



Staff Report #AD-17-24

Meeting: Committee of the Whole - 26 Aug 2024
Staff Contact: Ashley Watson, Manon Higgins,
Subject: Mid Year Report - Financial and Priorities Update

Suggested Motion

THAT we receive Report AD-17-24 regarding the Township of Ramara Mid Year Priorities and Financial Review as information;

Background & Discussion

Background

Strategic Priorities are Council's shared initiatives for the Township and are researched, planned, and initiated during their Council term. At the January 2024 Council meeting, Council adopted the [2023-2026 Strategic Plan](#) and four Strategic Priorities. At the February 26, 2024 Council meeting, Council adopted the [2024 Strategic initiatives](#) as outlined in the [2023-2026 Work Plan](#).

Discussion

The 2024 Strategic Priorities, as set by Directors in consultation with Council and the public, outlines planned priorities to be achieved this year. Since March, staff in each department have worked diligently through the priorities with minimal setbacks. The documents attached outlines the complete list of Strategic Priorities for 2024, the status of each priority and a financial overview of where the Township stands at mid-year.

Strategic Priority Areas:

Do the recommendations of this report advance the Strategic Priority Areas of the Township?

☒ Yes

☐ No

☐ N/A

Which Priority Area(s) does this report support?

- ☒ Workforce that is skilled and motivated
- ☐ Community that is involved and engaged
- ☒ Operations and services that are defined, prioritized and sustained
- ☐ Growth is planned, promoted and fostered

Recommended Action:

Mid Year Report - Financial and Priorities Update

THAT we receive Report AD-17-24 regarding the Township of Ramara Mid Year Priorities and Financial Review as information;

Attachments:

[2024 Mid Year Financial Report](#)

[Council Presentation - Mid Year Review - Priorities and Department 2024_FINAL](#)

Reviewed By

Approved By:

*Manon Higgins,
Director of Financial
Services/Treasurer*

*Jennifer Connor,
Legislative &
Community Services
Director/Clerk*

*Robin Dunn, Chief
Administrative Officer*

Department:

**Council/COW
Agenda Circulation
(Staff)**

**Council/COW
Agenda Circulation
(Staff)**

**Council/COW
Agenda Circulation
(Staff)**

Status:

Approved - 20
Aug 2024

Approved - 20
Aug 2024

Approved - 20
Aug 2024

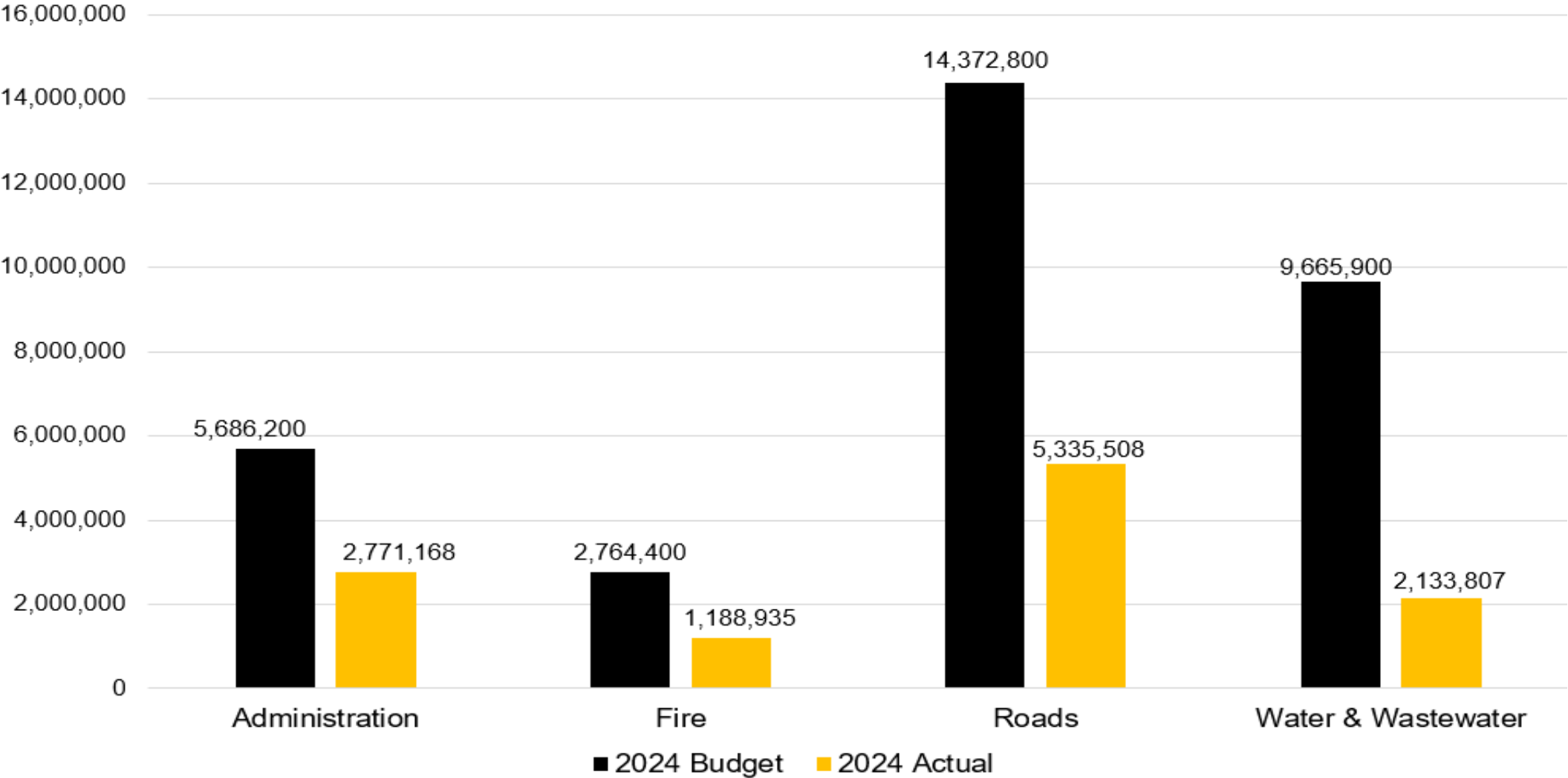


2024 Financial Mid Year Review

PRESENTED TO COMMITTEE OF THE WHOLE

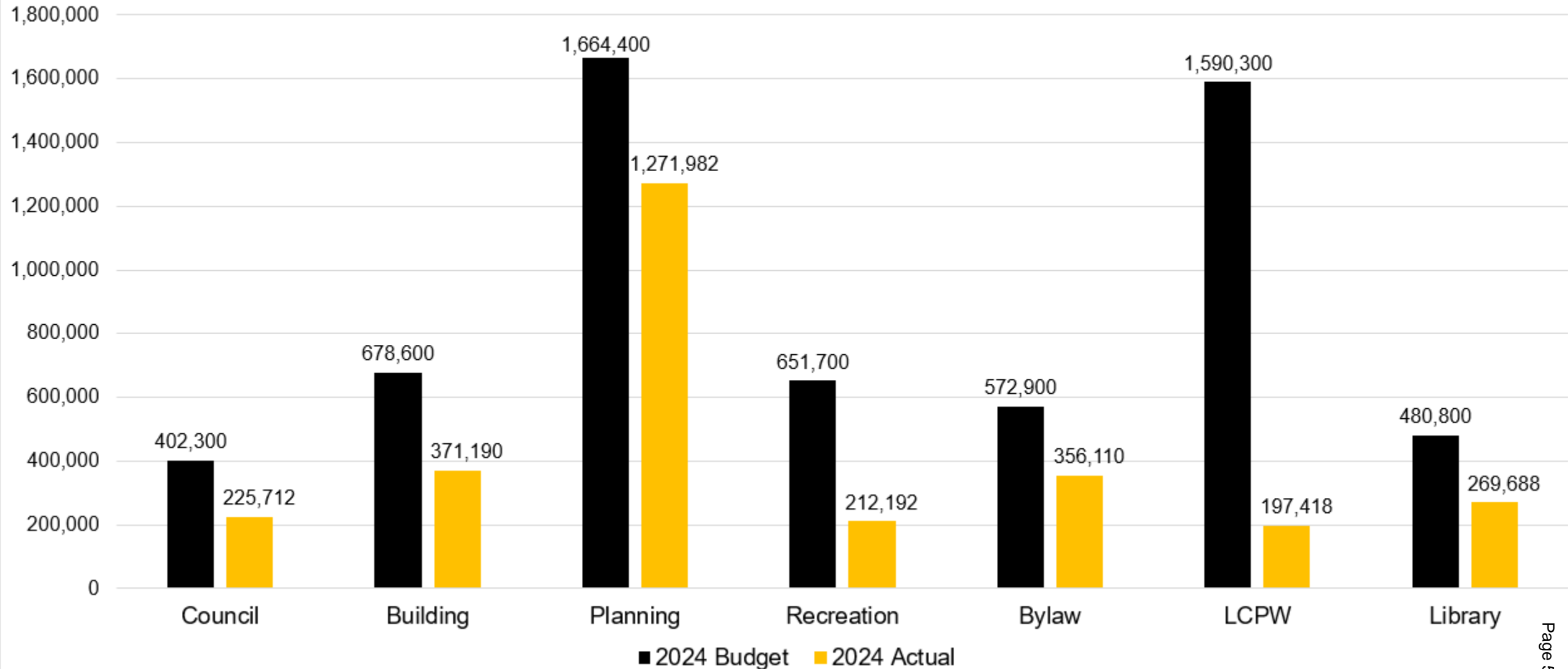
August 26, 2024

Budget to Actual Expenses by Department
January 1, 2024 - July 31, 2024



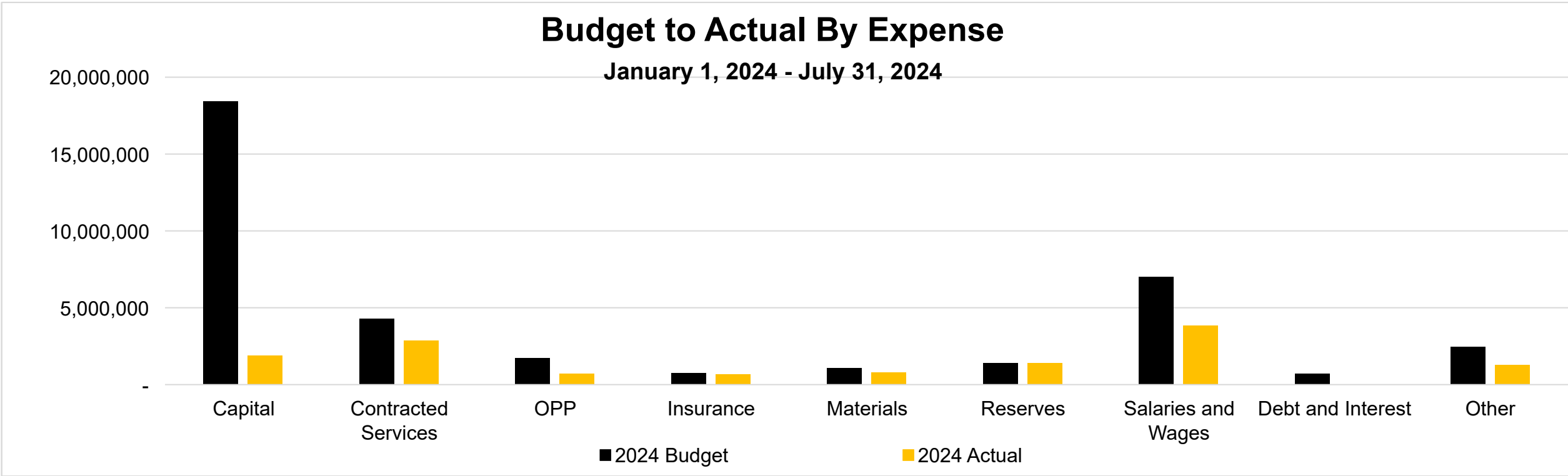
Budget to Actual Expenses by Department

January 1, 2024 - July 31, 2024



Budget to Actual By Expense

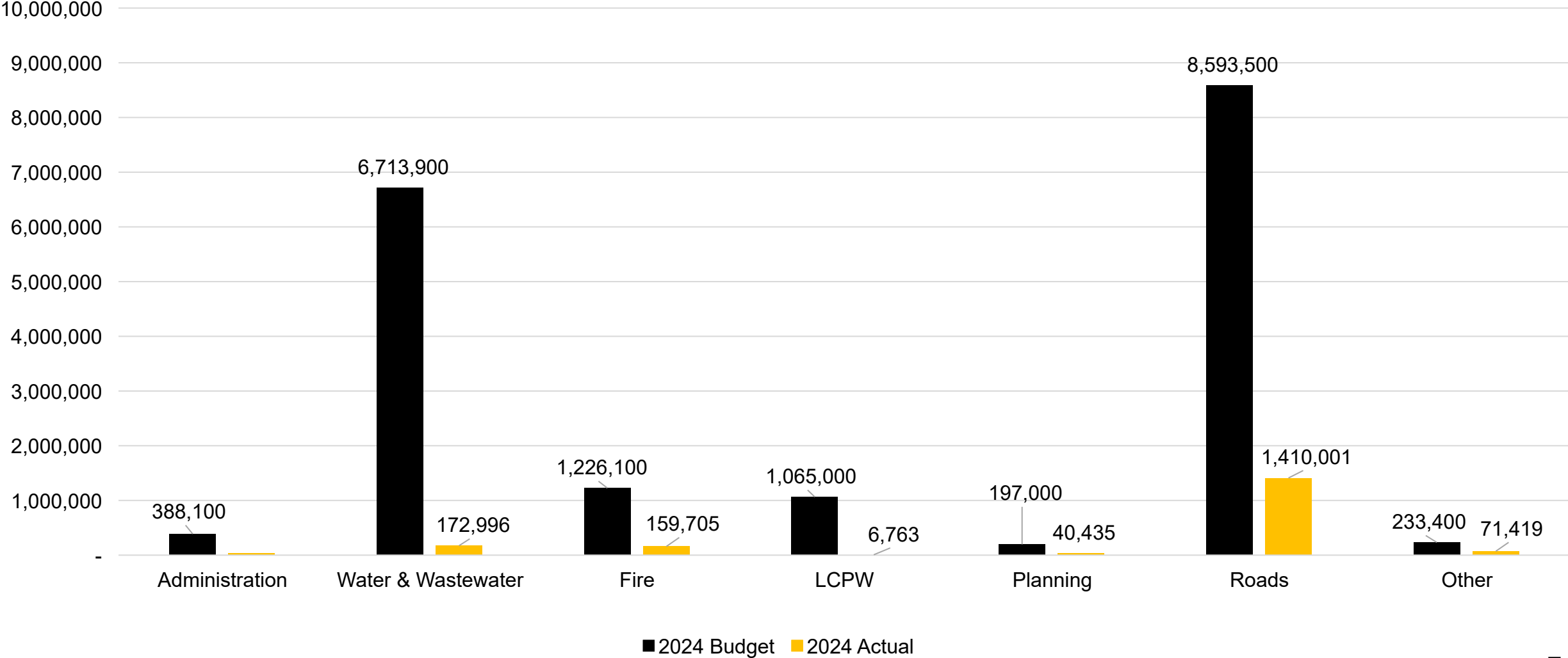
January 1, 2024 - July 31, 2024



Expense	2024 Budget	2024 Actual	% of Budget
Capital	18,417,000	1,898,763	10%
Contracted Services	4,281,000	2,850,123	67%
OPP	1,734,900	718,026	41%
Insurance	745,000	656,256	88%
Materials	1,060,700	779,011	73%
Reserves	1,413,300	1,413,300	100%
Salaries and Wages	6,997,500	3,840,501	55%
Debt and Interest	727,800.00	6,708.74	1%
Other	2,450,400	1,285,427	52%
Total Expenses	37,827,600	13,448,116	36%

Capital Budget vs. Capital Expense By Department

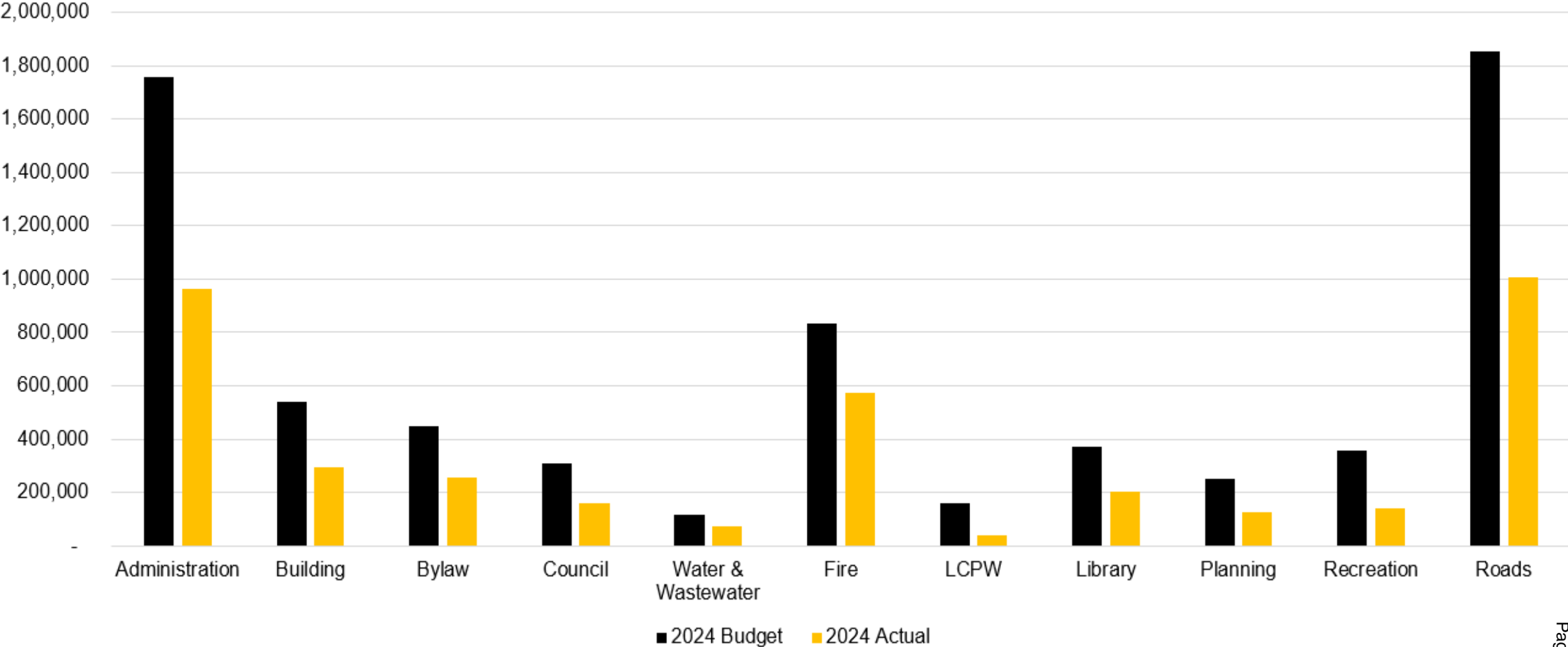
January 1, 2024 - July 31, 2024



2024 Capital Project Highlights

Department	Capital Project	2024 Budget	2024 Actual	Remaining Budget (Over)/Under Budget	Comments
Roads	Ramara Road 47	2,950,000	1,074,057	1,875,943	Completed, invoice should be processed soon
Water & Wastewater	Lakeshore, Maple, Ridge and Lone Birch Servicing	4,350,000	0	4,350,000	Waiting on Tatham to Tender
Roads	Con 9 Box Culvert (East of 169)	1,400,000	47,198	1,352,802	Starting mid-August for completion before end of year.
Fire	Fire Vehicle and Equipment	1,058,100	96,109	961,991	UTV2 is in service and Pump One may be delivered by year end
Roads	Lakeshore, Maple, Ridge and Lone Birch Servicing	1,006,000	1,015	1,004,985	Waiting on Tatham to Tender
Water & Wastewater	Lagoon City SPS #4 upgrades	834,000	40,633	793,367	Completed, invoice should be processed soon
LCPW	North Foot Bridge	740,000	3,213	736,787	Contract Awarded and work starting August
Roads	Hot Mix on Laguna	532,000	0	532,000	Waiting on Contractor - Dufferin
Roads	Replacement of Box Culvert (Sideroad 15)	450,000	34,364	415,636	Starting mid-August for completion before end of year.
Water & Wastewater	Val Harbour High WTP Lift Pumps	418,900	11,451	407,449	Project was awarded to contractor. Not started yet.
Roads	Bridge 18 (Structural repairs)	380,000	0	380,000	Waiting on EXP to Tender
Roads	Tandem Snow Plow Truck	380,000	0	380,000	Awaiting Delivery later this month
Water & Wastewater	Bayshore Sprayfields	350,000	48,887	301,113	Ongoing
Admin	Capital Buildings	300,000	9,423	290,577	Grant was approved. Working on Engineering part.
Roads	Hot Mix - Simcoe Rd - 47 to Lagune	243,600	0	243,600	Waiting on Contractor - Dufferin
Roads	Bridge 19 Repairs	230,000	33,072	196,928	Waiting on EXP to Tender
Planning	Capital OP review, Zoning review, Secondary Plans	195,000	39,972	155,028	Ongoing
Roads	Hot Mix - Con 4 - Highway 12 to County Rd 47	165,000	0	165,000	Waiting on Contractor - Dufferin
Roads	Replace 4 , one ton	120,000	0	120,000	Was Purchased end of 2023.
Roads	Outdoor sport court (Lovely Day)	110,600	0	110,600	Completed, invoice should be processed soon
		16,213,200	1,439,394	14,773,806	

Salaries and Wages By Department
January 1, 2024 to July 31, 2024



TAXES RECEIVABLE

TAXES RECEIVABLE BREAKDOWN(000'S)

	Current Year	1 year Arrears	2 Year Arrears	3 Years Arrear +	Total
2021	1,395	544	223	233	2,395
2022	1,742	356	117	119	2,334
2023	1,405	383	54	89	1,931
2024	4,633	876	185	118	5,812

NOTE:

2021, 2022, and 2023 as of December 31st

2024 (current year) as of July 31st

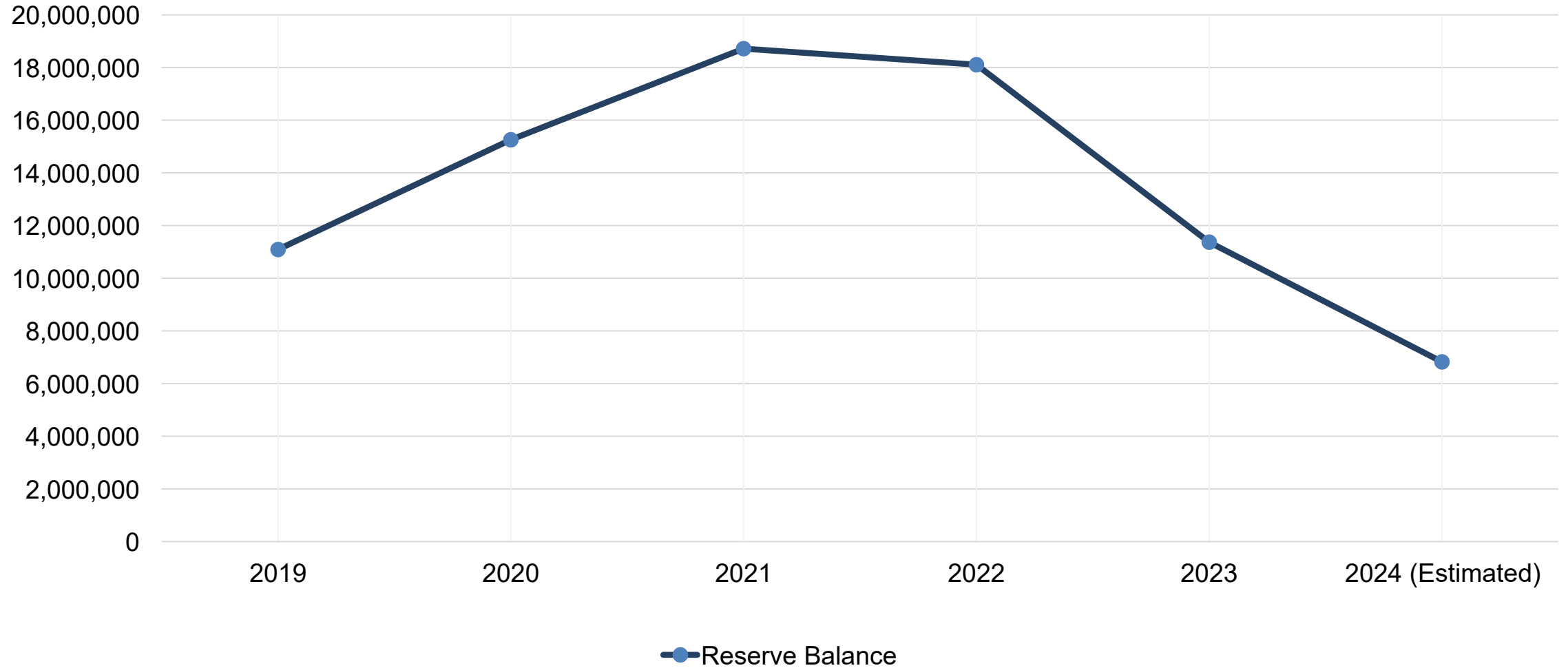
For 2024, an installment is due on September 25th therefore current year taxes receivable are higher as of July 31st.

COLLECTION

In 2023/2024, 46 properties started the tax sale process.

- 5 paid the cancellation price
- 41 properties are registered for tax sale
- 3 properties are scheduled to be sold through a tax sale this year

Reserve Balance



Reserves balances and future needs

SUMMARY OF 10 YEAR CAPITAL INFRASTRUCTURE											
Asset Type	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Equipment	\$713,000	\$868,250	\$580,750	\$626,750	\$615,250	\$862,500	\$517,500	\$678,500	\$885,500	\$138,000	\$6,486,000
Bridges and Culverts	\$0	\$1,725,000	\$57,500	\$57,500	\$920,000	\$575,000	\$575,000	\$1,725,000	\$0	\$690,000	\$6,325,000
Railway Crossing	\$0	\$460,000	\$655,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,115,500
Roads	\$2,810,200	\$1,025,047	\$2,468,787	\$2,305,225	\$2,090,514	\$2,022,249	\$2,369,186	\$1,075,950	\$2,503,186	\$2,837,577	\$21,507,920
Fire Equipment	\$621,345	\$198,835	\$872,965	\$217,120	\$1,320,085	\$133,745	\$3,082,115	\$103,385	\$1,035,690	\$2,487,105	\$10,072,390
Fire Building	\$747,500										\$747,500
Contingencies	\$1,467,614	\$1,069,283	\$1,158,876	\$801,649	\$1,236,462	\$898,373	\$1,635,950	\$895,709	\$1,106,094	\$1,538,171	\$11,808,180
Contribution to reserve	\$1,000,000	\$1,020,000	\$1,040,400	\$1,061,208	\$1,082,432	\$1,104,081	\$1,126,162	\$1,148,686	\$1,171,659	\$1,195,093	\$10,949,721
TOTAL	\$7,359,659	\$6,366,415	\$6,834,778	\$5,069,452	\$7,264,743	\$5,595,948	\$9,305,913	\$5,627,229	\$6,702,130	\$8,885,945	\$69,012,211

Funding sources as per historical practices											
Taxation	\$5,498,203	\$5,608,167	\$5,720,330	\$5,834,737	\$5,951,431	\$6,070,460	\$6,191,869	\$6,315,707	\$6,442,021	\$6,570,861	\$60,203,786
Grants	\$626,529	\$626,529	\$626,529	\$626,529	\$626,529	\$626,529	\$626,529	\$626,529	\$626,529	\$626,529	\$6,265,292
Reserves	\$1,234,927	\$131,719	\$487,918	-\$1,391,814	\$686,782	-\$1,101,042	\$2,487,515	-\$1,315,007	-\$366,420	\$1,688,555	\$2,543,133
TOTAL	\$7,359,659	\$6,366,415	\$6,834,778	\$5,069,452	\$7,264,743	\$5,595,948	\$9,305,913	\$5,627,229	\$6,702,130	\$8,885,945	\$69,012,211

Estimated 2024 Balance of Reserve and Reserve funds	\$6,824,000.00
Less amount already committed or Dedicated to specific purposes	- 3,533,379.00
Estimated amount available for Township (including all departments)	<u><u>\$3,290,621.00</u></u>

SUMMARY

Overall, revenues and expenditures are in line with Budget except for a few exceptions. Here are a few examples:

- Wastewater has additional needs not included in the budget as discussed at Special Council on August 12;
- Savings on insurance due to a revised quote after working with a different company to investigate if it would be more advantageous for the Township. Savings from amount budgeted to actual is \$88,700 and from original quote is \$124,000;
- Investment returns as follow:
 - \$2,000,000 investment came to maturity in July to \$2,283,000.
 - \$4,500,000 investment (autocallable note) purchased last summer was called with a 9.5% coupon for a value of \$4,927,500.
- Lots of staff changes in 2024. Different scenarios are considered to minimize the impact on budget but main goal is to continue to provide current levels of service.
- The Housing-Enabling Water Systems Fund (HEWSF) Grant application was denied.
- Auditors suggested to review older accounts receivable. If amounts are written-off, there will be an impact on current year revenues.
- Reserve balance are getting low. Previous slide provides allocations annually to replenish reserves for future infrastructure replacement and in case of emergencies.



2024 Priorities Mid Year Review

PRESENTED: COMMITTEE OF THE WHOLE
AUGUST 26, 2024

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- Strategic Priorities
- Mid-Year Update
- Additional Priorities

Strategic Plan

At the January 2024 Council meeting, Council Adopted the 2023-2026 Strategic Plan and the four Strategic Priorities:

- 1. Service Excellence**
- 2. Sustainable Infrastructure**
- 3. Community Connection**
- 4. Strategic Growth**

At the February 26 Council meeting, Council adopted the 2024 Strategic initiatives as outlined in the 2023-2026 Work plan.

Strategic Priorities 2024

SERVICE EXCELLENCE

Create a progressive and positive work environment that fosters innovation and continuous improvement, maintains organizational effectiveness and efficiency, and delivers quality services and programs.

PRIORITIES:

1. Implement innovative attraction and retention strategies, such as developing a marketing video.
2. Develop and provide training and development opportunities for staff and Council.
3. Complete an organizational review.
4. Complete a Financial Data Comparative Study.
5. Implement a budgeting software system and Office 365
6. Complete process for filling Ward 4 vacancy.
7. Continue to grow services and access to online services.

SUSTAINABLE INFRASTRUCTURE

Invest in current and future assets that will respond to the long-term sustainability of the municipality, and the evolving needs of the residents and visitors through transparent and accountable decision-making and responsible financial management.

PRIORITIES:

1. Update and maintain Asset Management Plan for all municipal infrastructure.
2. Investigate and implement the Asset Retirement Obligations.
3. Update Engineer Design Guidelines.
4. Develop a Water and Sewer Servicing Plan.
5. Initiate water and wastewater services expansion on Lakeshore, Ridge, Maple and Lone Birch.
6. Complete a water and wastewater rate study.

COMMUNITY CONNECTION

Support a connected community by preserving and promoting our heritage, maintaining open and honest communication, collaborating with partners, and enhancing the health and safety of our community.

PRIORITIES:

1. Continue to acquire data, engage community and activity, and investigate new systems and tools to increase access and reach of communications.
2. Continue to grow strategic partnerships.
3. Develop a Special Events Strategy and Policy.
4. Update Parks and Recreation Master Plan.
5. Continue to monitor the community's needs and communicate emergency preparedness and safety.

STRATEGIC GROWTH

Create opportunities for sustainable growth that balances the diversity of the community while being responsible environmental stewards.

PRIORITIES:

1. Complete the Official Plan Update.
2. Complete the Lake St. John Flood mapping project.
3. Develop and implement Community Improvement Plan with Urban Design Guidelines.
4. Work with partners to identify opportunities to enhance tourism and business attraction.

SERVICE EXCELLENCE	SUSTAINABLE INFRASTRUCTURE	COMMUNITY CONNECTION	STRATEGIC GROWTH
Implement innovative Attraction and Retention Strategies	Complete Asset Management Plan - Non Core Assets	Continue to acquire data, engage community, and increase comms tools	Complete Official Plan
Develop training and development opportunities	Investigate and implement asset retirement obligations	Continue to grow strategic partnerships	Complete Lake St. John Flood mapping project
Complete organizational review	Update Engineer Design Guidelines	Develop a Special Events Strategy and Policy	Complete Community Improvement Plan
Complete Financial Data Comparative Study	Develop Water and Sewer servicing plan	Develop a Special Update Parks and Recreation Master Plan	Work with partners to identify opportunities for business and tourism attraction
Implement Budgeting software and Office 365	Initiate water and wastewater services expansion	Monitor emergency preparedness needs and communicate	
Ward 4 By-Election	Complete water and wastewater rate study		
Grow services and access to online services			

Complete

Good Progress

Moved to 2025

Mid-Year Status Update

Service Excellence

Implement innovative attraction and retention strategies

- Completion of one of two Recruitment Videos
 - The video represents careers related to full-time employment and benefits at the Township.
 - Another video will be completed that features seasonal, student and summer employment opportunities.



Mid-Year Status Update

Service Excellence

Develop and provide training and development opportunities for staff and Council

- Municipal Codes of Conduct: Essential to Good
- Myers Briggs Personality Puzzle
- iCompass training
- Access to MentorCity
- Access to various training opportunities provided by the County of Simcoe (Crucial Conversations for Mastering Dialogue, The Working Mind, Crucial Accountability, LEAN)
- Rama Maawnjiydiwag Gtigaan – Rama Community Farm from Rama First Nation
- First Aid / CPR
- Working at Heights

Complete an Organizational Review

- The organizational Review is currently in progress
 - Phase One presented to Council at the July 29 meeting
 - Phase Two presented to Council at the August 26 meeting
 - Phase Three will be presented to Council at the September Committee of the Whole meeting.

Mid-Year Status Update

Service Excellence

Complete a Financial Data Comparative Study

- This study is complete, and it identifies both key quantifiable indicators and selective environmental factors that should be considered as part of a comprehensive evaluation of a local municipality's financial condition.
- Use of the study over a number of years provides trends to allow decision makers to monitor selected indicators over time. Trend analysis helps to provide interpretative context.
- In addition, context can be provided by comparing a municipality's own experience with the experience of other municipalities.

Mid-Year Status Update

Service Excellence

Implement a budgeting software system and Office 365

Budgeting Software

- This project is ongoing, and it's unclear if the software will be used for the 2025 budgeting process, as it starts in August, and the software implementation is not completed.
- Prior processes were all manual and based on Excel spreadsheets.
- Our current financial software is very basic and does not offer much flexibility. The current chart of accounts from our current financial system was a bit challenging to duplicate in the budgeting software, and a lot of case-by-case analysis had to be done to proceed with the implementation. That, combined with staffing changes and other additional projects imposed on staff, contributed to the delay in the project.

Mid-Year Status Update

Service Excellence

Implement a budgeting software system and Office 365

Office 365

- The project started in May 2024 with the approval of the license purchase, but does not currently have an overall expected completion date.
- The migration of mail to M365 covered in phase one of the project is expected to be completed by October 1, 2024.
- A major delay was encountered due to problems during processing and application of required licensing, which has now been resolved.
- There have been no changes to the cost of the project as the only cost is related to Microsoft licensing. All migration work performed by the County IT department is covered under the existing MOU.

Mid-Year Status Update

Service Excellence

Complete process for filing Ward 4 vacancy

- In 2024, the Township held a by-election to fill the Ward 4 vacancy.
- The by-election was held on May 13, 2024, with voting beginning on May 6 by either phone, internet, or in-person paper voting.

Continue to grow services and access to online services

- New remote meter reading system will be available to residents this fall on water and wastewater services. This system enables users to monitor their water usage directly from a smartphone or another device, providing real-time and up-to-date information.
- Staff are continually looking at increasing online payment options for services, including building permits.
- Staff are continuing to create more forms that are available online and in person.

Mid-Year Status Update

Sustainable Infrastructure

Update and maintain Asset Management Plan

- The Asset Management Plan for Non-Core Assets, as stipulated by O.Reg 588/17, outlines the state of infrastructure, replacement costs, condition, level of service, life cycle activities and performance measures of our fleet, facilities and Parkland and Outdoor Recreation assets.
- Council adopted the Asset Management Plan for Non-Core Assets at the July 22, 2024, Council meeting.

Investigate and implement Asset Retirement Obligations

- Staff have completed the requirement for the 2023 implementation of PS 3280 Asset Retirement Obligations (ARO) and have documented all assets that fit in this category.
- Future liability cost are being recorded as per the ARO Policy.

Update Engineer Design Guidelines

- Staff are working with Township Engineers on an update to match current practices in collaboration with Infrastructure, building, and planning.

Mid-Year Status Update

Sustainable Infrastructure

Develop a Water and Sewer Servicing Plan

- Staff are in the process of completing the South Ramara servicing plan that Township engineers are finalizing.
- In 2025, staff will budget for the Atherley Servicing study.

Initiate water and wastewater services expansion

- Through the adoption of the 2024 Budget and prior approval in January 2023, Council approved for staff to undertake the engineering to complete the water and sewer expansion.
- Tatham is currently finalizing the documents to release for tender which include Water only for Lakeshore from Simcoe to Con 3 and sewer servicing on Lone Birch, Ridge, and Maple Trail.

Mid-Year Status Update

Sustainable Infrastructure

Complete water and wastewater rate study

- At the February 26, 2024, Combined Committee of the Whole and Council meeting, staff presented a Water and Wastewater Rate review.
- At the March 25, 2024 Council meeting, Council passed Bylaw 2024.21 to set the new water and wastewater rates for 2024. The new rate is effective July 1 and will appear on residents third and fourth quarterly bills. These rates will be re-examined during 2025 budget discussions.

Mid-Year Status Update

Community Connection

Continue to acquire data, engage community and activity, and investigate new systems and tools to increase access and reach of communications.

- Through various consultations that occurred in both 2023 and 2024, staff are continuously looking for new tools and strategies to reach more residents with timely and correct information.
- As the Ramara Bulletin is posted monthly as a picture on what is happening in regards to Township news, this will be reformatted to be a newsletter type edition to provide more information to residents monthly on programs, activities and events happening.

Mid-Year Status Update

Community Connection

Develop a Special Events Strategy and Policy

- Staff are in the process of gathering information in regards to this strategy. Due to staff compliment in the Legislative and Community Services department, this initiative is being moved to 2025.

Update Parks and Recreation Master Plan

- The new Master Plan will provide a blueprint for the Township's future recreation service provisions, including trails, parks, programs, facilities, and events over the next ten years.
- In April 2024, the Township of Ramara retained Planscape Inc. to assist in developing a 10-year Recreation Master Plan. Planscape Inc., is in the process of completing consultations with Senior Leadership staff and then will be reviewing all the data acquired from the surveys, interviews and other information.

Mid-Year Status Update

Community Connection

Continue to monitor the community's needs and communicate emergency preparedness and safety.

- Fire and Rescue services is in the process of finishing the Community Risk Assessment (CRA). This is provincially mandated and works in conjunction with our Fire Master Plan to continually monitor and influence practices in our municipality based on the data reviewed in our CRA.
- These needs are definitely addressed through our social media campaigns but also through our community engagement from Public Education and Fire prevention initiatives to requests from community groups and public speaking engagements.

Mid-Year Status Update

Strategic Growth

Complete Official Plan

- The public meeting for the Official Plan was completed on August 12, 2024.
- Staff are in the process of incorporating all the comments to bring it back to Council.
- After Council approves the Official Plan document, it will go to the County of Simcoe for final approval.

Complete the Lake St. John Flood Mapping project

- Through the Flood Hazard Identification and Mapping Program (FHIMP), the Township of Ramara received a matching grant to complete Flood Mapping for the Lake St. John area. The project aims to establish flood elevations and identify significant hazard areas.
- The project was completed March 2024 with mapping and information submitted to the Ministry.

Mid-Year Status Update

Strategic Growth

Develop and implement a Community Improvement Plan with Urban Design Guidelines

- Staff are in the process of completing the Community Improvement Plan with the final streetscape design incorporated into the document.

Work with partners to identify opportunities to enhance tourism and business attraction.

- In 2023, due to erratic weather conditions, staff could only complete half of the scheduled winter videography and photography. At the end of 2024 and early 2025, staff hopes to complete the project. At this time, there is a short video that showcases some of the fun that residents and visitors can experience in Ramara.
- Staff continue to work with Experience Simcoe County, Simcoe County Economic Development, Little R Economic Development Group and other agencies to collaborate, promote and initiate events, programs and ideas.