



GENERAL GOVERNMENT SERVICES COMMITTEE AGENDA

Thursday, April 25, 2024 at 11:00 am

W & M Edelbrock Centre, Dufferin Room, 30 Centre Street, Orangeville ON

The meeting will be live streamed on YouTube at the following link:

<http://www.youtube.com/@DufferinOne>

Land Acknowledgement Statement

We would like to begin by respectfully acknowledging that Dufferin County resides within the traditional territory and ancestral lands of the Tionontati (Petun), Attawandaron (Neutral), Haudenosaunee (Six Nations), and Anishinaabe peoples.

We also acknowledge that various municipalities within the County of Dufferin reside within the treaty lands named under the Haldimand Deed of 1784 and two of the Williams Treaties of 1818: Treaty 18: the Nottawasaga Purchase, and Treaty 19: The Ajetance Treaty.

These traditional territories upon which we live and learn, are steeped in rich Indigenous history and traditions. It is with this statement that we declare to honour and respect the past and present connection of Indigenous peoples with this land, its waterways and resources.

Roll Call

Declarations of Pecuniary Interest by Members

PUBLIC QUESTION PERIOD

Members of the public in attendance are able to ask a question. If you unable to attend and would like to submit a question, please contact us at info@dufferincounty.ca or 519-941-2816 x2500 prior to 4:30 pm the day before the meeting.

REPORTS

1. GENERAL GOVERNMENT SERVICES – April 25, 2024 – ITEM #1
[Access Dufferin Minutes](#)

Minutes from the April 3, 2024 Special Meeting of the Access Dufferin Committee.

Recommendation:

THAT the minutes from the Special Meeting of the Access Dufferin Committee on April 3, 2024, be adopted.

2. GENERAL GOVERNMENT SERVICES – April 25, 2024 – ITEM #2
IT & GIS Update Report

A report from the Acting Manager of Information Technology and Geographic Information Systems, dated April 25, 2024, to a summary of what has been done, what the team is doing, what the team will do next, and highlight upcoming initiatives and challenges.

Recommendation:

THAT the report from the Acting Manager of Information Technology & Geographic Information Systems, dated April 25, 2024, titled IT & GIS Status Report, be received.

3. GENERAL GOVERNMENT SERVICES – April 25, 2024 – ITEM #3
Creed and the Accommodation of Spiritual and Religious Observances Policy

A report from the Director of People and Equity, dated April 25, 2024, to outline the rationale for the development of this policy as well as some of the key aspects of the policy and the County of Dufferin's duty to accommodate.

Recommendation:

THAT the report of the Director People & Equity titled Creed and the Accommodation of Spiritual and Religious Observances policy, dated April 25, 2024, be received;

AND THAT the draft Creed and the Accommodation of Spiritual and Religious Observances policy be approved.

4. GENERAL GOVERNMENT SERVICES – April 25, 2024 – ITEM #4
Accommodation for Persons with Disability Policy

A report from the Director of People and Equity, dated April 25, 2024, to outline the rationale, key aspects and revisions of the Accommodation for Persons with Disability Policy.

Recommendation:

THAT the report of the Director People & Equity, titled Accommodation for

Persons with Disability Policy, dated April 25, 2024, be received;

AND THAT the draft Accommodation for Persons with Disability Policy be approved.

5. GENERAL GOVERNMENT SERVICES – April 25, 2024 – ITEM #5
Annual Report on Long Term Debt Capacity

A report from Manager of Corporate Finance, Treasurer, dated April 25, 2024, to provide an annual update on the County's long-term debt position and future borrowing capacity, as required by O.Reg.403/02 (amended to O.Reg.289/11).

Recommendation:

THAT the report on Annual Report on Long Term Debt Capacity, from the Manager of Corporate Finance, Treasurer, dated April 22, 2024, be received.

6. GENERAL GOVERNMENT SERVICES – April 25, 2024 – ITEM #6
Annual Development Charges Report

A report from Manager of Corporate Finance, Treasurer, dated April 25, 2024, to provide an annual report on development charges under the direction of the Development Charges Act, (DCA), and under Ont. Reg. 82/98 S. 12, and is also required to satisfy the reporting requirement within Dufferin County's own Development Charges ("DC") Bylaw 2022-28 ("the DC Bylaw").

Recommendation:

THAT the report on Annual Development Charges Report, from the Manager of Corporate Finance, Treasurer, dated April 25, 2024, be received.

7. GENERAL GOVERNMENT SERVICES – April 25, 2024 – ITEM #7
First Quarter Financial Results

A report from Manager of Corporate Finance, Treasurer, dated April 25, 2024, to outline the financial results for the period covering January 1 to March 31, 2024.

Recommendation:

THAT the report on First Quarter Financial Results, from the Manager of Corporate Finance, Treasurer, dated April 25, 2024, be received.

NOTICE OF MOTIONS

Next Meeting

Thursday, May 23, 2024

W & M Edelbrock Centre, Dufferin Room, 30 Centre Street, Orangeville ON



ACCESS DUFFERIN COMMITTEE MINUTES – SPECIAL MEETING

Wednesday, April 3, 2024 at 7:00 pm

The Committee met at 7:00 pm by video conference.

Members Present: Sean Johnson (Chair)(joined at 7:04 pm)
Trevor Lewis
David Vahey

Staff Present: Kareema Sookdeo, Diversity, Equity and Inclusion Advisor
Brenda Wagner, Administrator of Dufferin Oaks
Medhi Dehghan, Environmental Services Manager
Rebecca Whelan, Deputy Clerk

The Diversity, Equity, and Inclusion Advisor called the meeting was called to order at 7:01 pm.

LAND ACKNOWLEDGEMENT STATEMENT

The Equity, Diversity and Inclusion Advisor read the Land Acknowledgement Statement.

DECLARATIONS OF PECUNIARY INTEREST

There were no declarations of pecuniary interest.

REPORTS

1. ACCESS DUFFERIN – April 3, 2024 – Item #1
Dufferin Oaks Long Term Care Home Walkway Replacement

Sean Johnson joined the meeting at 7:04 pm.

The Administrator of Dufferin Oaks and the Environmental Services Manager reviewed the plans for replacement of the walkway that surrounds Dufferin Oaks Long Term Care Home. The walkway is currently brick, but the surface has become uneven, creating a trip hazard. The replacement will be a concrete surface, making it more accessible to residents with mobility issues.

Benches will be placed along the walkway to ensure residents have a rest area. In addition, the patio will be fenced, allowing residents to enjoy the area while ensuring their safety.

The Committee inquired about the width of the walkway. Staff stated it will be 2.2 metres, with one small section near Centre Street being 2 metres. The Committee confirmed with staff that there would be no changes to the grading of the walkway.

ADJOURNMENT

The meeting adjourned at 7:19 pm.

NEXT MEETING: Wednesday, May 15, 2024
Edelbrock Centre, 30 Centre Street, Orangeville ON



A community that grows together

Report To: Chair Creelman and Members of the General Government
Services Committee

Meeting Date: April 25, 2024

Subject: IT & GIS Status Report

**From: Joe Neely, Acting Manager of Information Technology (IT) &
Geographic Information Systems (GIS)**

Recommendation

THAT the report from the Acting Manager of Information Technology & Geographic Information Systems, dated April 25, 2024, titled IT & GIS Status Report, be received.

Executive Summary

The IT & GIS division supports all departments and is integral to several corporate initiatives. In addition, the team has undertaken internal projects to improve the division efficiency and productivity. This report provides an overview of accomplishments, ongoing projects and upcoming initiatives.

Background & Discussion

Accomplishments

The IT & GIS team has changed from a reactive and transactional support team to a more forward-thinking and transformative one. Besides performing the usual tasks of a technology support team, team members have learned various transformative skills, such as project management, process optimization, service management, change management, and information security. This training has paid off as different team members have assumed the role of managing various projects - from minor team projects to County-wide enterprise-level projects.

Last April, the team transitioned the entire County to Microsoft SharePoint online. Over the past year, the team has focused on reinforcement and continues to provide additional training to staff across the County to ensure that they are comfortable the new solution. Staff are embracing the platform and continue to work collaboratively in the new environment.

On April 17, 2024, we launched the new County website. This represents over a year of planning and implementation with the assistance of various staff across the County. The success of this project was due to the efforts of the cross-departmental website steering Committee, led by Brian Boston who took on the Project Management role. They were instrumental in getting the content organized and transferred from the old website, as well as our steering committee members, and many others.

Other accomplishments of note for this year are:

- **IT Ticketing system:** In March of this year, we successfully transitioned the IT Service Desk ticketing software to a new online solution. In this first phase of the project, the IT department has successfully transitioned to the new system. In the next phase of the project, we will be launching self-service capabilities. This will empower our staff to resolve common issues independently, reducing the workload on IT staff and minimizing resolution times.
- **Microsoft three-year agreement:** We began a new three-year license agreement with Microsoft. This included a comprehensive review of our current licenses to ensure that we are compliant. We also took the opportunity to look at alternative licensing options to reduce costs and will see significant savings going forward.

GIS Projects

A project is underway to attain 10-cm aerial GIS photos. The aerials have been completed and we expect to have the photos soon. The 10 cm aerial GIS photos provide precise, high-resolution imagery for detailed mapping and analysis to assist in urban planning, environmental monitoring, and infrastructure management.

In collaboration with local and neighboring municipalities there have been considerable efforts to enhance and modernize fire response boundaries in preparation for the county's provision of NG9-1-1 data. This initiative aims to improve emergency management and firefighting capabilities by accurately mapping the jurisdictional areas covered by fire departments. By doing so, we facilitate efficient resource allocation and response coordination. These updated boundaries prioritize strategic deployment of fire departments based on road networks rather than municipal borders, reducing confusion

and ensuring rapid response even in cases where a municipal boundary coincides with a road.

Upcoming initiatives

Other projects that the IT/GIS team is working on this year:

- Human Resources onboarding/offboarding process: We are currently working with People & Equity and other teams across the county to streamline our onboarding and offboarding processes.
- Phone system upgrade: To ensure security, compatibility, performance, and access to the latest features the IT department will be upgrading the phone system.
- Supporting the implementation of a new Financial Information System

Challenges

One of the main challenges is the high demand for IT, Security, GIS, and Project Management services and availability of staff. As teams across the county look to expand their services, the need for technical solutions increases. As a result, we have seen an increase in requests for assistance in providing input as subject matter experts.

The IT Team has a variety of skills that benefit the County; we are involved in project management, business analysis, change management, and many other areas – and the challenges and possibilities keep growing. While some of these demands can be handled by the existing roles; there is a need to develop a strategic hiring plan to ensure the current and future needs of the County can be addressed and that the opportunities for process improvement and enhanced IT services can be fully leveraged.

Financial, Staffing, Legal, or IT Considerations

All project-related expenditures outlined in this report adhere to the fiscal constraints set forth in the 2024 budget.

In Support of Strategic Plan Priorities and Objectives

Governance - identify opportunities to improve governance and service delivery

Respectfully Submitted By:

Joe Neely

Acting Manager of Information Technology & Geographic Information Systems

Reviewed by: Sonya Pritchard, Chief Administrative Officer



A community that grows together

Report To: Chair Creelman and Members of the General Government
Services Committee

Meeting Date: April 25, 2024

**Subject: Creed and the Accommodation of Spiritual and Religious
Observances Policy**

From: Rohan Thompson, Director of People & Equity

Recommendation

THAT the report of the Director People & Equity titled Creed and the Accommodation of Spiritual and Religious Observances policy, dated April 25, 2024, be received;

AND THAT the draft Creed and the Accommodation of Spiritual and Religious Observances policy be approved.

Executive Summary

This report will outline the rationale for the development of this policy as well as some of the key aspects of the policy and the County of Dufferin's duty to accommodate.

Background & Discussion

The County of Dufferin is committed to providing an environment free from discrimination and harassment pursuant to the County's Respect in the Workplace: Preventing Violence, Harassment and Discrimination Policy (the "Harassment and Discrimination Policy") and the Ontario *Human Rights Code*.

Creed-based beliefs and practices (including Indigenous Spirituality) inform the right to equal treatment under the *Code*. All County staff have a right to be treated with respect and dignity based on their Creed, and to freely hold and practice the Creed beliefs of their choosing. The County has a duty to accommodate an individual's sincerely held Creed-based beliefs and practices to the point of undue hardship.

The Creed and the Accommodation of Spiritual and Religious Observances policy helps to address a policy gap at the County. At the current moment creed, religious and spiritual accommodations are not covered by any policy at the County. Currently, if any County staff or volunteer needed a creed-based accommodation, there is no policy or procedure in place to ensure that their accommodation need is responded to or handled in the most appropriate way. Without a policy and procedure in place on this matter, the County runs the risk of unintentionally encroaching on our staff's code protected rights.

Creed: The *Code* does not define Creed, but it is often referred to as religious beliefs and practices. Creed may also include non-religious belief systems (including Indigenous Spirituality) that, like religion, substantially influence a person's identity, worldview, and way of life. The following characteristics are relevant when considering if a belief system is a creed under the *Code*. A creed:

- Is sincerely, freely, and deeply held.
- Is integrally linked to a person's identity, self-definition, and fulfilment.
- Is a particular and comprehensive, overarching system of belief that governs one's conduct and practices.
- Addresses ultimate questions of human existence, including ideas about life, purpose, death, and the existence or non-existence of a Creator and/or a higher or different order of existence.
- Has some "nexus" or connection to an organization or community that professes a shared system of belief.

The duty to accommodate arises when a person's religious beliefs conflict with a requirement, qualification, or practice. The *Code* imposes a duty to accommodate based on the needs of the group of which the person making the request is a member. Accommodation may modify a rule or make an exception to all or part of it for the person requesting accommodation. The *Code* provides the right to be free from discrimination, and there is a general corresponding duty to protect the right: the "duty to accommodate".

The Creed and the Accommodation of Spiritual and Religious Observances policy mentions a range of potential accommodations but is not an exhaustive list. What is important to note is that the County has a duty to accommodate. Here are some examples of potential creed, spiritual and religious accommodation requests that this policy covers;

- Three (3) paid Creed Observance Days off per calendar year. Equality of treatment requires that employees of the County are entitled to receive three (3) paid Creed Observance Days which are equivalent to the number of religious Christian days

that are observed and time paid time off of work is provided, namely Christmas, Good Friday and Easter Monday.

- Scheduling changes (i.e., shift changes, alternate arrival, and departure times on days when the employee cannot work for the entire period).
- Use of compensatory time such as banked overtime, flex time, lieu time, etc., where applicable.
- Unpaid Leave of Absence.
- Vacation, subject to employee agreement in writing.

This draft policy is in alignment with several directions noted in our Corporate Strategic Plan and our Equity Strategic Plan. Below are some specific references from both plans to pay particular attention to.

Our Corporate Strategic Plan, in the Equity Area of Focus, one of its main goals is for the County to “Ensure that the County is an Inclusive, equitable, supportive Employer of Choice” and it will achieve this goal by:

- Support staff well-being, development and engagement
- Implement recommendations from the County’s Equity Audit and develop and implement a County of Dufferin Equity Strategy to foster an equitable corporate culture
- Increase feelings of trust, belonging and wellness at Dufferin County, specifically among Black people, LGBTQ+ people, Dufferin Oaks team members, and those with accessibility needs

The Equity Strategic Plan, goal 1.1 states; “Complete a review of HR policies and support programs to ensure they meet the needs of communities experiencing marginalization in the County”.

It is important to note that it is not appropriate to limit or deny an accommodation because of:

- The potential negative reaction of other employees, tenants or service users, or impact on morale
- Third-party preferences (such as customer preferences)
- Business inconvenience (unless undue hardship results)
- Collective agreements or contracts
- The perceived unreasonableness of a belief or practice
- The fact that the organization is secular and operates in the public sphere.

Financial, Staffing, Legal, or IT Considerations

There are no legal or IT considerations to plan for with respect to this draft policy. There may be some staffing considerations in relation to backfilling staff or operational planning considerations for staff who require any form of creed or spiritual accommodation. However, we anticipate that this will be minor and manageable. As there is no way to measure the financial impact of the implementation of this policy, it will need to be monitored year over year.

In Support of Strategic Plan Priorities and Objectives

Equity – align programs, services and infrastructure with changing community needs/ ensure the County is an inclusive, equitable, and supportive Employer of Choice

Respectfully Submitted By:

Rohan Thompson
Director of People & Equity

Attachment: Draft Creed and the Accommodation of Spiritual and Religious Observances policy

Reviewed by: Sonya Pritchard, Chief Administrative Officer

SECTION	POLICY NUMBER
SUB-SECTION	EFFECTIVE DATE
SUBJECT	Creed and the Accommodation of Spiritual and Religious Observances
AUTHORITY	Senior Management Team General Government Services Council

PURPOSE

The County of Dufferin (the "County") is committed to providing an environment free from discrimination and harassment pursuant to the County's Respect in the Workplace: Preventing Violence, Harassment and Discrimination Policy (the "Harassment and Discrimination Policy") and the Ontario *Human Rights Code* (the "Code").

Creed-based beliefs and practices (including Indigenous Spirituality) inform the right to equal treatment under the *Code*. All County staff have a right to be treated with respect and dignity based on their Creed, and to freely hold and practice the Creed beliefs of their choosing. The County has a duty to accommodate an individual's sincerely held Creed-based beliefs and practices to the point of undue hardship.

Unless mutually agreed upon in writing consistent with the *Employment Standards Act*, non-union employees are not permitted to work on statutory holidays. Employees within either the CUPE or ONA bargaining units are required to adhere to the provisions of the applicable collective agreements related to working on statutory holidays.

The purpose of the County's Creed and the Accommodation of Spiritual and Religious Observances Policy (the "Policy") is to define guidelines with respect to the accommodation of spiritual and religious observances related to a person's Creed in accordance with the County's obligations under *Code*.

SCOPE

This Policy applies to all employees of the County, regardless of position, classification, or union membership. (collectively "County Staff").

DEFINITIONS

Creed: The *Code* does not define Creed, but it is often referred to as religious beliefs and

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practices. Creed may also include non-religious belief systems (including Indigenous Spirituality) that, like religion, substantially influence a person’s identity, worldview, and way of life. The following characteristics are relevant when considering if a belief system is a creed under the *Code*. A creed:

- Is sincerely, freely, and deeply held.
- Is integrally linked to a person’s identity, self-definition, and fulfilment.
- Is a particular and comprehensive, overarching system of belief that governs one’s conduct and practices.
- Addresses ultimate questions of human existence, including ideas about life, purpose, death, and the existence or non-existence of a Creator and/or a higher or different order of existence.
- Has some “nexus” or connection to an organization or community that professes a shared system of belief.

Duty to Accommodate: The duty arises when a person's religious beliefs conflict with a requirement, qualification or practice. The *Code* imposes a duty to accommodate based on the needs of the group of which the person making the request is a member. Accommodation may modify a rule or make an exception to all or part of it for the person requesting accommodation. The *Code* provides the right to be free from discrimination, and there is a general corresponding duty to protect the right: the “ duty to accommodate”.

Accommodation: The duty to accommodate requires that the most appropriate accommodation be determined and then be undertaken, short of undue hardship. The most appropriate accommodation is one that most respects the dignity of the individual, meets individual needs, best promotes integration and full participation, and ensures confidentiality. Accommodation will be considered appropriate if it will result in equal opportunity to enjoy the same level of benefits and privileges experienced by others.

Undue Hardship: Refers to the extent to which an employer is expected to reasonably accommodate the *Code*-related needs of an employee under the *Code*.

POLICY

All County staff have a right to be treated with respect and dignity based on their Creed, and to freely hold and practice the Creed beliefs of their choosing. The County has a duty to accommodate an individual’s sincerely held Creed-based beliefs and practices to the point of undue hardship.

The County acknowledges that Creed-based beliefs may require accommodation for religious observance and/or time for prayer during scheduled working hours.

The County shall assess any requests on a case-by-case basis.

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Reasonable accommodation of time required for religious observance may include, but is not limited to the following options:

- Three (3) paid Creed Observance Days off per calendar year. Equality of treatment requires that employees of the County are entitled to receive three (3) paid Creed Observance Days which are equivalent to the number of religious Christian days that are observed and time paid time off of work is provided, namely Christmas, Good Friday and Easter Monday.
- Scheduling changes (i.e., shift changes, alternate arrival, and departure times on days when the employee cannot work for the entire period).
- Use of compensatory time such as banked overtime, flex time, lieu time, etc., where applicable.
- Unpaid Leave of Absence.
- Vacation, subject to employee agreement in writing.

An employee who requires accommodation for a Creed observance must submit their request to their supervisor or manager as soon as reasonably possible via the Creed and the Accommodation of Spiritual and Religious Observances Request Form. The request must:

- identify the spiritual or religious observance for which the accommodation is needed.
- identify the nature of the accommodation required; and,
- indicate that the leave is being requested under the County's Creed and the Accommodation of Spiritual and Religious Observances Policy.

Supervisors/managers may require further information about spiritual or religious requirements that necessitate accommodation in the workplace. The supervisor/manager must consult with the People and Equity department before seeking any additional information.

Unacceptable Reasons for Denying Accommodation:

It is not appropriate to limit or deny an accommodation because of:

- The potential negative reaction of other employees, tenants or service users, or impact on morale
- Third-party preferences (such as customer preferences)
- Business inconvenience (unless undue hardship results)
- Collective agreements or contracts
- The perceived unreasonableness of a belief or practice
- The fact that the organization is secular and operates in the public sphere.

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Creed Observance Days Conditions:

- Creed Observance Days are not permitted for use on days that are considered designated and/or statutory holidays.
- There will be no carryover of any Creed Observance Days if they are not taken during the calendar year.
- There will be no pay out made for any unused days.
- Advances from the following year's Creed Observance Days allotment to cover off a leave in the current year will not be permitted.
- Creed Observance Days are not to be used for any purposes other than for approved accommodation requests, including but not limited to purposes such as vacation leave, incidental time, or any type of disability coverage.

ROLES AND RESPONSIBILITIES

Shared Responsibilities

Accommodation is a shared responsibility. Everyone involved, including the person asking for accommodation, should work together, exchange relevant information, and look for accommodation solutions together.

Person Requesting:

An employee who requires an accommodation for a religious observance must submit a request for that accommodation in writing as soon as reasonably possible, to their manager or designate. The request must:

- Identify the religious observance for which the accommodation is needed.
- Identify the nature of accommodation required.
- Submit the request in good faith.

Accommodation Provider (Manager or designate):

- Receive the request in good faith.
- Respect the dignity and privacy of the person seeking accommodation.
- Ask only for information reasonably needed to determine accommodation options, subject to any requirements of the Policy.
- Reasonably assess accommodation solutions.
- Reply to the request within a reasonable timeframe.

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People and Equity Department:

- Provide advice and guidance on the implementation of this Policy.
- Assist a manager (or designate) with the accommodation request, as necessary.
- Review and update the Policy as necessary and ensure its application is compliant with relevant legislation.

Related Resources

Creed and the Accommodation of Spiritual and Religious Observances Request Form

[Creed and the duty to accommodate: A checklist for accommodation providers](#)

[2-4-16 Harassment and Respectful Workplace Policy](#)

[Non-Union Personnel Policy Manual](#)

CUPE CA

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A community that grows together

Report To: Chair Creelman and Members of the General Government
Services Committee

Meeting Date: April 25, 2024

Subject: Accommodation for Persons with Disability Policy

From: Rohan Thompson, Director of People & Equity

Recommendation

THAT the report of the Director People & Equity, titled Accommodation for Persons with Disability Policy, dated April 25, 2024, be received;

AND THAT the draft Accommodation for Persons with Disability Policy be approved.

Executive Summary

The Accommodation for Persons with Disability policy was last updated in 2014. Regular updates to policies are key to ensuring ongoing compliance with the AODA, relevance and inclusion of current best practices. This report will outline the rationale of this policy, some of the key aspects of the policy and identify some of the revisions.

Background & Discussion

The County endeavors to provide consistent, fair, unbiased and accessible hiring practices and is committed to providing accommodations in accordance with the Ontario Human Rights Code (the "Code") and the Accessibility for Ontarians with Disabilities Act, 2005 (the "AODA") in the hiring and employment of Dufferin County employees. This includes providing accessibility and accommodation for disability-related needs, short of undue hardship at all stages of the employment cycle.

The Policy applies to all employees of the County, and, where indicated, to any independent contractor working for the County. It further applies to any job applicants seeking employment with the County.

The Accessibility policy was last reviewed in 2014. Regular review and updates are necessary to ensure the policy reflects our responsibilities as an employer under the AODA. In addition, as the County strives to be an inclusive, equitable supportive employer of choice, as indicated in the County Strategic Plan, there are a number of action items indicated in the Corporate Strategic Plan that also help to inform the need for a policy review:

- Support staff well-being, development and engagement
- Implement recommendations from the County's Equity Audit and develop and implement a County of Dufferin Equity Strategy to foster an equitable corporate culture
- Increase feelings of trust, belonging and wellness at Dufferin County, specifically among Black people, LGTBQ+ people, Dufferin Oaks team members, and those with accessibility needs

Additionally, the Equity Strategic Plan's, action item 1.1 states:

- Complete a review of HR policies and support programs to ensure they meet the needs of communities experiencing marginalization in the County.

Some of the changes to the revised draft policy to note are:

- Updated Purpose and Scope statements
- Addition of a Definition Section
- Updated discussion of Undue Hardship
- Principles that guide accommodation practice
- Revised Roles & Responsibilities
- Updated Record Keeping section

Financial, Staffing, Legal, or IT Considerations

There are no staffing, financial or IT considerations with the revision of this policy

In Support of Strategic Plan Priorities and Objectives

Equity – align programs, services and infrastructure with changing community needs/ ensure the County is an inclusive, equitable, and supportive Employer of Choice

Respectfully Submitted By:

Rohan Thompson
Director of People & Equity

Attachment: Draft Accommodation for Persons with Disability Policy

Reviewed by: Sonya Pritchard, Chief Administrative Officer

SECTION	POLICY NUMBER
SUB-SECTION	EFFECTIVE DATE
SUBJECT Accommodation for Persons with Disability Policy	DATE REVISED
AUTHORITY General Government Services Council	

PURPOSE

The County endeavours to provide consistent, fair, unbiased and accessible hiring practices and is committed to providing accommodations in accordance with the Ontario Human Rights Code (the "Code") and the Accessibility for Ontarians with Disabilities Act, 2005 (the "AODA") in the hiring and employment of Dufferin County employees. This includes providing accessibility and accommodation for disability-related needs, short of undue hardship at all stages of the employment cycle.

SCOPE

The Policy applies to all employees of the County, and, where indicated, to any independent contractor working for the County. It further applies to any job applicants seeking employment with the County.

DEFINITIONS

Disability: The Code defines "disability" as follows:

"because of disability" means for the reason that the person has or has had, or is believed to have or have had,

- a) any degree of physical disability, infirmity, malformation or disfigurement that is caused by bodily injury, birth defect or illness and, without limiting the generality of the foregoing, includes diabetes mellitus, epilepsy, a brain injury, any degree of paralysis, amputation, lack of physical co-ordination, blindness or visual impediment, deafness or hearing impediment, muteness or speech impediment, or physical reliance on a guide dog or other animal or on a wheelchair or other remedial appliance or device,
- b) a condition of mental impairment or a developmental disability,
- c) a learning disability, or a dysfunction in one or more of the processes involved in understanding or using symbols or spoken language,
- d) a mental disorder, or
- e) an injury or disability for which benefits were claimed or received under the insurance plan established under the Workplace Safety and Insurance Act, 1997

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“Disability” should be interpreted in broad terms. It includes both present and past conditions, as well as a subjective component based on perception of disability. Although bullets (a) to (e) set out various types of conditions, they are merely illustrative and not exhaustive.

Undue Hardship: Refers to the extent to which an employer is expected to reasonably accommodate the Code-related needs of an employee under the Code.

Most appropriate accommodation: The duty to accommodate requires that the most appropriate accommodation be determined and then be undertaken, short of undue hardship. The most appropriate accommodation is one that most respects the dignity of the individual with a disability, meets individual needs, best promotes integration and full participation, and ensures confidentiality. Accommodation will be considered appropriate if it will result in equal opportunity to attain the same level of performance, or to enjoy the same level of benefits and privileges experienced by others or if it is proposed or adopted for the purpose of achieving equal opportunity and meets the individual’s disability-related needs. If the accommodation meets the individual’s needs and does so in a way that most respects dignity, then a determination can be made as to whether or not this “most appropriate” accommodation would result in undue hardship.

POLICY

Applicants for employment with the County are entitled to the most appropriate accommodation of disability-related needs in the job application, recruitment and selection process short of undue hardship. Applicants for employment will be notified that the most appropriate accommodation will be provided with respect to disability-related needs upon request in order to support equal participation in all aspects of the job application, recruitment and selection process.

County employees are entitled to the most appropriate accommodation in employment short of undue hardship in order to enable them to participate in employment and/or other County activities. County employees will cooperate and work together with the County to facilitate the provision of the most appropriate accommodation short of undue hardship. The County’s obligation is to provide County employees with the most appropriate not a perfect (or preferred) accommodation, up to the point of undue hardship. The County is not required to prove that a preferred or requested accommodation would cause undue hardship where the most appropriate accommodation is available that meets the employee’s disability-related needs.

The duty to accommodate is informed by three principles which the County shall adhere to when providing the most appropriate accommodation

- Respect for Dignity
- Individualized Accommodation
- Integration & full participation.

SUBJECT	Accommodations for Persons with Disabilities	POLICY NUMBER
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The County acknowledges that accommodation is a fundamental and integral part of the right to equal treatment. All persons requesting accommodation shall be free of discrimination and/or reprisal throughout the accommodation process.

Recruitment, assessment or selection process

The County shall provide notification to all County employees and the public about the availability of reasonable accommodation of disability-related needs in the recruitment process and how to request such accommodation.

The County shall notify job applicants, when they are individually selected to participate in an assessment or selection process that accommodations are available upon request in relation to the materials or processes to be used and how to request such accommodation. This will include:

- review and, as necessary, modification of existing recruitment policies, procedures and processes
- inclusion of availability of accommodation notice as part of the script in the scheduling of an interview and/or assessment; and
- consultation with the applicant and arrangement for provision of suitable accommodations in a manner that takes into account the applicant's accessibility needs due to the disability where a selected applicant requests accommodation.

An applicant for employment who believes that they require accommodation in the recruitment or selection process shall make a request for accommodation in a timely manner.

Upon receiving a request for accommodation from an applicant for employment, the County Representative shall consult with the applicant to ascertain what their accommodation needs are, and whether the most appropriate accommodation can be provided short of undue hardship.

The County shall provide the most appropriate accommodation short of undue hardship of disability-related needs supported by satisfactory medical documentation from a qualified medical practitioner.

The County shall, when making offers of employment, notify the successful applicant of its policies for accommodating employees with disabilities. This will include:

- a review and, as necessary, modification of existing recruitment policies, procedures and processes; and,
- inclusion of notification of the County's policies on accommodating employees with disabilities in offer of employment letters.

SUBJECT Accommodations for Persons with Disabilities	POLICY NUMBER
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Accommodations in Employment

The County shall inform all current County employees of its policies for accommodating employees with disabilities, including, but not limited to, policies on the provision of job accommodations that take into account an employee's accessibility needs due to disability.

The County shall provide the information required under this section to new employees as soon as practicable after they begin their employment.

The County shall provide updated information to County employees whenever there is a change to existing policies on the provision of job accommodations that take into account an employee's accessibility needs due to disability.

Accommodation will be provided to employees with disability-related needs over the duration of their employment with the County of Dufferin.

Once an accommodation is requested the Department Head in coordination with the Director of People and Equity (or designate), shall initiate steps in a timely manner to determine whether the employee has disability-related needs that require accommodation and, if so, whether the most appropriate accommodation can be provided short of undue hardship.

An employee who makes an accommodation request may be required to provide documentation from a qualified medical practitioner identifying their disability-related accommodation needs. Where reasonable grounds exist to make such a request, the Department Head in coordination with the Director of People & Equity (or designate) may request that such documentation be provided by a specialist or other expert with appropriate expertise.

The County shall provide the most appropriate accommodation of disability-related needs when supported by satisfactory medical documentation from a qualified medical practitioner with appropriate expertise and short of undue hardship. The County reserves the right to make supplementary requests for medical documentation in cases where it is reasonably necessary to do so.

The County will provide the employee with its decision regarding their request for accommodation within 30 business days of receiving the request. Where the County does not grant the accommodation requested or offers a the most appropriate accommodation different from the accommodation requested by the employee, the Department Head in coordination with the Director of People & Equity (or designate) will inform the employee of the reason for denial.

SUBJECT Accommodations for Persons with Disabilities	POLICY NUMBER
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Roles and Responsibilities:

Shared Responsibilities

The accommodation process is a shared responsibility. Everyone involved should co-operatively engage in the process, share information and avail themselves of potential accommodation solutions.

The person requesting is required to:

- Advise the accommodation provider of the disability (although the accommodation provider does not generally have the right to know what the disability is)
- Make their needs known to the best of their ability, preferably in writing, so that the person responsible for accommodation may make the requested accommodation
- Answer questions or provide information regarding relevant restrictions or limitations, including information from health care professionals, where appropriate and as needed
- Participate in discussions regarding possible accommodation solutions
- Co-operate with any experts whose assistance is required to manage the accommodation process or when information is required that is unavailable to the person requesting
- Meet agreed-upon performance and job standards once accommodation is provided
- Work with the accommodation provider on an ongoing basis to manage the accommodation process
- Discuss their disability only with persons who need to know. This may include the manager, supervisor, or a representative from the People & Equity department.
- Submit the request in good faith.

The manager and/or People & Equity Department are required to:

- Accept the employee's request for accommodation in good faith
- Obtain expert opinion or advice where needed
- Take an active role in ensuring that alternative approaches and possible accommodation solutions are investigated, and canvass various forms of possible accommodation and alternative solutions, as part of the duty to accommodate
- Keep a record of the accommodation request and action taken
- Maintain confidentiality
- Limit requests for information to those reasonably related to the nature of the limitation or restriction so as to be able to respond to the accommodation request

SUBJECT Accommodations for Persons with Disabilities	POLICY NUMBER
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- Grant accommodation requests in a timely manner, to the point of undue hardship, even when the request for accommodation does not use any specific formal language
- Bear the cost of any required medical information or documentation. For example, doctors' notes and letters setting out accommodation needs, should be paid for by the employer.

Accessible formats and communication supports for employees

Where a County employee wishes to receive information and materials in an accessible format, and/or with communication supports the employee shall make that request in writing. Medical documentation from a qualified medical practitioner establishing the need for such accommodation may be required.

The County shall consult with the employee to provide or arrange for the provision of accessible formats and communication supports for:

- information and materials in an accessible format that is needed in order to perform the employee's job; and
- information and materials in an accessible format that is generally available to employees in the workplace.

The County shall consult with the employee making the request in determining the suitability of an accessible format or communication support.

This obligation, like all accommodation obligations, is subject to the undue hardship standard. The Department Head in coordination with the Director of People & Equity (or designate) will consult with the individual to better understand their disability-related accommodation needs and determine accommodation option. Once the accommodation option has been selected the employee will be informed and implementation of the accommodation will begin as quickly as possible. Where there are alternative ways to provide accommodation without incurring undue hardship, the County reserves the right to accommodate in the manner that is most consistent with the County's operational needs.

The Department Head in coordination with the Director of People & Equity (or designate) will document the Individual Accommodation Plan and include:

- The employee's current position
- The employee's disability-related needs which require accommodation, as identified by a qualified medical practitioner
- The aspects of the employee's position which need to be modified to accommodate the employee's disability-related needs;
- The specific accommodation that is to be provided;
- Individualized workplace and emergency response information (Appendix #1), if necessary

SUBJECT	Accommodations for Persons with Disabilities	POLICY NUMBER
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- The expected duration of the accommodation
- A time frame for future medical updates, if required
- Steps taken to protect privacy.
- Information on how often the Individual Accommodation Plan will be reviewed and updated. (with input from the affected employee)
- Any information regarding accessible formats or communication supports required in respect of the process or plan.

Once the Department Head in coordination with the Director of People & Equity (or designate) has prepared the Individual Accommodation Plan, the Department Head in coordination with the Director of People & Equity (or designate) shall meet with the employee to review and finalize the Plan. The employee shall be asked to sign the Individual Accommodation Plan to signify that the employee has met with the Department Head in coordination with the Director of People & Equity (or designate) to review the Plan and agrees that the accommodations set out in the Plan constitute reasonable accommodation of the employee's disability-related needs.

Individual Accommodation Plans will be reviewed and, where necessary, revised, when an employee's role within the County changes, when the employee communicates that there has been a change in their medical condition or accommodation needs, where the expected duration of the accommodations has been exceeded yet the employee believes ongoing accommodation is required, and, in any event, no less frequently than once every six (6) months. Review of Individual Accommodation Plans will typically involve a requirement to provide updated medical documentation.

Where required due to the nature of the employee's disability, Individual Accommodation Plans will be provided to the employee in an accessible format.

Recordkeeping

All documentation relating to the accommodation process and/or the development or implementation of Individual Accommodation Plans, including any medical documentation submitted by the employee, will be stored in a confidential manner which respects the privacy of the employee.

Return to Work Process

For all other accommodation requirements, including the Modified Work or Return to Work process, please see Personnel Policy Manual Schedule B, Sections 7 & 8.

RELATED RESOURCES

REVISION HISTORY

January 2024 – SMT



A community that grows together

Report To: Chair Creelman and Members of General Government Services Committee

Meeting Date: April 25, 2024

Subject: Annual Report on Long Term Debt Capacity

From: Aimee Raves, Manager of Corporate Finance, Treasurer

Recommendation

THAT the report on Annual Report on Long-Term Debt Capacity, from the Manager of Corporate Finance, Treasurer, dated April 22, 2024, be received.

Executive Summary

This report provides an annual update on the County's long-term debt position and future borrowing capacity, as required by O.Reg.403/02 (amended to O.Reg.289/11).

Background & Discussion

The chart below provides a historical overview of the long-term debt activity of the County over the last five years (in 000s).

	2019	2020	2021	2022	2022
Opening Long-Term Debt	14,606	13,618	12,591	11,612	10,682
New Debt	1,200	-	-	-	-
Debt Paid Off	(2,188)	(1,027)	(979)	(930)	(940)
Closing Long-Term Debt	13,618	12,591	11,612	10,682	9,743

Without the addition of debt over several years the amount of long-term debt has dropped considerably in the past five years. At the end of 2023, there was \$9,742,707 of outstanding long-term debt.

Municipal Debt Capacity is based on net revenues of the County (excluding subsidies and reserve and reserve fund withdrawals). As the value of net revenues grow, the amount available to be borrowed also grows.

The maximum spending on annual debt is limited to 25% of the net revenues under Provincial limits less the prior year net carrying costs (principal plus interest).

For Dufferin County, the latest numbers from the Province (received in March 2024) are:

2022 Net Revenues	\$53,871,852
25% of Net Revenues	\$13,467,963
Less 2022 Net Debt Charges	(\$815,147)
Annual Debt Repayment Limit	\$12,652,816

The annual debt repayment limit can then be converted to determine the level of Gross New Debt allowable. Based on the \$12.65 million above, 7% borrowing rate over 20 years, the County could potentially borrow nearly \$135 million.

It is not recommended for municipalities to borrow at such a high limit. Doing so could place a municipality in serious financial difficulty as the new debt becomes an annual amount that Council and staff have no control over. Once debt is purchased the annual payment cannot be changed. Once municipal debt exceeds 50% of the Ontario limit, those repayments/carrying costs represent a materially significant portion of a municipality's budget, which cannot be altered by its Council.

In order to keep debt at a more manageable level, the Dufferin County Debt Management Policy sets an internal upper debt limit of no more than 40% of the limit that the Province allows.

Potential Additional Debt	\$134,044,113
Existing Debt	\$9,743,707
Total Potential Debt	\$143,786,820
Internal County Limit (at 40%)	\$57,514,728
Existing Debt	\$9,743,707
Available Debt	\$47,772,021

The County borrowing limit is over \$57 million, less existing debt of \$9.7 million leaves approximately \$47.8 million. This means the County could potentially borrow an additional \$47.8 million.

The above calculations are based on the Annual Repayment Limit (ARL) as provided by the Province and are based on data that is nearly two years old (2022 FIR). O. Reg 403/05 requires each Municipal Treasurer to take the ARL, as provided by the Province to the municipality annually, and update it using more recent financial data from the

immediately prior year. Unless a municipality undertook a large borrowing in the prior year, this update typically does not change the figures by very much.

The table below shows the update of the data from the ARL, using (rounded, unaudited) 2023 data, rather than the 2022 data used by the Ministry:

2023 Net Revenues	\$55,800,000
25% of Net Revenues	\$13,975,000
Less 2023 Net Debt Charges	(\$1,309,449)
Annual Debt Repayment Limit	\$12,665,551

Financial Impact

The carrying costs on any new debt become an Operating Budget expense in future years. Blended payments of principal plus interest appear in the annual budget. The most recent approved budget included \$3.237 million in debt and interest repayment costs for 2024. This amount includes \$1.9 million to pay off the existing balance of the Health Unit Loan. This shows the County has room to borrow in the event a need arose.

Long term debt balances at the end of 2023 were as follows:

Lawrence Ave Housing	1,797,095
Courthouse	1,187,500
Edelbrock Centre	1,900,000
Dynes Grey	2,055,610
Lawrence Ave Housing #2	720,000
Health Unit Loan	2,055,610

In Support of Strategic Plan Priorities and Objectives

Governance - identify opportunities to improve governance and service delivery/
improve the County's internal and external communication

Respectfully submitted by:

Aimee Raves, CPA CMA
Manager of Corporate Finance, Treasurer

Reviewed by: Sonya Pritchard, Chief Administrative Officer

Report To: Chair Creelman and Members of General Government Services
Committee

Meeting Date: April 25, 2024

Subject: Annual Development Charges Report

From: Aimee Raves, Manager of Corporate Finance, Treasurer

Recommendation

THAT the report on Annual Development Charges Report, from the Manager of Corporate Finance, Treasurer, dated April 25, 2024, be received.

Executive Summary

This mandatory report is provided under the direction of the Development Charges Act, (DCA), and under Ont. Reg. 82/98 S. 12, and is also required to satisfy the reporting requirement within Dufferin County's own Development Charges ("DC") Bylaw 2022-28 ("the DC Bylaw").

Background & Discussion

This annual report provides a summary of Development Charge activity for 2023. A summary of funds collected, spent and interest allocated to the various services that DCs are collected for can be found in Attachment A. An overview of project financing sources for projects that include DCs is available in Attachment B. The other sources of funding include property taxes and tenant rent.

DCs are typically collected in advance of capital projects, in relation to some larger projects it is not unusual to collect DCs after the fact. This is the case for several of the building related projects included in Dufferin County's DC study and why DCs are used to partially cover the ongoing, annual debt servicing costs. These ongoing DC amounts are included in the annual budget and are considered as projects for purposes of the annual DC reports. With the changes to DCs in 2022 most of these projects are no longer eligible services and thus we will not be able to collect DCs for these services moving forward. However, the funds previously collected can be applied to future budgets until the

balance is depleted. The DCs applied to housing will drop from \$638,000 in 2023 to \$130,000 in 2024.

Financial Impact

The total DC Reserve Fund at the end of 2023 was nearly \$5.4 million, approximately \$2.8 million was held for non-roads projects while approximately \$2.6 million was held for future road projects. Unspent DC balances are lower at the end of 2023 than at the end of 2022 mainly because we are no longer collecting DCs for housing.

County DC’s are collected based on the data in the most recent DC Background Study, and in the DC Bylaw which was implemented in the summer of 2022. Every municipality’s DC Bylaw has a maximum ten-year lifespan, as per the *Development Charges Act*.

Bill 23, the *More Homes Built Faster Act*, required municipalities to phase in DCs following the approval of a new Development Charges by-law and fees. In August, the phased in reduction decreased from 20% to 15%. Bill 185 proposes to eliminate the phase-in going forward which will mitigate future losses. Below is a summary of the impact on the County for 2023:

	Development Charges	Phase in Reduction	Rental Housing Discount	Loss DC Revenue
Commercial	\$649,679.74	\$31,893.40	\$0	\$31,893.40
Residential	\$149,002.84	\$21,731.57	\$0	\$21,731.57
Total	\$798,682.58	\$53,624.97	\$0	\$53,624.97

Note that these do not reflect the loss in DCs formerly collected for housing.

In Support of Strategic Plan Priorities and Objectives:

Governance - improve the County’s internal and external communication

Respectfully submitted,

Aimee Raves, CPA CMA
 Manager of Corporate Finance, Treasurer

Attachments:

- Annual Treasurer’s Statement of Development Charges Reserve Funds
- Amount Transferred to Capital (or other) Funds – Capital Fund Transactions

Reviewed by: Sonya Pritchard, Chief Administrative Officer

Attachment A

Annual Treasurer's Statement of Development Charge Reserve Funds

Description	Services to which the Development Charge Relates									Total
	Services Related to a Highway	Non Infrastructure Roads	Long-term Care Services	Child Care and Early Years Programs	Public Health Services	Ambulance	Housing Services	Waste Diversion	Growth Related Studies	
Opening Balance, January 1, 2023	2,374,380	1,962,399	-	19,225	407,653	23,244	796,023	57,514	- 27,395	5,613,044
Plus:										
Development Charge Collections	437,199	129,034		8,479	96,847	23,940	17,437	29,221	2,902	745,058
Accrued Interest	92,462	97,540	-	-	16,008	2,201	8,164	3,159	-	219,533
Sub-Total	529,661	226,574	-	8,479	112,854	26,141	25,601	32,380	2,902	964,591
Less:										
Amount Transferred to Capital (or Other) Funds ¹	286,881			76,725	161,270		638,417	19,000	-	1,182,293
Sub-Total	286,881	-	-	76,725	161,270	-	638,417	19,000	-	1,182,293
Closing Balance, December 31, 2023	2,617,160	2,188,973	-	- 49,021	359,237	49,385	183,207	70,893	- 24,493	5,395,342

¹ See Attachment B for details

The Municipality is compliant with s.s. 59.1 (1) of the *Development Charges Act*, whereby charges are not directly or indirectly imposed on development nor has a requirement to construct a service related to development been imposed, except as permitted by the *Development Charges Act* or another Act.

Attachment B

Amount Transferred to Capital (or Other) Funds - Capital Fund Transactions

Capital Fund Transactions	Gross Capital Cost	D.C. Recoverable Cost Share					Non-D.C. Recoverable Cost Share				
		D.C. Forecast Period		Post D.C. Forecast Period			Other Reserve/Reserve Fund Draws	Tax Supported Operating Fund Contributions	Rate Supported Operating Fund Contributions	Debt Financing	Grants, Subsidies Other
		D.C. Reserve Fund Draw	D.C. Debt Financing	Grants, Subsidies Other Contributions	Post-Period Benefit/Capacity Interim Financing	Grants, Subsidies Other Contributions					
Services Related to a Highway											
DR 21 - 4th Line NE to 350M SW of 5th Line	329,197	34,446		-				294,751			
DR 124 - Main St to Mul-Nott TL	3,464,792			1,052,319				2,412,473			
Sub-Total - Services Related to Highways	\$3,793,989	\$34,446	\$0	\$1,052,319	\$0	\$0	\$0	\$2,707,224	\$0	\$0	\$0
Waste Diversion											
Curbside collections	19,000	19,000									
Sub-Total - Waste Diversion	\$19,000	\$19,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Amount Transferred to Operating (or Other) Funds - Operating Fund Transactions

Operating Fund Transactions	Annual Debt Repayment Amount	D.C. Reserve Fund Draw		Post D.C. Forecast Period			Non-D.C. Recoverable Cost Share		
		Principal	Interest	Principal	Interest	Source	Principal	Interest	Source
Sub-Total - LTC Services	\$0	\$0	\$0	\$0	\$0		\$0	\$0	
<u>Child Care and Early Years Programs</u>									
Edelbrock Debenture	200,000	76,725					123,275	66,238	Tax levy
Sub-Total - CCEY Programs	\$200,000	\$76,725	\$0	\$0	\$0		\$123,275	\$66,238	
<u>Public Health Services</u>									
WDGPH Debt	274,268	161,270					82,854	30,570	Tax levy
Sub-Total - Public Health Services	\$274,268	\$161,270	\$0	\$0	\$0		\$82,854	\$30,570	
<u>Housing Services</u>									
Location A	285,347	285,347					-	-	
Location B	213,867	213,867					-	-	
Location C	139,203	139,203					-	-	
Sub-Total - Housing Services	\$638,417	\$638,417	\$0	\$0	\$0		\$0	\$0	



A community that grows together

Report To: Chair Creelman and Members of General Government Services
Committee

Meeting Date: April 25, 2024

Subject: First Quarter Financial Results

From: Aimee Raves, Manager of Corporate Finance, Treasurer

Recommendation

THAT the report on First Quarter Financial Results, from the Manager of Corporate Finance, Treasurer, dated April 25, 2024, be received.

Executive Summary

This report outlines the financial results for the period covering January 1 to March 31, 2024. A few highlights have been included by division.

Background & Discussion

Attached are the operating and capital financial results as of the end of March 2024. The numbers presented are unaudited and subject to change but provide a picture of the current financial position. Generally, most operating areas should be at about 25% of budget. Capital work tends to ramp up later in the year thus minimal activity has occurred to date and no highlights have been included. Below are comments for each division. A more detailed financial review will be provided based on June 30 results.

Council

- Food for thought grants were flowed earlier in the year
- WOWC, AMO and FCM memberships have been paid for the year

Office of the CAO

- Emergency management was successful in attaining a grant to offset the costs of the Wildfire Workshop (funds have not yet flowed)
- Recruitment for new communications position scheduled for Q2

People and Equity

- Recruitment for two positions added in 2024 underway
- Staff working on new health and safety agreements for local municipalities to better reflect the allocation of time and resources to County versus municipal activities. This may require additional transfers from the WSIB reserve fund, which is used to fund health and safety, at the end of the year. There is a sufficient balance to accommodate this.

Finance

- Awarded RFP for new financial information system, project planning is underway including review of a potential asset management system and human resources information systems that will meet the needs of stakeholders
- Recruitment is underway for one vacant position and one position added in 2024

Corporate Finance

- Taxation revenues are not realized until the end of the year
- Annual payment to MPAC will be slightly lower than budget

Purchasing

- Work is underway on updating the current procurement policy

Information Technology

- Significant savings will be realized through renewal of MS Office licenses
- Annual billing for GIS and IT support to participating municipalities and partners will occur in Q2

Financial Impact

No significant concerns have been identified at this time. All divisions are on track for this time of the year.

In Support of Strategic Plan Priorities and Objectives

Governance - improve the County's internal and external communication

Respectfully submitted,

Aimee Raves, CPA CMA
Manager of Corporate Finance, Treasurer

Attached: First Quarter Financial Results

Reviewed by: Sonya Pritchard, Chief Administrative Officer

Council & Grant Program

(in 000s)	2023 ACTUAL	MAR 2024	2024 BUDGET	DOLLAR CHANGE	%AGE CHANGE
Expenditures					
Salaries and Benefits	\$466	\$119	\$519	\$400	22.95%
Administrative and Office	\$93	\$71	\$148	\$77	48.17%
Service Delivery (Grant Progr	\$215	\$70	\$244	\$174	28.75%
Total Expenditures	\$777	\$260	\$911	\$650	28.60%
Transfers					
Transfers from Reserves	-\$25	\$0	\$0	\$0	0.00%
Total Transfers	-\$25	\$0	\$0	\$0	0.00%
Total Council & Grant Programs	\$752	\$260	\$911	\$650	28.60%

Office of the CAO

(in 000s)	2023 ACTUAL	MAR 2024	2024 BUDGET	DOLLAR CHANGE	%AGE CHANGE
Revenues					
Other Revenue	\$9	\$0	\$8	\$8	0.00%
Total Revenues	\$9	\$0	\$8	\$8	0.00%
Expenditures					
Salaries and Benefits	\$1,057	\$274	\$1,190	\$915	23.05%
Administrative and Office	\$185	\$20	\$228	\$208	8.74%
Service Delivery	\$144	\$12	\$87	\$75	13.42%
IT and Communications	\$45	\$3	\$94	\$90	3.38%
Internal Services Recovered	-\$82	-\$24	-\$94	-\$70	25.32%
Total Expenditures	\$1,349	\$285	\$1,504	\$1,219	18.96%
Transfers					
Transfers from Reserves	-\$200	\$0	-\$95	-\$95	0.00%
Transfers to Reserves	\$20	\$5	\$20	\$15	25.00%
Total Transfers	-\$180	\$5	-\$75	-\$80	-6.67%
Total Operating CAO	\$1,160	\$290	\$1,421	\$1,131	20.42%
Capital Investment	\$0	\$13	\$13	\$0	100.00%
Total Office of the CAO	\$1,160	\$303	\$1,434	\$1,131	21.12%

Office of the CAO - Capital Asset Fund

	2023 ACTUAL	2024 ACTUAL	2024 PLAN	2023 Carry- forward	2024 Revised PLAN
Prior Year Carry Forward			\$0		
Opening Balance	\$0	\$0	\$0		\$0
Contributions					
Capital Levy	\$0	\$13	\$13	\$0	\$13
Other Revenue	\$0	\$0	\$0	\$0	\$0
Transfers from Reserves	\$0	\$0	\$0	\$0	\$0
Total Contributions	\$0	\$13	\$13	\$0	\$13
Capital Work					
Equipment & Machinery	\$0	\$0	\$0	\$0	\$0
Total Capital Work	\$0	\$0	\$0	\$0	\$0
Ending Capital Asset Fund Balance	\$0	\$13	\$13		\$13

Work Plan Summary

	2023 ACTUAL	2024 ACTUAL	2024 PLAN	2023 Carry- forward	2024 Revised
Expenditures					
Emergency Trailers	\$0	\$0	\$0	\$0	\$0
Cots	\$0	\$0	\$0	\$0	\$0
Equipment & Machinery	\$0	\$0	\$0	\$0	\$0
Total Work Plan Summary	\$0	\$0	\$0	\$0	\$0

People & Equity

(in 000s)	2023 ACTUAL	MAR 2024	2024 BUDGET	DOLLAR CHANGE	%AGE CHANGE
Revenues					
Government Transfers	\$72	\$3	\$88	\$85	3.24%
Other Revenue	\$0	\$2	\$5	\$3	44.36%
Total Revenues	\$72	\$5	\$93	\$88	5.46%
Expenditures					
Salaries and Benefits	\$1,427	\$370	\$1,771	\$1,402	20.86%
Administrative and Office	\$489	\$98	\$714	\$616	13.72%
Service Delivery	\$3	\$0	\$6	\$6	0.00%
IT and Communications	\$8	\$5	\$36	\$31	13.12%
Internal Services Recovered	-\$200	-\$56	-\$281	-\$225	20.03%
Total Expenditures	\$1,727	\$416	\$2,247	\$1,831	18.52%
Transfers					
Transfers from Reserves	-\$322	-\$73	-\$476	-\$403	15.41%
Total Transfers	-\$322	-\$73	-\$476	-\$403	15.41%
Total Office of the CAO	\$1,333	\$338	\$1,677	\$1,340	20.12%

Corporate Services

(in 000s)	2023 ACTUAL	MAR 2024	2024 BUDGET	DOLLAR CHANGE	%AGE CHANGE
Revenues					
Investment Income	\$2,067	\$166	\$1,250	\$1,084	13.30%
Taxation	\$548	\$0	\$327	\$327	0.00%
Government Transfers	\$304	\$36	\$375	\$338	9.68%
Other Revenue	\$21	\$10	\$28	\$18	35.09%
Total Revenues	\$2,941	\$212	\$1,979	\$1,767	10.73%
Expenditures					
Salaries and Benefits	\$2,991	\$649	\$3,329	\$2,680	19.50%
Vacancy Savings	\$0	\$0	-\$750	-\$750	0.00%
Administrative and Office	\$1,976	\$402	\$1,873	\$1,471	21.48%
Service Delivery	\$165	\$48	\$140	\$91	34.60%
IT and Communications	\$871	\$279	\$2,348	\$2,069	11.87%
Vehicles and Equipment	\$0	\$0	\$1	\$1	-2.60%
Internal Services Used	\$0	\$0	\$123	\$123	0.00%
Internal Services Recovered	-\$621	-\$152	-\$765	-\$613	19.89%
Total Expenditures	\$5,382	\$1,226	\$6,298	\$6,298	19.47%
Transfers					
Transfers from Reserves	-\$1,028	-\$4	-\$2,639	-\$2,635	0.15%
Total Transfers	-\$1,028	-\$4	-\$2,639	-\$2,635	0.15%
Total Operating Corporate	\$1,413	\$1,010	\$1,680	\$670	60.12%
Capital Investment	\$300	\$375	\$375	\$0	100.00%
Total Corporate Services	\$1,713	\$1,385	\$2,055	\$670	67.40%

Finance

(in 000s)	2023 ACTUAL	MAR 2024	2024 BUDGET	DOLLAR CHANGE	%AGE CHANGE
Expenditures					
Salaries and Benefits	\$1,144	\$250	\$1,343	\$1,093	18.64%
Administrative and Office	\$167	-\$34	\$189	\$223	-18.13%
Service Delivery	\$9	\$1	\$0	-\$1	0.00%
IT and Communications	\$51	\$47	\$1,244	\$1,196	3.82%
Internal Services Used	\$0	\$0	\$123	\$123	0.00%
Internal Services Recovered	-\$389	-\$86	-\$490	-\$404	17.58%
Total Expenditures	\$981	\$178	\$2,408	\$2,229	7.41%
Transfers					
Transfers from Reserves	-\$234	-\$4	-\$1,385	-\$1,381	0.28%
Total Transfers	-\$234	-\$4	-\$1,385	-\$1,381	0.28%
Total Finance	\$747	\$174	\$1,023	\$848	17.06%

Corporate Finance

(in 000s)	2023 ACTUAL	MAR 2024	2024 BUDGET	DOLLAR CHANGE	%AGE CHANGE
Revenues					
Taxation	\$548	\$0	\$327	\$327	0.00%
Investment Income	\$2,067	\$166	\$1,250	\$1,084	13.30%
Government Transfers	\$97	\$0	\$95	\$95	0.00%
Total Revenues	\$2,713	\$166	\$1,672	\$1,505	9.95%
Expenditures					
Vacancy Savings	\$0	\$0	-\$750	-\$750	0.00%
Administrative and Office	\$1,241	\$293	\$1,315	\$1,022	22.30%
Service Delivery	\$37	\$0	\$62	\$62	0.00%
IT and Communications	\$0	\$0	\$17	\$17	0.00%
Internal Services Recovered	\$0	-\$1	\$0	\$1	0.00%
Total Expenditures	\$1,277	\$293	\$644	\$351	45.43%
Transfers					
Transfers from Reserves	\$0	\$0	-\$1,000	-\$1,000	0.00%
Total Transfers	\$0	\$0	-\$1,000	-\$1,000	0.00%
Total Corporate Finance	-\$1,435	\$126	-\$2,028	-\$2,154	-6.23%

Procurement

(in 000s)	2023 ACTUAL	MAR 2024	2024 BUDGET	DOLLAR CHANGE	%AGE CHANGE
Expenditures					
Salaries and Benefits	\$387	\$90	\$467	\$377	19.36%
Administrative and Office	\$9	\$3	\$34	\$32	7.67%
IT and Communications	\$0	\$1	\$6	\$4	20.50%
Internal Services Recovered	-\$17	-\$9	-\$35	-\$26	0.00%
Total Expenditures	\$379	\$86	\$473	\$387	18.11%
Transfers					
Transfers from Reserves	\$0	\$0	-\$15	-\$15	0
Total Transfers	\$0	\$0	-\$15	-\$15	0.00%
Total Procurement	\$379	\$86	\$458	\$372	18.70%

Information Technology

(in 000s)	2023 ACTUAL	MAR 2024	2024 BUDGET	DOLLAR CHANGE	%AGE CHANGE
Revenues					
Government Transfers	\$207	\$36	\$280	\$243	0.00%
Other Revenue	\$21	\$10	\$28	\$18	35.09%
Total Revenues	\$228	\$46	\$308	\$261	14.99%
Expenditures					
Salaries and Benefits	\$1,460	\$308	\$1,519	\$1,210	20.31%
Administrative and Office	\$559	\$141	\$334	\$193	42.09%
Service Delivery	\$120	\$47	\$78	\$31	60.45%
IT and Communications	\$820	\$230	\$1,082	\$852	21.27%
Vehicles and Equipment	\$0	\$0	\$1	\$1	-2.60%
Internal Services Recovered	-\$215	-\$57	-\$240	-\$184	23.56%
Total Expenditures	\$2,744	\$670	\$2,774	\$2,104	24.15%
Transfers					
Transfers from Reserves	-\$794	\$0	-\$239	-\$239	0.00%
Total Transfers	-\$794	\$0	-\$239	-\$239	0.00%
Total Operating Information	\$1,722	\$624	\$2,227	\$1,604	28.00%
Capital Investment	\$300	\$375	\$375	\$0	100.00%
Total Information Technology	\$2,022	\$999	\$2,602	\$1,604	38.38%

Information Technology - Capital Asset Fund

	2023 ACTUAL	2024 ACTUAL	2024 PLAN	2023 Carry- forward	2024 Revised PLAN
Prior Year Carry Forward			\$174		\$174
Opening Balance	\$423	\$485	\$311		\$311
Contributions					
Capital Levy	\$300	\$375	\$375	\$0	\$375
Other Revenue	\$3	\$0	\$17	\$0	\$17
Transfers from Reserves	\$0	\$0	\$8	\$0	\$8
Total Contributions	\$303	\$375	\$400	\$0	\$400
Capital Work					
Equipment & Machinery	\$241	\$294	\$720	\$0	\$720
Total Capital Work	\$241	\$294	\$720	\$0	\$720
Ending Capital Asset Fund Balance	\$485	\$566	\$165		\$165

Work Plan Summary

	2023 ACTUAL	2024 ACTUAL	2024 PLAN	2023 Carry- forward	2024 Revised PLAN
Expenditures					
Communication Systems Lifecycle	\$0	\$43	\$44	\$0	\$44
End User Device Lifecycle	\$139	\$0	\$266	\$0	\$266
IT Infrastructure Lifecycle	\$102	\$251	\$410	\$0	\$410
Equipment & Machinery	\$241	\$294	\$720	\$0	\$720
Total Work Plan Summary	\$241	\$294	\$720	\$0	\$720