserve	56	0	(56)
Total Expenses	17,720	17,870	150
Total Operating Balance	(16,893)	(17,166)	273
Capital			
Revenues	548	421	127
Expenses	1,952	1,879	(73)
Net Capital	(1,404)	(1,458)	54
Net Department	(18,296)	(18,624)	327

Operating

The T&E Maintenance operating balance forecast is lower than the budget by \$273K. The major changes are listed below.

Miscellaneous Income is higher than budget by \$56K. This is due to the proceeds of sales on assets.

Transfer from Reserve forecast is higher than budget by \$67K. The reserve amount is used to offset the CP railway crossing work in Mactier that was budgeted in 2022.

Salaries forecast is higher than budget by \$65K. This is due to overtime wages associated

with labour shortages, as well as salary progression increases.

Cost of Service Delivery forecast is lower than budget by \$310K. This reduction is due to a milder winter which reduced the amount of material needed for winter maintenance operations. There was also a saving associated with the road painting materials due to process efficiencies created. These savings were offset by the additional costs related to the CP railway crossing work completed of \$67K.

Transfer to Reserve forecast is higher than budget by \$56K. This is due to the unbudgeted proceeds from the sale of assets.

Capital

The T&E Maintenance net capital forecast is lower than budget by \$54K. Based on the engineer review of the Midhurst garage roof, it was determined that it did not require to be replaced in the current year, and a refurbishment was deferred to 2029.

As presented to Council in June, the increased pricing of replacement vehicles was significant since passing the budget. This increase in expenses is for replacement plow trucks and pick-up trucks and a plow truck addition. These increases were fully funded from the Contingency Reserve.

Measures:

Transportation and Engineering					
Measure	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Forecast
T&E Lane km's	1,803	1,797	1,797	1,797	1,823
Pavement Condition Index (PCI)	84.00	83.00	83.00	81.60	80.66
% of Roads Rehabilitated	5.4%	7.1%	5.4%	6.1%	4.6%

2024 DEPARTMENT BUDGETS



Solid Waste Management (\$000's)	2023 Forecast	2023 Budget	Variance
Operating Revenues			
Subsidies	7,415	6,470	946
County Levy	0	0	0
Service Partners	0	0	0
User Fees	5,267	5,814	(547)
Miscellaneous Income	5,373	4,566	807
Transfer From Reserve	2,000	2,000	0
Total Revenues	20,056	18,849	1,206
Operating Expenses			
Client Benefit	0	0	0
Salaries	9,698	9,899	201
Administration	2,010	1,985	(25)
Facilities	1,648	1,687	39
Cost of Service Delivery	63,181	62,536	(645)
Transfer To Reserve	3,700	3,700	0
Total Expenses	80,237	79,807	(431)
Total Operating Balance	(60,182)	(60,957)	776
Capital			
Revenues	3,006	2,637	369
Expenses	5,000	4,959	(41)
Net Capital	(1,994)	(2,322)	327
Net Department	(62,176)	(63,279)	1,103

Operating

The Solid Waste Management operating balance forecast is lower than the budget by \$776K. The major changes are listed below.

Subsidies forecast is higher than budget by \$946K. This increase is the result of receiving higher than budgeted funding from the Resource Productivity and Recovery Authority for the Blue Box program.

User Fees forecast is lower than budget by \$547K. The decrease is mainly the result of lower than anticipated residential drop off revenues and a decrease in compost revenues. Miscellaneous Income forecast is higher than budget by \$807K. Due to market pricing, co-

mingled recyclables sales are above budget levels.

Salaries and Benefits forecast is lower than budget by \$201K. This decrease is the result of staff turnover.

Cost of Service Delivery forecast is higher than budget by \$645K. This increase is mainly due to the increased cost of vehicle repairs including major repairs to both the grinder and shredder.

Capital

The Solid Waste Management net capital forecast is lower than budget by \$327K. This decrease relates to lower cart purchases required in year due to utilizing the inventory from the prior year.

The increase in expenses relates to two in-year approvals. The North Simcoe Transfer Station building conversion to a vehicle repair facility for Solid Waste Management fleet and the installation of a modular office lunchroom for \$549K. These increases were offset by a savings of \$18K on the purchase of a replacement loader and \$490K in fewer cart purchases.

Measures:

Solid Waste Management					
Measure	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Forecast
Summary					
Solid Waste Tonnage Collected	150,072	150,132	155,451	153,593	155,560
Solid Waste Direct Diversion Rate (Curbside & Drop Off)	61.0%	63.8%	63.7%	62.9%	65.5%
Diversion Rates					
Curbside Diversion Rate	55.5%	62.5%	62.3%	61.2%	61.8%
Facility Diversion Rate	69.7%	66.3%	66.1%	66.4%	73.5%
Curbside					
Curbside Tonnage Collected	92,421	98,486	98,027	104,425	105,380
Collection Cost per Tonne	\$279	\$278	\$364	\$457	\$500
Facilities					
Facilities Tonnage Collected	57,651	51,646	57,424	49,168	50,180
Facilities Cost per Tonne	\$316	\$359	\$354	\$421	\$475

2024 DEPARTMENT BUDGETS



Forestry (\$000's)	2023 Forecast	2023 Budget	Variance
Operating Revenues			
Subsidies	0	0	0
County Levy	0	0	0
Service Partners	0	0	0
User Fees	2,068	2,068	0
Miscellaneous Income	5,163	37	5,126
Transfer From Reserve	1,381	1,386	(5)
Total Revenues	8,612	3,491	5,121
Operating Expenses			
Client Benefit	0	0	0
Salaries	935	935	0
Administration	183	180	(3)
Facilities	184	184	0
Cost of Service Delivery	250	245	(5)
Transfer To Reserve	7,231	2,118	(5,113)
Total Expenses	8,782	3,661	(5,121)
Total Operating Balance	(170)	(170)	0
Capital			
Revenues	168	48	120
Expenses	168	48	(120)
Net Capital	0	0	0
Net Department	(170)	(170)	0

Operating

The Forestry operating balance forecast equal's budget. The major changes are listed below.

Miscellaneous Income forecast is higher than the budget by \$5.1M. This relates to the partial land sale of the Blauxham Tract for \$5M. An additional \$85K was received due to a by-law infraction settlement.

Transfer to Reserve forecast is higher than budget by \$5.1M due to the proceeds from the partial land sale of the Blauxham Tract being transferred to the Forestry Reserve.

Capital

The Forestry net capital forecast is equal to the budget. Expenses increased by \$120K due to the purchase of land in the Tiffin Tract for \$115K and an increase in the purchase of a replacement pick-up truck over budget. Both purchases are fully funded from the Forestry Reserve.

Measures:

Measure	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Forecast
# of Forestry Acres Owned	33,064	33,289	33,289	33,313	33,015

2024 DEPARTMENT BUDGETS



Planning (\$000's)	2023 Forecast	2023 Budget	Variance
Operating Revenues			
Subsidies	0	0	0
County Levy	0	0	0
Service Partners	0	0	0
User Fees	48	45	3
Miscellaneous Income	0	0	0
Transfer From Reserve	797	772	25
Total Revenues	845	818	28
Operating Expenses			
Client Benefit	0	0	0
Salaries	1,403	1,483	80
Administration	882	953	71
Facilities	0	0	0
Cost of Service Delivery	295	271	(24)
Transfer To Reserve	0	0	0
Total Expenses	2,580	2,706	126
Total Operating Balance	(1,735)	(1,889)	154
Capital			
Revenues	0	0	0
Expenses	0	0	0
Net Capital	0	0	0
Net Department	(1,735)	(1,889)	154

Operating

The Planning operating balance is \$154k lower than budget. The major changes are listed below.

Transfer from Reserve forecast is higher than budget by \$25k. This increase is the result of approved 2023 grants exceeding the budget. This amount is offset by an increase in the Cost of Service Delivery section.

Salaries forecast is lower than budget by \$80K. This decrease is the result of staff vacancies.

Administration forecast is lower than budget by \$71K mainly due to a decrease in

consulting fees because of a deferred project.

Cost of Service Delivery forecast is higher than budget by \$24K due to grants approved exceeding the budget. This is offset by the Transfer from Reserve revenue.

Capital

There is no capital for planning.

2024 DEPARTMENT BUDGETS



Transit (\$000's)	2023 Forecast	2023 Budget	Variance
Operating Revenues			
Subsidies	1,401	1,420	(19)
County Levy	0	0	0
Service Partners	0	0	0
User Fees	572	386	186
Miscellaneous Income	32	0	32
Transfer From Reserve	50	50	0
Total Revenues	2,055	1,856	199
Operating Expenses			
Client Benefit	0	0	0
Salaries	481	481	0
Administration	522	483	(39)
Facilities	0	0	0
Cost of Service Delivery	5,336	5,319	(16)
Transfer To Reserve	0	0	0
Total Expenses	6,338	6,283	(56)
Total Operating Balance	(4,283)	(4,427)	144
Capital			
Revenues	0	0	0
Expenses	0	0	0
Net Capital	0	0	0
Net Department	(4,283)	(4,427)	144

Operating

The Transit operating balance forecast is lower than budget by \$144K. The major changes are listed below.

Subsidies forecast is lower than budget by \$19K. The Provincial gas tax subsidy is lower than estimated.

User Fees forecast is higher than budget by \$186K. This is the result of increased ridership and fare revenues.

Miscellaneous Income is higher than budget by \$32K. This is the result of anticipated

reimbursement of consulting costs relating to the Zero-Emission Transit Fund, an initiative that commits Federal funding for public transit in support of making clean and affordable transportation options available in every community.

Administration cost forecast is higher than budget by \$39K. This is mainly due to \$32K in consulting fees forecasted to be recovered under Miscellaneous Income as well as an increase in point-of-sale costs relating to the increase in fares.

Cost of Service Delivery forecast is higher than budget by \$16K due to an increase in contractor rates which is offset by a decrease in fuel costs and an increase in vehicle repair costs.

Capital

There is no capital for 2023.

Measure	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Forecast
Simcoe County Transit Ridership	91,205	117,741	126,838	195,450	218,411

Glossary of Terms

Term	Definition
Accounting Principles	Generally Accepted Accounting Principles (GAAP) that apply specifically to the process of developing estimates and budget and comparing them to the actual results.
Accrual Basis of Accounting	A method of accounting that recognizes revenues as they are earned and expenditures when they are incurred rather than waiting until funds are received or spent.
Administration	Administration costs are the County’s non-salary operating expenditures such as MPAC fees, liability insurance, professional services, rent, advertising, office expenses, training, and development.
Allocation	The process of distributing the cost to deliver corporate support services across various departments and/or cost centres.
Amortization	The systematic allocation of cost over a related time period.
Assessment	The value assigned to a property by the Municipal Property Assessment Corporation (MPAC) used as a basis for property taxation.
Assessment Growth	<p>The sum of all the changes that happen to a property within a calendar year, including:</p> <ul style="list-style-type: none"> • New construction • Major renovations • Demolitions • Property value appeals
Base Budget	<p>Covers services already approved in previous budgets, adjusted for inflation, wage increases, user fee increases. general revenue and financing.</p> <p>A reflection of the budget resources (financial, human, and other) that are required to maintain service levels at the level provided in the previous year.</p>
Budget	A plan of financial operation containing an estimate of proposed expenditures and revenues for a given period (usually a year) and the proposed means of financing.

2024 DEPARTMENT BUDGETS



Capital Budget	<p>The capital budget is the annual plan for the purchase of capital assets. Capital assets include elements such as:</p> <ul style="list-style-type: none"> • Roads • Buildings • Machinery and equipment <p>The County maintains a 10-year capital budget and plans each year to ensure there are enough funds to maintain aging infrastructure. Additionally, the County plans for higher replacement cost of assets and new projects that will support community growth</p>
Capital Expenditures	<p>Monies spent for the renovation, maintenance, or replacement of fixed assets, resulting in an extension of the assets’ useful life.</p>
Canada Community-Building Fund (CCBF)	<p>Funding provided by the Federal Government. This federal initiative is based on a long-term vision of sustainability for Canadian cities and communities including four interdependent dimensions: economic, environmental, social, and cultural. The program is intended to achieve results leading to cleaner air, cleaner water, and reduced greenhouse gas emissions.</p>
Client Benefits expenses	<p>Client Benefits are expenses paid out to clients or service providers for services that are available and benefit the population of the County. These include Ontario Works benefits, childcare fee subsidy and housing client benefits.</p>
Contingency	<p>An allotted set of funds available to cover unforeseen events that occur during the year. These funds are not carried over year-to-year.</p>
County Levy	<p>The County Levy includes property taxes, property asset/additions, Supplementary Taxes, Heads & Beds and Linear Acreage charges. Property taxes are calculated by multiplying the property assessment values established by Municipal Property Assessment Corporation (MPAC) by the tax rate set for each property class.</p> <p>The taxes levied for municipal purposes are used to fund the County’s financial condition, investment in infrastructure, on-going expenditures and liabilities incurred.</p>

2024 DEPARTMENT BUDGETS



Consumer Price Index (CPI)	<p>An indicator of changes in consumer prices experienced by Canadians. CPI is obtained by comparing, over time, the cost of a fixed basket of goods and services purchased by consumers. Since the basket contains the constant same goods and services or equivalent quantity and quality, the index reflects only pure price change.</p> <p>As CPI is an indicator of changes for goods and services that can be associated with a retail price many public goods and services provided by governments are excluded since they cannot be associated with a retail price. The target population of the CPI consists of families and individuals living in urban and rural private households in Canada.</p>
Cost of Service Delivery	<p>Cost of Service Delivery cover the expenditures associated directly with providing services to the residents of the County. These include tipping fees, waste contract and export, food and care supplies, road sand and salt, vehicle expenses, transit costs, grants, and health unit assessment.</p>
Credit rating	<p>A credit rating is an estimate of the organization's ability to meet their financial commitments based on previous transactions.</p> <p>The County's credit rating is evaluated by Standard and Poor's each year. The County maintained its "AA" credit rating with a stable outlook since 2014. In 2022, the County rating was revised to AA+ due to a change in the S&P institutional framework of assessment for Canadian Municipalities.</p>
Debt Payment	<p>The payment of principal and interest on borrowed funds such as debentures.</p>
Debenture	<p>A form of unsecured debt financing utilized by the County.</p>
Deficit	<p>A deficit would occur if the County's actual net operating balance exceeded its budgeted net operating balance.</p> <p>It's important to note that the province does not allow the County to run a deficit.</p>
Deferred Revenue	<p>Products or services that have not yet been provided to the customer. As the product or service is delivered over time, it is recognized as revenue on the income statement.</p> <p>An example of this would be development charges, gas tax and government grants.</p>
Development Charges	<p>Development Charges are fees imposed on development projects to pay for increased costs arising from growth-related development in the County.</p> <p>Development Charges are collected to recover the growth-related costs associated with residential and non-residential development of capital projects.</p>

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Facilities costs	Facilities costs refer to the expenses associated with maintaining and running the County owned or leased facilities, including building maintenance, utilities, and property taxes.
FTE (Full-time Equivalent)	A budgeted amount to represent permanent full and part-time productive hours of work. County departments budget hours of work depending on program and service needs.
Grants	A monetary contribution, typically from one level of government to another, to lend support to a specific service, program or function.
Heads and Beds	Payments in lieu of taxes for provincial institutions such as public hospitals, universities, community colleges, and correctional facilities.
Infrastructure	The basic installations and facilities necessary for the continuance and growth of the County, such as roads, stations, LTC-Homes.
Interest Income	Revenue associated with the County's cash management activities of investing cash balances
Levy	The percentage associated with property values to determine the taxes owing which fund County services. The amount of property tax dollars which is paid by taxpayers. The total levy required is based on the requirements of the County and its service partners less all other revenues. The levy for a particular property is calculated by multiplying the assessed value for the property by the appropriate tax rate for that property's class.
Linear Acreage	This property taxation is for certain Railway, Power & Utility Lands as defined by the Municipal act.
Miscellaneous Income	Miscellaneous Income are revenue sources that the County has little control over in terms of the amount, timing or conditions associated with receiving them. Examples are funding from senior levels of government for a specific purpose, an operating surplus or gain from the sale of an asset and recycled materials revenue.
Municipal Property Assessment Corporation (MPAC)	A non-profit corporation responsible for assessing the value of homes and businesses across the province.
Operating Balance	The operating balance is the remaining amount after operating expenses are deducted from operating revenues

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Operating Budget	A budget that provides funding to departments for their recurring operating costs such as salaries, utilities, and supplies.
Performance Indicators	Specific quantitative measure of a department, program or activity for work performed or results obtained toward meeting an objective. They measure demand, workload, efficiency effectiveness, quality, achievement, or outcomes
Performance Measure	Data collected to determine how effective and/or efficient a program is in achieving its objectives. Specific service levels are established for major services, and then monitored to determine the level of success achieved.
Public Sector Accounting Board (PSAB)	An independent body with the authority to set accounting standards for the public sector.
Reserve	Money set aside to mitigate future fluctuations in the economy, changes to government funding and unanticipated events.
Reserve Fund	Assets segregated and restricted to meet the purpose of the reserve fund. Reserve Funds may be: <ul style="list-style-type: none"> • Obligatory – created whenever a statute requires revenues for special purposes to be segregated, e.g., Development Charges Reserve Funds, or • Discretionary – created whenever Council wishes to earmark revenues to finance a future project for which it has authority to spend money, e.g Infrastructure Renewal Reserve Fund and City Building Reserve Fund.
Salaries and Benefits	Salaries and Benefits are the costs related to County employees including wages, health benefits, overtime, group insurance, short-term disability and OMERS.
Service Partners revenue	Service Partners refers to revenues received for the delivery of services to the cities of Barrie and Orillia. Services provided include Ontario Works, Children and Community Services, Social Housing, Paramedic Services and Long-Term Care. The County and the Cities are parties to a Municipal Services Management Agreement that outlines the management governance, performance, communications, and cost sharing structure for these services.

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Strategic Plan	A document outlining long terms goals, critical issues and actions plans which will increase the organization’s effectiveness in attaining its mission, priorities, goals and objectives. Strategic planning starts with examining the present, envisioning the future, choosing how to get there, and making it happen.
Subsidies	Subsidies are one time or ongoing funding from provincial or federal programs.
Supplemental Taxes	Additional money received within the calendar year because of assessment growth. This money is budgeted for based on historical trends and used to fund existing programs and services.
Surplus	The excess that exists when expenditures at year-end are lower than had been budgeted for or revenues are higher. Surpluses are required to be applied fully in the following year’s operating budget to reduce amount raised through taxation unless otherwise allocated to a reserve by Council by-law.
Supplementary Revenue	Supplementary taxes are non-recurring and are the result of growth-related assessments/taxes received within the calendar year. Supplementary taxes are estimated based on a 5-year historical trend. This amount does not increase the taxes for the current taxpayer.
Tangible Capital Asset (TCA)	A non-financial asset having physical substance as defined by the Public Sector Accounting Board (PSAB 3150).
Tax Levy	The total amount to be raised by property taxes for operating and debt service purposes specified in the annual Tax Levy By-law.
Tax Rate	The rate levied on each real property according to assessed property value and property class.

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Transfer from Reserve	Transfer from Reserves represent funds that have been previously set aside by Council to fund asset management plans, both the growth and non-growth components of projects, and other specific initiatives.
Transfer to Reserve	Transfer to Reserves is critical to the County’s long-term financial plan. They represent funds that are being set aside for future asset management plan requirements, projects, or initiatives. Reserves are used to provide stability by smoothing the effect of variable or unanticipated expenditures. Transfer purposes include hospital alliance, strategic land purchases, economic development fund, asset management and future initiatives.
User Fees	The amount of revenue generated from the imposition of charges for the use of County facilities or services by an individual or group and not the community at large. User Fees are utilized by the County to fund services that are user based versus community as a whole. This reduces the need for property tax by requiring the users of the service to pay for the cost of those services.

2024 Proposed Capital Projects – T&E

