

THE CORPORATION OF THE COUNTY OF MIDDLESEX
BY-LAW #7268

A BY-LAW to adopt the 2024 Budget of the County of Middlesex.

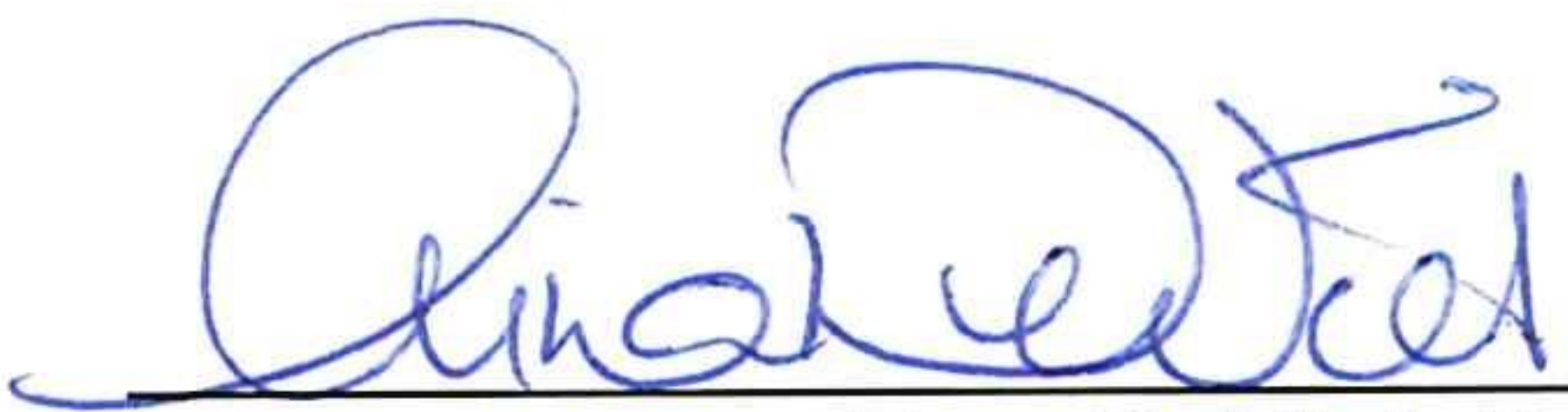
WHEREAS:

- A. Section 289 (1) of the *Municipal Act, 2001*, S.O. 2001, c.25, (the “*Municipal Act, 2001*”) provides that an upper tier municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the upper-tier municipality;
- B. Subsection 5(3) of the *Municipal Act, 2001* provides that a municipal power shall be exercised by by-law;
- C. Subsection 9 of the *Municipal Act, 2001* provides that a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under this or any other Act; and
- D. Section 10 of the *Municipal Act, 2001* provides that a municipality may pass by-laws respecting any service or thing that the municipality considers necessary or desirable for the public;

NOW THEREFORE the Council of The Corporation of the County of Middlesex enacts as follows:

- 1. That the 2024 Budget of the County of Middlesex with estimated expenditures of \$167,946,544 and requiring a contribution from the local municipalities in the amount of \$55,215,515 attached here to as *Schedule “A”*, be adopted.

PASSED IN COUNCIL this 26th day of March, 2024.


Aina DeViet, Warden


Paul Shipway, County Clerk



2024 Budget



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Land Acknowledgement



We acknowledge that the land we stand upon today is the traditional territory of the Attawandaron, Anishinabeg, Haudenosaunee, and Lunaapeewak peoples who have long standing relationships to the land, water and region of Southwestern Ontario. The local First Nation communities of this area include Chippewas of the Thames First Nation, Oneida Nation of the Thames First Nation, and Munsee-Delaware Nation.

We acknowledge the treaties that are specific to this area: Treaty 2 (McKee Purchase), Treaty 3 (Between the Lakes Purchase), Treaty 6 (London Township Purchase), Treaty 21 (Long Woods Purchase) and Treaty 29 (Huron Tract Purchase).

We value the significant contributions, both in the past and the present of local and regional first nations of Turtle Island.

We acknowledge historic and ongoing injustices that indigenous peoples endure in Canada and we affirm our commitment to honouring indigenous voices, nations and cultures, and to moving forward in the spirit of reconciliation and respect.



Message from the General Manager of Finance and Community Services

“ I am pleased to announce the introduction of the Middlesex County 2024 Budget. This budget is the culmination of extensive collaboration, careful planning, and a shared commitment to the well-being and prosperity of our community. As the General Manager of Finance and Community Services, I am proud to present a budget that reflects our dedication to responsible fiscal management and delivering essential services in accordance with the Middlesex County Council Strategic Plan.

”

2024 Middlesex County Budget

Budget Highlights



The 2024 Budget reflects the County’s commitment to making appropriate investments in the core services that our residents rely on, while also considering the reality that our taxpayers are facing increased costs of living from provincial and federal policy decisions.

A tax rate increase of 2.93% means that for the value of a residential property, taxes will increase by \$12.64 per \$100,000 of the value of the property according to its MPAC assessment.

Social Services

- Investments in Child Care and EarlyON programs and services that supports more children and families
- Update to the Homeless Prevention and Housing Plan



Middlesex-London Paramedic Service (MLPS)

- Maintenance of current service levels with a plan to extend service hours with the addition of 2, 12 hours of service
- Investment in risk mitigation and protection, considering call growth and off-load delays



Strathmere Lodge

- Staffing and technological enhancements to support resident care quality
- Investment in Strathmere Lodge facility



Planning and Woodlots

- Addition of one planning staff to support County strategic outcomes as it pertains to increased growth and development



Middlesex County Library

- Strategic investments in programs and services that enhance and expand access to technology



Economic Development

- A new Middlesex County Tourism Tool to support regional economic development initiatives



Middlesex County Connect

- Additional funding secured from the Government of Ontario for enhancements to Middlesex County Connect



Administration

- Adjustment to non-tax revenues through increased interest income and third-party recoveries
- Modernization of corporate processes and workflows



Transportation Infrastructure Program

Bridge Replacements:

- Waubuno Bridge
- Nairn Bridge

Traffic Signals:

- Dundas @ Nissouri
- Denfield @ Elginfield
- Longwoods @ Carriage
- Glendon @ Melbourne

Roundabout:

- Glendon @ Vanneck Roundabout

2024 County Road Paving Program

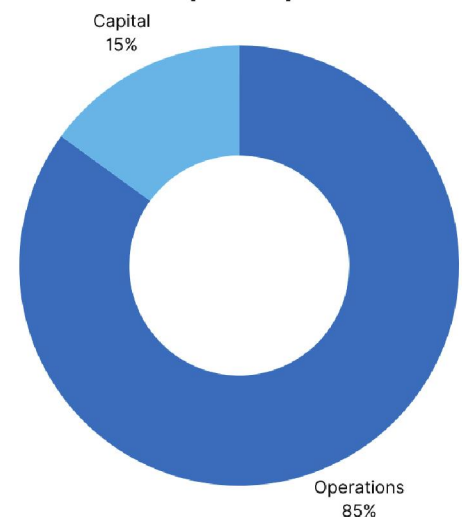
Ilderton Road	Cold Stream Road to Ilderton	12,400 m
Denfield Road	Highway 4 to Denfield	8,100 m
Saintsbury Line	County Road 47 to Market Street	1,500 m
Elgin Road	County Road 2 to Catherine Street	5,800 m
Elgin Road	County Road 29 to Elgin County	8,300 m
Adelaide Road	County Road 2 to Parkhouse Drive	4,700 m



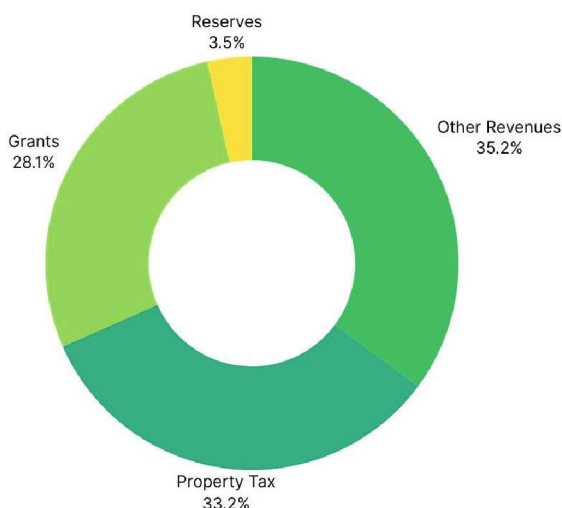
Expense Allocation



Operating vs. Capital Expense



Revenue Source



Middlesex County is in a very positive financial situation, specifically as it pertains to tax rates, reserves and use of debt. This is a credit to Middlesex County Council's strategic partnerships and approach and commitment to legislated and people-oriented services.

In comparison, Middlesex County maintains one of the lowest upper-tier tax rates in Southwestern Ontario.

The 2024 Budget does not utilize funds from the Tax Rate Stabilization Reserve.

2024 COUNTY OF MIDDLESEX BUDGET SUMMARY

COUNTY OF MIDDLESEX 2024 BUDGET

SERVICE AREA	TOTAL EXPENDITURES BUDGET			OPERATING BUDGET EXPENDITURES			CAPITAL/CAPITAL RESERVE			NET TAXATION REQUIREMENT			
	2023	2024	%	2023	2024	%	2023	2024	%	2023	2024	\$ change	%
Administration	\$ 7,324,798	\$ 8,428,447	15.1	7,260,598	8,413,812	15.9	\$ 64,200	\$ 14,635	(77.2)	\$ 3,874,350	\$ 4,270,483	\$ 396,133	10.2
Planning and Woodlots	1,635,763	1,855,530	13.4	1,604,013	1,810,030	12.8	31,750	45,500	43.3	1,544,763	1,765,330	220,567	14.3
Economic Development	944,458	991,093	4.9	940,008	990,593	5.4	4,450	500	(88.8)	813,658	871,893	58,235	7.2
Information Technology	2,006,597	2,147,069	7.0	1,906,597	2,047,069	7.4	100,000	100,000	0.0	1,433,084	1,449,169	16,085	1.1
Social Services	16,744,825	26,699,980	59.5	16,733,825	26,692,175	59.5	11,000	7,805	(29.0)	7,602,217	7,938,337	336,120	4.4
Transportation	32,870,835	31,263,397	(4.9)	11,350,835	11,544,397	1.7	21,520,000	19,719,000	(8.4)	23,790,083	21,982,650	(1,807,433)	(7.6)
Strathmere Lodge	18,495,759	20,960,487	13.3	18,288,759	19,930,125	9.0	207,000	1,030,362	397.8	4,181,461	4,962,171	780,710	18.7
Strathmere Lodge - Debenture	1,140,880	999,117	(12.4)	1,140,880	999,117					536,440	394,677	(141,763)	(26.4)
MLEMS AUTHORITY													
Land Ambulance	61,385,276	66,873,491	8.9	58,127,195	62,040,332	6.7	3,258,081	4,833,159	48.3	5,746,126	5,967,172	221,046	3.8
LIBRARY BOARD													
Library	5,830,291	6,280,928	7.7	5,714,941	6,006,553	5.1	115,350	274,375	137.9	4,968,762	5,432,328	463,566	9.3
HEALTH UNIT													
	1,404,859	1,447,005	3.0	1,404,859	1,447,005	3.0	-	-		1,404,859	1,447,005	42,146	3.0
OMPF RESERVES										(312,500)	(265,700)	46,800	15.0
Transfer from Res. - Tax Rate										(2,268,135)		1,268,135	55.9
Surplus - Social Housing										-	(1,000,000)	(1,000,000)	100.0
Surplus - Transportation										(500,000)		500,000	100.0
COVID-19										(245,138)		245,138	100.0
Surplus - Library										(40,000)		40,000	100.0
Total before growth	\$ 149,784,341	\$ 167,946,544	12.1	\$ 124,472,510	\$ 141,921,208	14.0	\$ 25,311,831	\$ 26,025,336	2.8	\$ 52,530,030	\$ 55,215,515	\$ 1,685,485	5.11
Growth and Reassessment Impact										1,115,404		-	
TOTAL	\$ 149,784,341	\$ 167,946,544	12.1	\$ 124,472,510	\$ 141,921,208	14.0	\$ 25,311,831	\$ 26,025,336	2.8	\$ 53,645,434	\$ 55,215,515	\$ 1,570,081	2.93

About Middlesex County

Middlesex County is an upper-tier municipality that is comprised of the following eight (8) municipalities:

- Municipality of North Middlesex
- Municipality of Strathroy-Caradoc
- Municipality of Southwest Middlesex
- Municipality of Middlesex Centre
- Municipality of Thames Centre
- Township of Lucan Biddulph
- Township of Adelaide Metcalfe
- Village of Newbury



Middlesex County is a vibrant, growing collection of communities located in the heart of Southwestern Ontario. The County serves a growing community of 78,000 people and offers a great place to call home, offering exceptional lifestyle, a wide variety of local attractions, and wonderful sense of community.

Middlesex County believes its continued growth and development is powered by a strong residential and business community that works in conjunction with a dedicated County Council on efforts that support County Council's **mission statement**:

//

Through strong leadership, growth management, and partnerships, Middlesex County will enhance the quality of life and the economic, environmental, and industrial sustainability of the County.



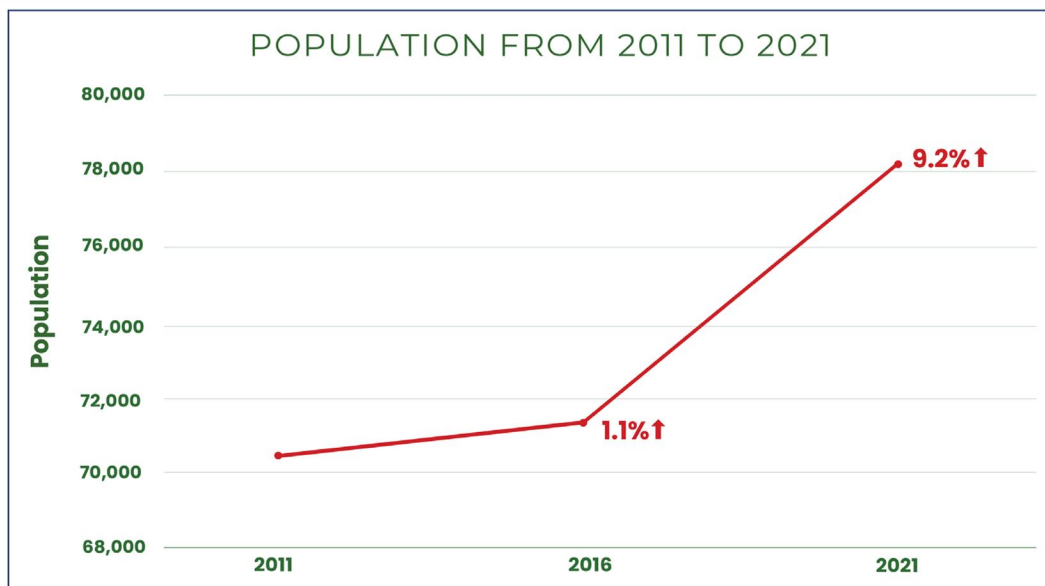
Demographics

Middlesex County

www.investinmiddlesex.ca



2021 Census Confirms Building Boom Taking Place in Middlesex

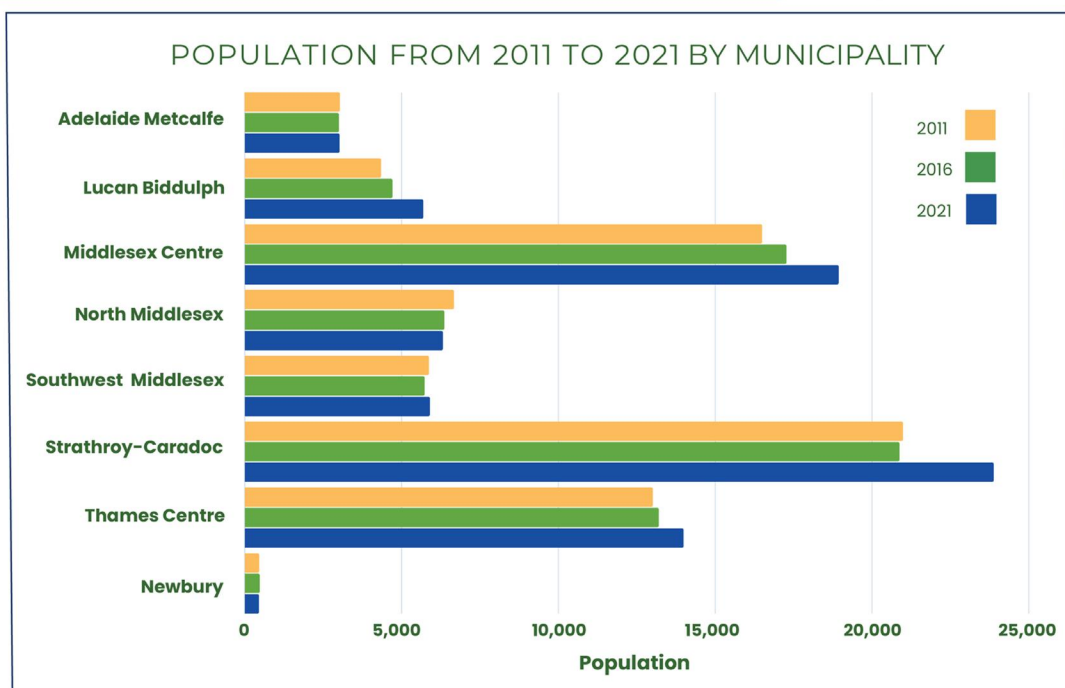


From **2011 to 2016**, Middlesex County experienced an annual **1.1% growth**. From **2016 to 2021**, the County has had a **significant increase in population of 9.2%**, growing from 71,551 to 78,110.



NOTABLE MUNICIPAL POPULATION PERCENTAGE CHANGES FROM 2016 TO 2021

- ★ **Lucan Biddulph**
+20.9% ↑
- Strathroy-Caradoc**
+14.4% ↑
- Middlesex Centre**
+9.7% ↑
- Thames Centre**
+6.0% ↑



Lucan Biddulph places 21st on Canada's list of fastest growing municipalities from 2016-2021.

Lucan Biddulph confirms a 20.9% increase over the last five years; taking the community's population from 4,700 to 5,680 residents. This growth rate earns Lucan Biddulph the 21st spot on Canada's fastest growing municipalities from

Statistics Canada. Table 98-10-0002-02 Population and dwelling counts: Canada, provinces and territories, and census subdivisions (municipalities)

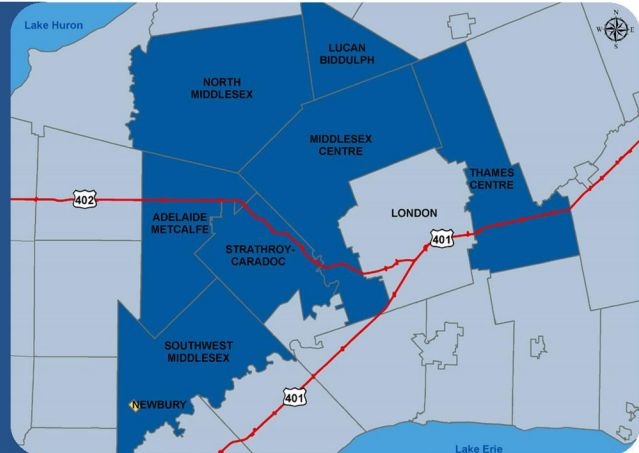
Statistics Canada. 2017. Population and dwelling counts, for Canada and census subdivisions (municipalities), 2016 and 2011 censuses (table). Population and Dwelling Count Highlight Tables. 2016 Census. (municipalities) subdivisions (municipalities)

Governance Structure



Middlesex County Council is made up of representatives from seven (7) member municipalities within the County's boundaries.

- Municipality of Adelaide Metcalfe
- Municipality of Lucan Biddulph
- Municipality of Middlesex Centre
- Municipality of North Middlesex
- Municipality of Southwest Middlesex
- Municipality of Strathroy-Caradoc
- Municipality of Thames Centre
- Village of Newbury



The composition of the Middlesex County Council is as follows:

- Head of County Council is elected annually, in December, by a vote at Council and is known as the Warden;
- Each Municipality elects its own Council and Mayor;
- The Mayor is head of each local council;
- Each Mayor also sits on the County Council;
- In municipalities where the number of electors is over 5,000, an additional County Council seat is bestowed upon the municipality's Deputy Mayor.

Administrative Structure

Middlesex County Council

CAO

The most senior non-elected officer of the Corporation of the County of Middlesex is the Chief Administrative Officer (CAO). The CAO directs all administrative services, operations and programs of the County. All department heads within the County report to the CAO.

**Financial
Services**

**Human
Resources**

**Legal
Services**

Facilities

**Legislative
Services**

**Social
Services**

Transportation

**Information
Technology**

**Planning and
Development**

**Economic
Development**

**Strathmere
Lodge**

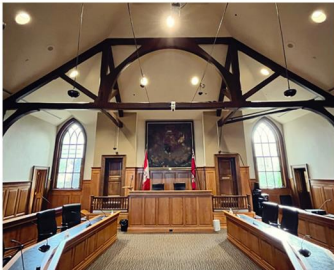
**Middlesex
County Library**

Middlesex-London Paramedic Services

Service Overview

Middlesex County Departments

Through a variety of departments, staff are responsible for administering the County's programs and services.



Legislative Services



Human Resources



**Information
Technology**



Planning and Development



Legal Services



**Economic Development
and Tourism**



**Social
Services**



EarlyON



Finance



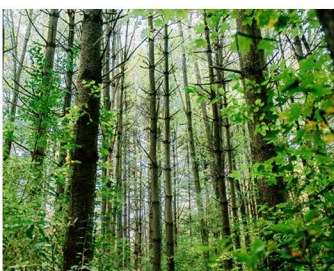
**Community
Transportation**



**Emergency
Management**



Transportation



**Forestry and
Natural Heritage**



**Long Term Care
Services**



Library Services



**Paramedic
Services**

Strategic Plan

The strategic plan establishes a clear direction and focus for the County for the four year period of 2021 to 2024.

As the community is constantly growing and changing, strategic planning assists in developing the right goals and targets to help everyone focus their efforts into achieving them. It also ensures that the County of Middlesex is well positioned to capitalize on future opportunities that arise.

The discussions regarding the strategic planning process started in January 2020 and the 2021 to 2024 Strategic Plan, The Middlesex Initiative: Breaking New Ground, was approved by County Council in September 2020.



Strategic Plan Guiding Principles:

- | | | | |
|---|--|--|--------------------------------------|
|  | Balancing the rural-urban qualities of the County |  | Maintaining financial sustainability |
|  | Building relationships and working in a collaborative and supportive way |  | Focusing on diversity and inclusion |
|  | Leading through innovation, evaluation, and continuous improvement |  | Being flexible and responsive |
|  | Recognizing the uniqueness of our local municipal partners | | |

Strategic Plan

The four strategic focuses of the plan are:



Cultivating Community Vitality

Goals: Advancing a diverse, healthy, and engaged community across Middlesex County

Objectives:

- Promote and support community wellness
- Innovate social and community services
- Attract, retain, and engage youth in our community
- Champion and encourage active transportation and public transit opportunities



Connecting Through Infrastructure

Goals: Ensure communities are built on a sustainable foundation that is connected and thriving

Objectives:

- Encourage and advocate, through partnerships, the construction of scalable, equitable broadband infrastructure, recognizing our unserved and underserved areas
- Commit to a sound asset management strategy to maintain and fund critical infrastructure
- Use County infrastructure in an innovative way to provide a seamless service experience for residents



Promoting Service Excellence

Goals: Innovate and transform municipal service delivery

Objectives:

- Anticipate and align municipal service delivery to emerging needs and expectations
- Engage, educate and inform residents, businesses, and visitors of County services and community activities
- Strengthen our advocacy and lobbying efforts with other government bodies
- Collaborate with strategic partners to leverage available resources and opportunities
- Build organizational capacity and capabilities



Strengthening Our Economy

Goals: Encourage a diverse and robust economic base throughout the County

Objectives:

- Support opportunities to create a stronger and sustainable agricultural sector
- Create an environment that enables the attraction and retention of businesses, talent, and investments
- Attract visitors to Middlesex County
- Support the development and prosperity of downtown core areas in Middlesex County

Budget Process Overview

Budget Milestone Dates



The Municipal Act, 2001 requires municipalities to prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality. Municipalities must adopt a balanced budget. A municipal budget is a policy and planning document that outlines the Municipality's priorities, and is a balancing act between often competing priorities.

Middlesex County makes program and service decisions and allocates scarce resources to programs and services through the budget process. As a result, the budget process is one of the most important activities undertaken by the County. The quality of decisions resulting from the budget process depends on the budget process that is used.

Middlesex County is committed to continuous review and enhancement to the budget process to:

- Incorporate a long-term perspective;
- Establish linkages to broad strategic goals;
- Focus budget decisions on results and outcomes; and
- Promote transparent and effective communication with stakeholders.

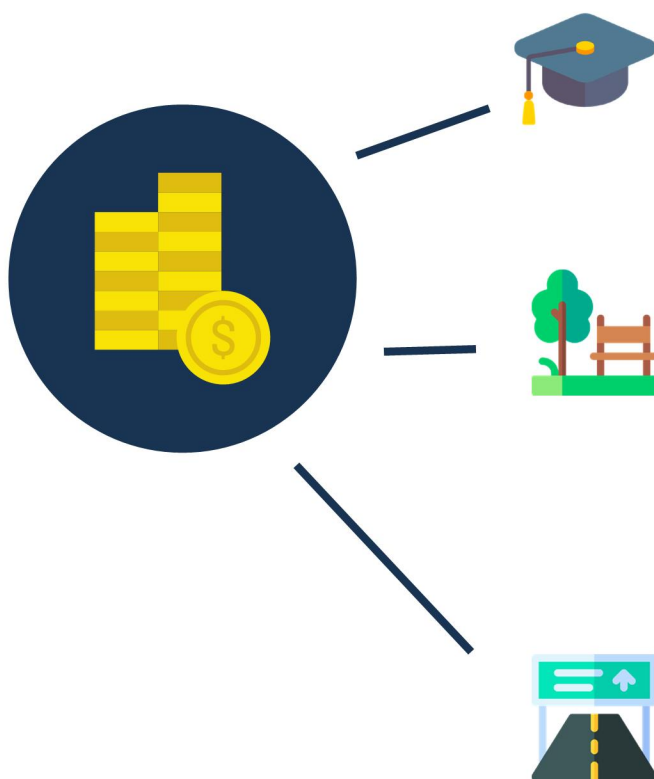
By considering these enhancements, Middlesex County can strengthen fiscal responsibility, improve transparency and communication, and optimize resource allocation to meet the needs of its communities.

About Your Property Tax Bill

About Your Property Tax Bill

Through approval of Middlesex County operating and capital budgets, Council sets the County's priorities for the upcoming budget year by setting aside funds for each program or service. This financial plan sets out guidelines and direction for County resource allocation, service delivery levels, and infrastructure maintenance and renewal. An important part of the annual budget is the continued support of the County's financial planning for the future. When you pay your property tax bill to your local municipality, the funds are distributed to three public service entities. Each of these entities are responsible for distinct programs and services: Education Tax Levy, Local Municipal Tax Levy, and County Tax Levy.

Your Municipal Tax Bill



Education

Rates are set by the Province of Ontario. Revenue collected is paid to one of the school boards directed by the homeowner.

Local Municipality

Rates are set by your local municipality to support services and infrastructure provided by *Adelaide Metcalfe, Lucan Biddulph, Middlesex Centre, North Middlesex, Southwest Middlesex, Strathroy-Caradoc, Thames Centre, and the Village of Newbury*. These services include, but are not limited to, fire, parks and recreation, local roads and bridges.

Middlesex County

This rate is set by the County and supports the services and infrastructure provided at the County level including but not limited to Middlesex-London Paramedic Services, Libraries, Social Services, Planning and Woodlots, Economic Development and Tourism, and County roads and bridges.

Administration

Middlesex County's Administration includes the following service areas:

- Governance
- CAO
- Legislative Services
- Human Resources
- Financial Services
- Legal Services



Detailed service area overview sections are included for Legislative Services, Human Resources, Financial Services and Legal Services.

Middlesex County's administration, led by the CAO, plays a pivotal role in the seamless integration of governance, strategic planning, and community representation.

Middlesex County Council also appoints Councillors to an array of Boards and Committees every term, reflecting the diverse needs and priorities of the County. These bodies are instrumental in shaping policies, providing oversight, and ensuring effective governance in their respective domains.

- Middlesex Accessibility Advisory Committee advises and assists the Council in promoting and facilitating a barrier-free Middlesex County for citizens of all abilities, ensuring compliance with the Accessibility for Ontarians with Disabilities Act (AODA).
- Budget Committee oversees the preparation and review of the County's budget, ensuring fiscal responsibility and strategic allocation of resources.
- Planning Advisory Committee provides recommendations to the Council on matters related to development and growth principles for County planning.
- County-City Liaison Committee serves as a bridge between Middlesex County and the City of London, fostering cooperation and coordination on issues of mutual interest.
- Library Board oversees the County's library services, this board ensures that the library system meets community needs and fosters a culture of reading and lifelong learning.
- Middlesex-London Paramedic Services Authority Board provides oversight for emergency medical services, ensuring responsive and high-quality paramedic services across the County.
- Middlesex-London Board of Health oversees the delivery of health programs and services, addressing community health needs and challenges.
- Intergovernmental Relations Committee engages in advocacy and establishes relationships with other levels of government, ensuring that County interests are represented and pursued.

In addition to these County-specific entities, Middlesex County Councillors also hold positions on various third-party Boards and Committees. These appointments extend the County's influence and ensure representation in broader regional and provincial matters.

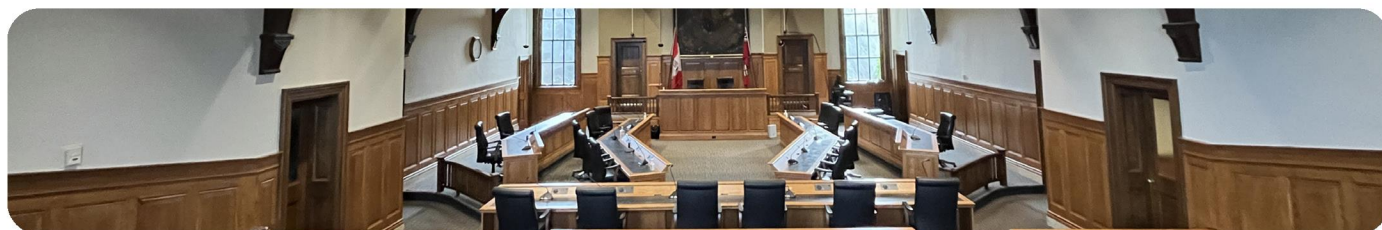
The involvement of Middlesex County Councillors in these various Boards and Committees underscores the County's commitment to collaborative governance, community engagement, and proactive leadership. Through these diverse committees, the County effectively addresses a wide range of community needs, from accessibility and health to planning and intergovernmental relations, ensuring a holistic approach to regional development and governance.

Service Area Overview

The Legislative Services Department includes advocacy, legislative activities, and corporate communications. The department supports key organizational initiatives, ensuring continuous improvement, and fostering collaborative efforts that benefit both Middlesex County and its lower-tier municipalities.

The Legislative Services Department is responsible for a variety of activities, including:

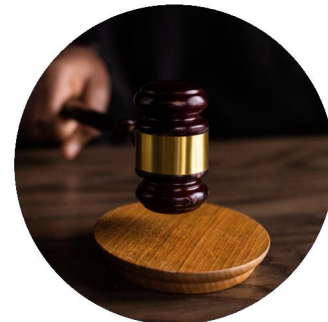
- An active role in advocacy, representing and championing the interests and needs of Middlesex County. Initiatives are designed to influence policy and foster relationships that benefit the community, reinforcing the strategic commitment to proactive leadership and regional advancement.
- Coordinate organization-wide intergovernmental policy positions, ensuring County interests are well represented in interactions with other governmental bodies.
- Legislation and policy analysis, including jurisdictional research and environmental scans to understand the unique context for local policy challenges, emerging issues, best practices, and opportunities related to local public policy objectives.
- The preparation of By-laws, Minutes, Agendas and Reports for County Council, its Boards and Committees.
- The administration of the Corporate Records Management Program.
- The development, management and dissemination of corporate communications including media releases, digital content, notices, service and information updates, the administration of the corporate website, and the provision of communication support to all County departments.
- Upholding the principles of the Accessibility for Ontarians with Disabilities Act (AODA) to ensure that the County's services, facilities, and communications are accessible and inclusive to all members of the community towards a barrier-free Middlesex County.
- The protection of personal and sensitive information to ensure the County complies with the standards set by the Municipal Freedom of Information and Protection of Privacy Act (MFIPPA) and the Personal Health Information and Protection Act (PHIPA).
- The coordination of compliance with the accountability and transparency provisions of the Municipal Act, 2001, the County's Council Code of Conduct Policy, and the Municipal Conflict of Interest Act through the services of the Municipal Ombudsman, Closed Meeting Investigator, and Integrity Commissioner.



Legislative Services

Applicable Legislation

- Municipal Act
- Accessibility for Ontarians with Disabilities Act
- Municipal Freedom of Information and Protection of Privacy Act
- Personal Health Information and Protection Act
- Municipal Conflict of Interest Act



Plans, Strategies, and Studies

- Middlesex County Strategic Plan
- Middlesex County Communications Strategy





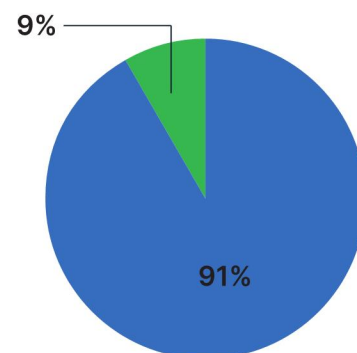
Assumptions

- All budget figures are rounded to the nearest dollar, and all other numbers are rounded to the nearest decimal as appropriate.
- The budget maintains current levels of service and works to optimize human and financial resources through digitization and automation of core and routine processes.
- Budget figures generally contains assumptions based on historical precedent and future projections.



Expense Classifications

-  Discretionary (Service Level)
-  Non-Discretionary (Legislated)



Pressures

- 1 Resource Allocation:** As the scope of legislative work expands, the need to optimize the use of human, financial, and technological resources become critical. With a finite pool of assets, the department must strategically distribute tasks, manage workload, and prioritize initiatives to ensure efficient operation. This necessitates a careful balance between the demand for extensive legislative services and the capacity to deliver these services without compromising quality or compliance.
- 2 Legislative Landscape:** The constantly shifting and rapidly evolving provincial and federal legislative landscape exerts significant pressure on the Legislative Services Department. This dynamic environment requires attention, ongoing education, and a proactive approach to communications, legislative interpretation, and implementation. Recent legislative changes often require direct response to align operations with new provincial mandates, an effort that can strain the department both in terms of time and resources.
- 3 Decentralization of Information:** The decentralization of information presents a complex challenge for Middlesex County. With various departments and external agencies generating and holding data, ensuring that information is managed correctly and efficiently becomes a critical task. The department is charged with maintaining a system that allows for seamless access to information while upholding stringent privacy and security standards. Furthermore, this decentralized structure necessitates robust coordination mechanisms and clear communication channels to ensure that all communication and legislative information is accurate, timely, and consistently managed across the different service arms of the County's structure.

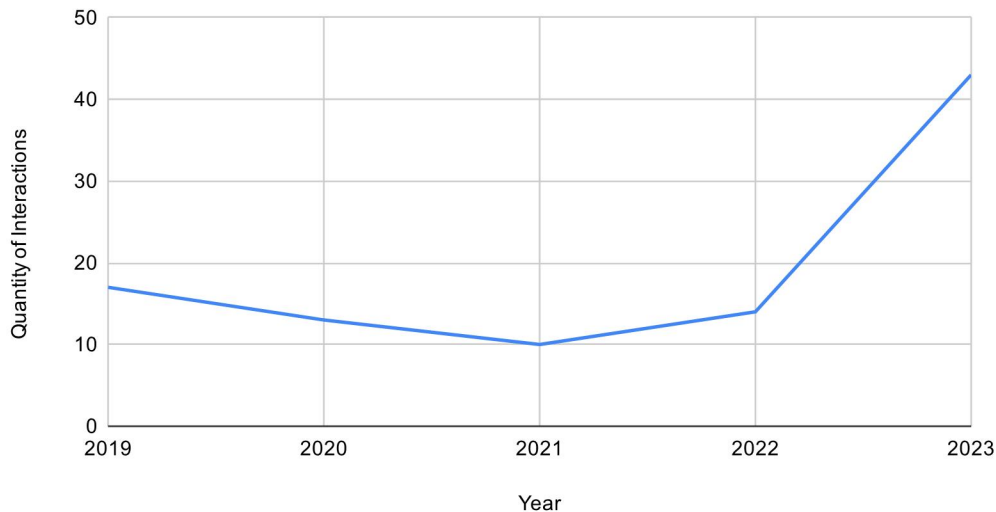
Opportunities

- 1 Digitization of Corporate Knowledge & Workflows:** The Legislative Services Department continues to leverage the power of digitization to overcome resource allocation challenges and streamline information management. By transitioning to digital records and automating workflows, the department will not only enhance accessibility and retrieval of information but also significantly reduce the time and physical resources currently required for document management. This digitization initiative aligns with the strategic plan's objective of embracing technological advancements to improve efficiency, productivity and retention and utilization of corporate knowledge.

2

Advocacy offers a strategic opportunity for the County to address the pressures of a changing legislative environment. By taking a proactive stance on legislative issues and building strong relationships with provincial and federal counterparts, the County can influence policy development and seek more favorable outcomes for Middlesex County. Active advocacy positions the department as a key player in the legislative process, ensuring that the County's interests are well-represented and heard.

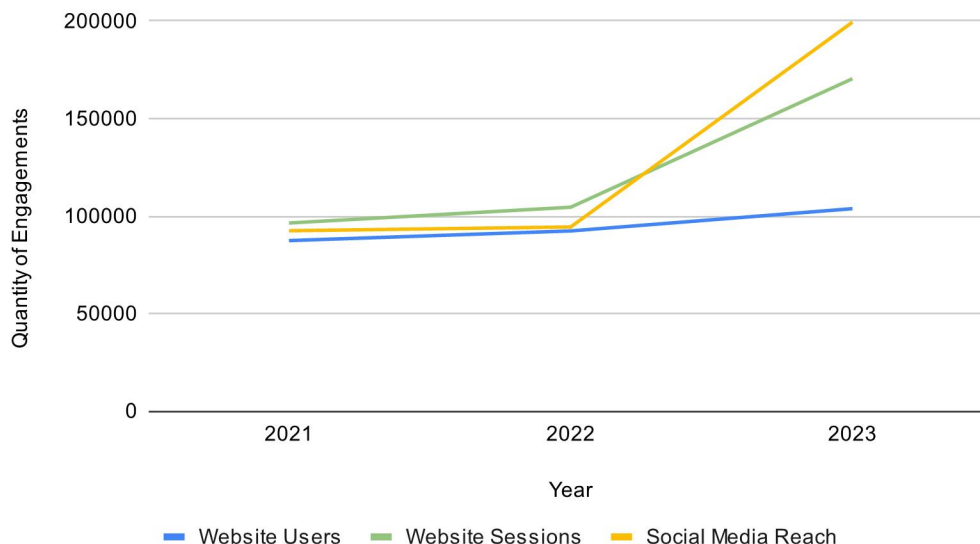
Advocacy Engagements



3

Communications & Brand Identity: Effective communication and a strong brand identity are invaluable assets for Middlesex County. By developing a clear and consistent brand voice and leveraging multiple communication channels, the County can better manage the flow of information, ensuring that County directives, policies, and actions are conveyed accurately and effectively to the public and partners. This strategic communication will foster trust and engagement, helping to solidify the department's reputation as a reliable and

Digital Content Analysis



Service Area Overview

The Human Resource department plays an integral role within the organization by ensuring effective management and support of employees through various HR functions:

- **Recruitment and Selection:** involves identifying staffing needs, attracting potential employees, and selecting the most suitable candidates to fill job vacancies. It includes job postings, interviewing, assessing candidates and contract negotiations.
- **Employee Relations:** focuses on maintaining positive, productive relationships between management and employees. It involves addressing employee concerns, managing disputes, and fostering a positive work environment.
- **Labour Relations:** focuses on the management of the collective agreement, including compliance, grievance management, collective bargaining agreements, and managing disputes.
- **Training and Development:** involves supporting employees through growth and development opportunities. It includes onboarding new employees, providing ongoing training programs, professional development, and career growth opportunities.
- **Benefits, Compensation and Job Evaluation:** involves designing and managing employee compensation packages, including salaries, benefits, and evaluating job classifications to ensure fair and competitive compensation.
- **Health, Safety and Wellness:** focuses on creating a safe and healthy work environment. This includes compliance with occupational health and safety regulations, implementing wellness programs, and addressing workplace hazards.
- **Organizational Development:** involves strategies and efforts to improve the overall effectiveness of the organization. This can include change management, improving organizational culture, and aligning the structure of the organization with its objectives.
- **Legal Compliance:** Ensures the County complies with all relevant employment laws and regulations.
- **Strategic Management:** involves aligning HR strategies with the overall business strategy. This includes policy development, workforce planning to ensure the right talent is available for future needs, and succession planning to prepare for leadership transitions.

Applicable Legislation

- | | |
|--------------------------------------|---|
| • Employment Standards Act | • Pay Equity Act |
| • Labour Relations Act | • Workplace Safety and Insurance Act |
| • Occupational Health and Safety Act | • Accessibility for Ontarians with Disabilities Act |
| • Ontario Human Rights Code | |

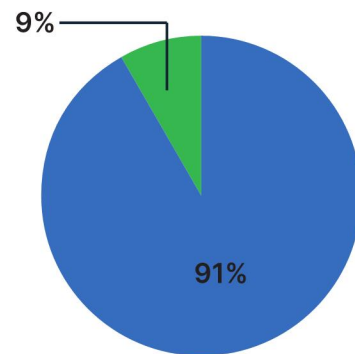
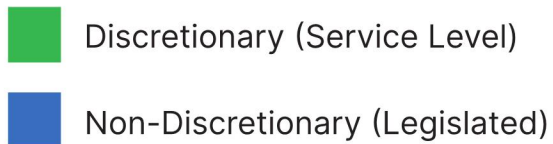
Plans, Strategies, and Studies

- Middlesex County Strategic Plan

Assumptions

- All budget figures are rounded to the nearest dollar, and all other numbers are rounded to the nearest decimal as appropriate.
- The budget maintains current levels of service and works to optimize human and financial resources.
- Budget figures generally contains assumptions based on historical precedent and future projections.

Expense Classifications



Pressures

- 1 Recruitment and Attraction:** In the current workforce landscape, which is increasingly dominated by employee preferences, the County faces significant challenges in attracting highly qualified candidates for various roles within its organizational structure. This challenge is multi-faceted: firstly, the compensation offered is not sufficiently competitive to lure the most qualified applicants. Secondly, a considerable number of prospective employees are seeking employment arrangements that offer greater flexibility, including options for fully remote work or schedules that allow for three or more days of remote work per week. These evolving expectations are placing added pressure on recruitment and attraction strategies.
- 2 Competitive Compensation:** As previously mentioned, the County is encountering challenging barriers in external recruitment and attraction, primarily due to non-competitive compensation packages. Additionally, this issue extends internally, where current employees are finding more lucrative opportunities in the broader labour market. In an environment rich with diverse career options across multiple sectors, it's becoming increasingly critical for the County to provide compensation and incentives that are not only competitive but also appealing enough to attract and retain top talent. This necessity underscores the importance of reevaluating and enhancing compensation strategies to remain a viable competitor in the job market.

Opportunities

- 1 Enhance EDI Initiatives:** As an organization striving for excellence and inclusivity, there exists a significant opportunity to deepen our commitment to equity, diversity, and inclusion by implementing comprehensive EDI training across all levels. By prioritizing this initiative, we can foster a more inclusive workplace culture, enhance our team's understanding and appreciation of diverse perspectives, and ensure that all employees feel valued and respected. This training should not only cover the basics of equity and diversity but also delve into practical strategies for inclusive communication and decision-making, thereby empowering every team member to contribute to a more equitable and diverse organizational environment. Emphasizing EDI training aligns with our core values and is a strategic step towards building a more cohesive, innovative, and respectful workplace.
- 2 Employee Engagement Initiatives:** In the evolving landscape of remote and decentralized work for the County, there lies a pivotal opportunity to innovate and strengthen employee engagement. Embracing this new work dynamic calls for creative engagement strategies that transcend physical boundaries. Initiatives such as virtual and in-person team-building activities, regular check-ins, and leveraging technology for collaborative projects can help maintain a sense of community and belonging among remote teams. By prioritizing engagement in this dispersed work environment, we can not only boost morale and productivity but also sustain a cohesive and motivated workforce, aligned with the County's goals and culture.



Service Area Overview

Treasury provides financial management and advice to County Council, CAO, County Departments, MLPS Authority Board, and Library Board. Develops innovative approaches and initiatives in the areas of Strategic Financial Planning, Budgeting and Forecasting, Tax Policy, Financial Policies and Risk Management, Payroll and Pension Administration.

Treasury also provides transactional services relating to the maintenance of the general ledger, revenue, accounts payable, accounts receivable, banking, cash management and investments, reserve accounts and tangible capital assets. The department completes year-end procedures, prepares audit materials and prepares financial statements. Administration of required Federal and Provincial grant programs and reporting requirements (FIR, Gas Tax, OCIF, Social Services, Long Term Care and Land Ambulance, etc.).

Payroll services include pension administration and core payroll processing. Payroll services ensures employees are paid accurately and on time, along with applicable remittances to other levels of government and required garnishments.

Procurement services is responsible for the procurement including but not limited to developing and ensuring compliance with the purchasing policies, procedures, by-laws, standards and legislation; oversees the creation and administration of tender and proposal processes; and conducts negotiations with vendors and contractors.

Applicable Legislation

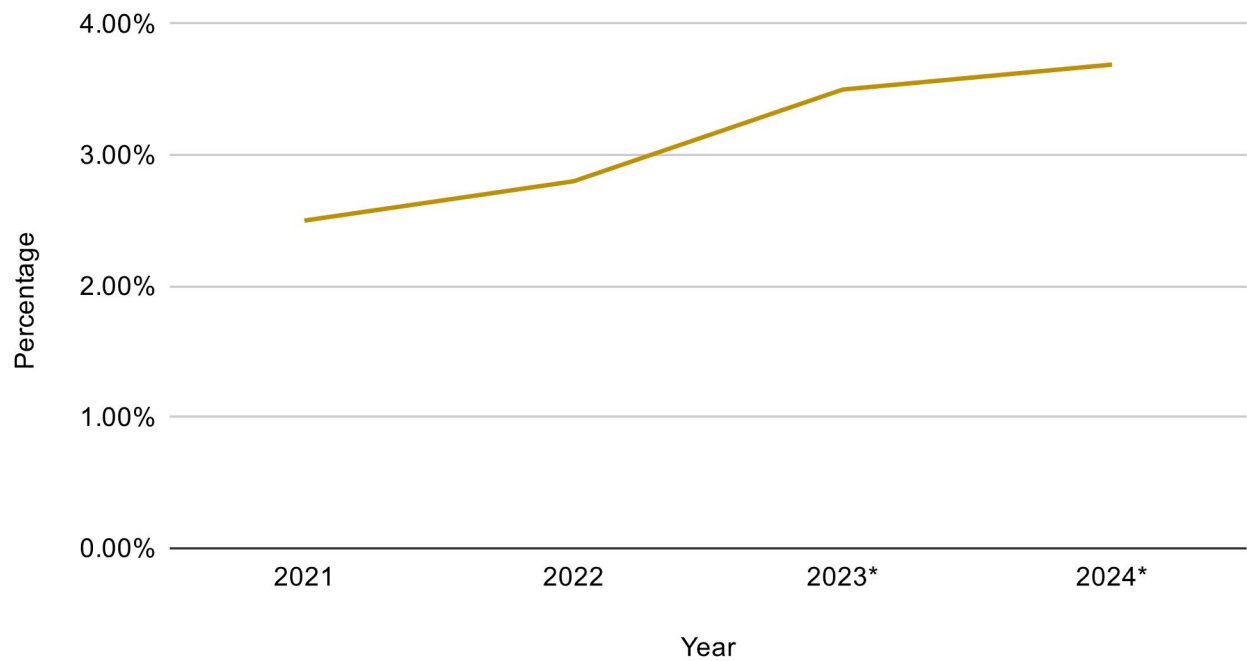
- Canadian Public Sector Accounting Standards (PSAB)
- Employment Standards Act
- Wages Act
- WSIB Act
- Pensions and Benefits Act
- OMERS Act
- Municipal Act
- Canadian Free Trade Agreement (CFTA)
- Comprehensive Economic and Trade Agreement (CETA)
- Collective Agreements
- Federal and Provincial Legislation

Plans, Strategies, and Studies

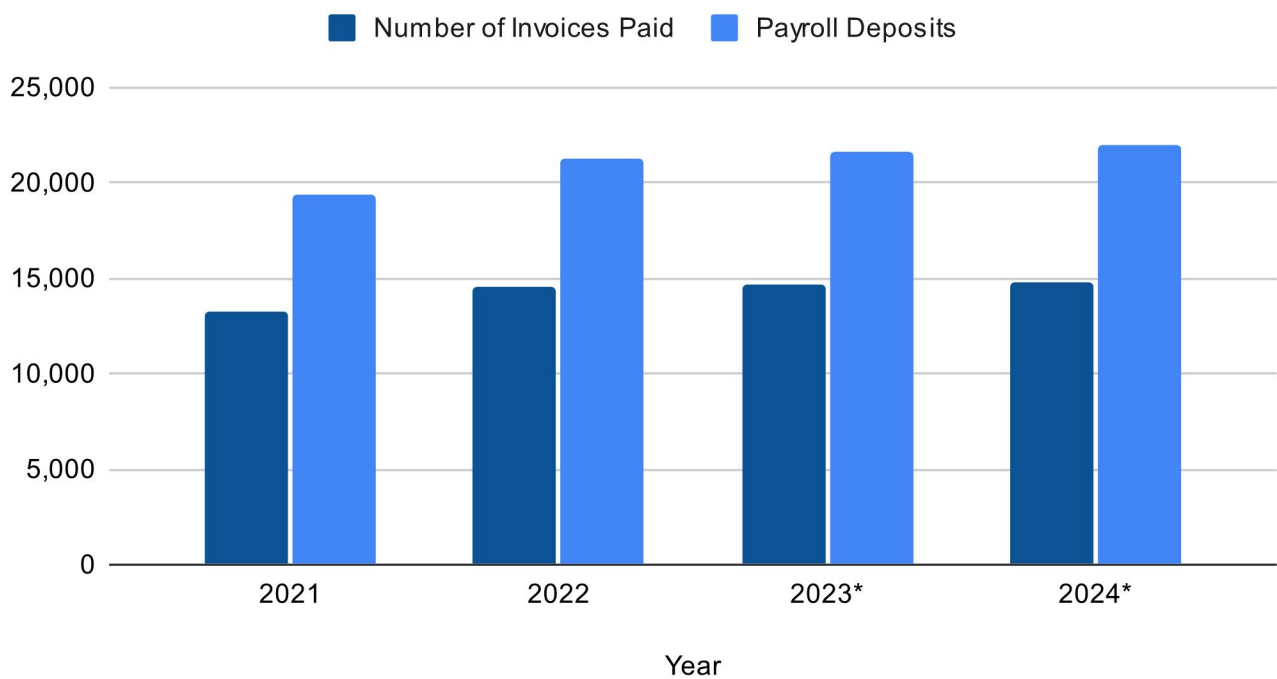
- Tax Policy
- Borrowing By-Law
- Investment Policy
- Middlesex Council Strategic Plan
- Annual Repayment Limit (ARL)
- Purchasing Policy
- Middlesex County Asset Management Plan - Core Assets



Return on Investments



Number of Invoices Paid and Payroll Deposits



*2023 and 2024 are projected numbers

Assumptions



- The budget takes into account growth in the County and assumes economic stability.
- The budget assumes there will not be major changes in Provincial or Federal legislation, funding and reporting.

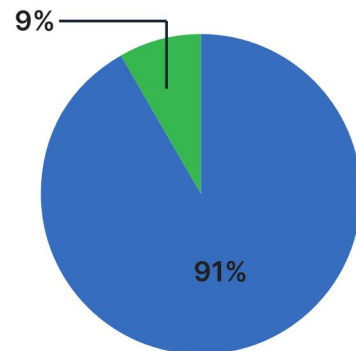
Expense Classifications



Discretionary (Service Level)



Non-Discretionary (Legislated)



Pressures



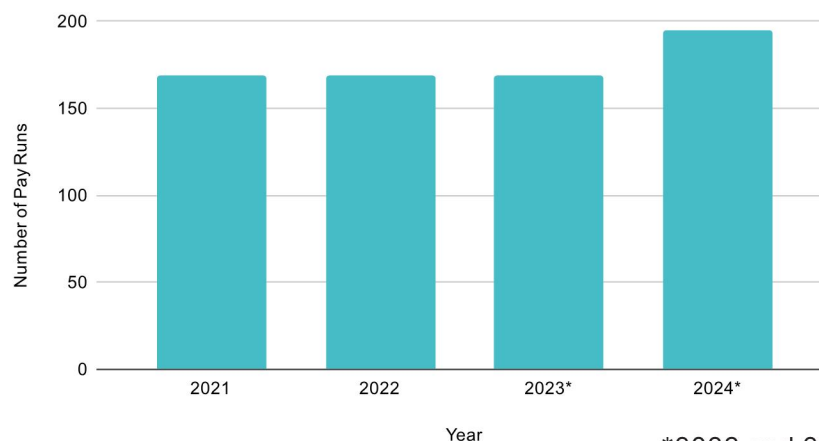
1

The County includes a number of complex business areas that are responsible for a wide range of services. Treasury supports all these business areas. These areas and services include business areas such as Transportation, Planning, Library, and Economic Development and legislated services such as long-term care, paramedic services and social services. The County receives funding from both the Federal and Provincial Governments and is required to complete provincial reporting. The required reporting has become more complex, rigorous and includes data gathering, data input and analysis. Deadlines are required to be met which may be quarterly, yearly or as required.

2

Payroll services is processing payroll for an increasing and more complex workforce. More employees are participating in the OMERS pension plan, along with required administration needed for processing staff leaves and retirements. The OMERS pension and year-end functions adds to the complexity of the payroll management

Scheduled Pay Runs



*2023 and 2024 are projected numbers

Financial Services

- 3 The County has been growing over the last few years. As the County grows so does the need for additional programs, services and staff. Treasury's workload has also increased. The increased Treasury workload includes the amount of invoicing, reporting, payments and involvement with asset management, investments, tax policy, financial support, budget, etc. Treasury is undertaking a service review to determine the optimal resource investment required to adequately respond to legislation, compliance, guidelines and risk management.

Opportunities

- 1 **Implementation of New Payroll Software:** The County has five unions and four non-union groups. The new comprehensive and adaptable payroll system will ensure accurate and efficient payroll processing for all employee groups. It will also offer the flexibility and customization necessary to accommodate the diverse payroll needs in the County.
- 2 Providing financial expertise across the departments to maximize funding opportunities and programs.
- 3 Provide centralized procurement support services to the lower-tier municipalities based on the recommendation from the Service Delivery Review for procurement services. The shared service would support the day-to-day procurement operations of the lower-tier municipalities and assist in coordinating collaborative procurements. This shared service delivery model has the potential to realize cost-savings and efficiencies from strategic planning and collaborative procurement initiatives.
- 4 **Reforming and Modernizing the Budgeting Process:** The budget schedule will be advanced in its entirety to have the budget finalized in December of the year preceding the budget year or in January of the budget year. See table below. An early finalization of the budget promotes fiscal discipline and accountability. With a clearer understanding of the available financial resources well in advance, Council and staff can make more prudent spending decisions and align expenditures with strategic priorities.

Budget Variance reports will also be updated to include a robust section on forecasting. This forecast, along with its assumptions and methodologies, will be clearly communicated to Council and the public. The forecasting process will involve defining assumptions and providing insights into future trends and budgets. Correlation to the strategic plan for the forecasts will also be incorporated into the Variance Reports. This will allow budget trends and statistics to build over time to be utilized to support objective communications on the budget.

Quarter	Report Date
1st Quarter	May
2nd Quarter	August
3rd Quarter	November
4th Quarter	Financial Statements*

Middlesex County Connect

Service Area Overview

Middlesex County Connect serves as a vital inter-community transit service, fostering connectivity among local municipalities within Middlesex County and linking them to the hubs of London, Woodstock, and Ingersoll. With its \$5 one-way fare, Middlesex County Connect aims to make commuting affordable for all residents.

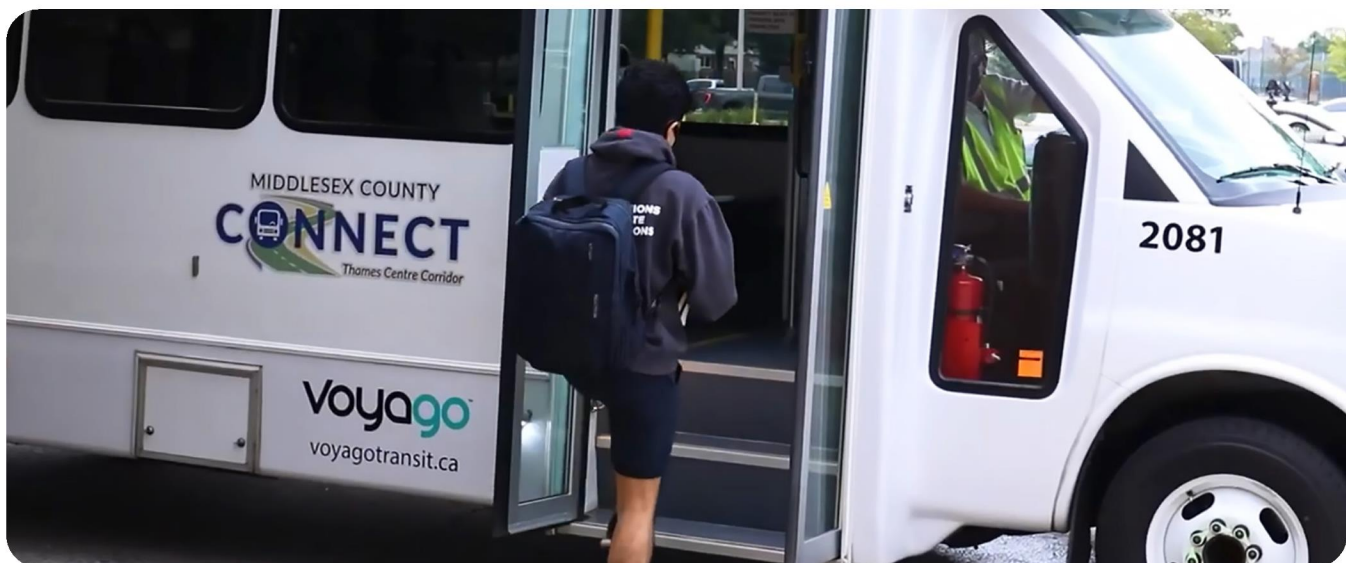
Middlesex County Connect buses operate on fixed routes and schedules on weekdays. These routes are as follows:

Route 1: Lucan, Ilderton, Arva, London, and return

Route 2: Woodstock, Ingersoll, Putnam, Dorchester, London, and return

The service is strategically designed to facilitate convenient travel for seniors, students, youth, workers, and persons with disabilities, allowing them seamless access to amenities in their hometowns and neighboring communities. Residents can access post-secondary institutions, employment, medical appointments, social programs, visit friends and family, and connect with other inter-community transit services and local transit services such as London Transit (LTC) and Woodstock Transit. Children 5 and under, support persons, and veterans can ride free of charge.

Ensuring inclusivity, all Middlesex County Connect buses are wheelchair accessible. The features include high floor ramp access, two wheelchair spaces, and a wheelchair lift, enhancing mobility for persons with disabilities. Additionally, each bus is equipped with a front-mounted bike rack capable of accommodating up to two bikes.



Applicable Legislation

- Highway Traffic Act
- Better for People, Smarter for Business Act
- Accessibility for Ontarians with Disabilities Act (AODA)

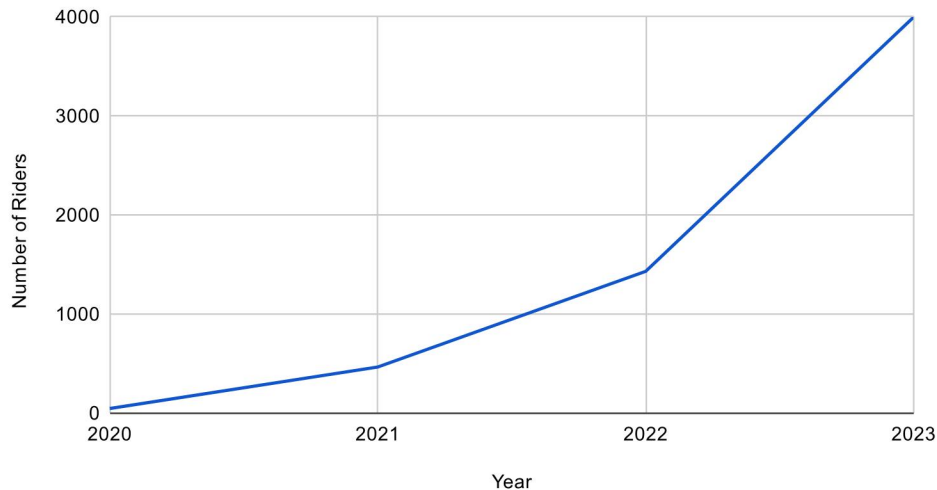
Middlesex County Connect

Plans, Strategies, and Studies

- Community Transportation Grant Program Transfer Payment Agreement
- Rural Transit Needs Assessment Study by Arcadis IBI Group

Statistics



Annual Ridership for Middlesex County Connect

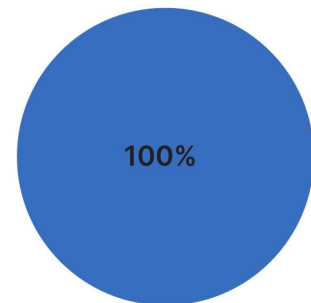


Assumptions

- The budget assumes there will not be major changes in provincial funding and reporting.

Expense Classifications

-  Discretionary (Service Level)
-  Non-Discretionary (Legislated)



Pressures

- 1 The Middlesex County Connect inter-community transit service is fully funded by the Government of Ontario's Community Transportation Grant Program, which concludes on March 31, 2025.

Opportunities

- 1 Government Funding:** Advocate for financial support from all levels of government based on the findings of the Rural Transit Needs Assessment Study and highlight the growing ridership and the importance of public transit in meeting community needs.
- 2 Business Partnerships:** Seek long-term partnerships with businesses in Middlesex County and surrounding areas to secure financial commitments for the sustainability of the service. Explore corporate partnerships that could lead to shared costs, advertising opportunities on buses, and other mutually beneficial arrangements.
- 3 Community Engagement and Support:** Actively engage with the community to build support for the bus service. Conduct public awareness campaigns and surveys to gather feedback and demonstrate the community's commitment to public transit.
- 4 Educational Partnerships:** Establish partnerships with educational institutions. Middlesex County Connect has strategically positioned bus stops at or near schools, including Fanshawe College - London Main Campus, Medway High School in Arva, and Masonville Mall in London, enabling students to connect with London Transit (LTC) buses and reach Western University and other destinations. This not only supports students but also encourages the next generation to adopt public transportation.
- 5 Promotion of New Initiatives:** Continue promoting initiatives such as the discounted student pass, free library bus passes, students ride free promotion, and special holiday services to attract more riders. Collaborate with educational institutions, libraries, and community organizations to expand these initiatives and reach a broader audience.
- 6 Data-Driven Decision Making:** Leverage data from ridership patterns and feedback to make informed decisions. This could involve adjusting routes and schedules based on peak usage times, identifying areas for service improvement, and optimizing resources.





2024 Budget

Description		2022 Actual	2023 Year To Date	2023 Budget	2024 Budget	Change (\$)	Var (%)
REVENUE							
COUNTY OF MIDDLESEX	\$	2,622,874	2,533,594	3,874,350	4,270,483	396,133	10.22%
SUPPLEMENTARY TAXES		1,422,776	1,297,452	900,000	900,000	-	0.00%
INTEREST INCOME-GENERAL		551,625	450,000	375,000	550,000	175,000	46.67%
RECOVERIES - AMBULANCE, ONT. WORKS		521,957	725,536	777,734	999,938	222,204	28.57%
RENT - FACILITIES		665,394	831,094	901,464	897,567	(3,897)	-0.43%
COMM. TRANSPORTATION PROJECT		355,800	617,477	371,250	685,459	314,209	84.64%
COVID-19 PROGRAM		513,000	-	-	-	-	0.00%
TRANSFER FROM RESERVE		125,000	125,000	125,000	125,000	-	0.00%
TOTAL REVENUE	\$	6,778,425	6,580,153	7,324,798	8,428,447	1,103,649	15.07%
EXPENDITURES - GOVERNANCE							
MEMBERS OF COUNCIL							
REMUNERATION	\$	353,067	364,518	365,729	377,064	11,335	3.10%
BENEFITS		21,099	21,295	23,444	24,505	1,061	4.53%
INSURANCE		2,080	1,055	2,500	2,500	-	0.00%
TRAVEL		8,700	15,156	30,590	31,900	1,310	4.28%
EXPENSES		25,796	29,193	64,250	60,750	(3,500)	-5.45%
CONVENTIONS		53,062	48,386	78,392	78,392	-	0.00%
MEMBERSHIPS		51,693	74,596	79,320	79,370	50	0.06%
SPECIAL EVENTS		15,540	22,571	15,000	15,500	500	3.33%
TOTAL MEMBERS OF COUNCIL	\$	531,037	576,771	659,225	669,981	10,756	1.63%

2024 Budget

Description		2022 Actual	2023 Year To Date	2023 Budget	2024 Budget	Change (\$)	Var (%)
LIBRARY BOARD							
REMUNERATION	\$	6,768	3,333	9,275	9,600	325	3.50%
BENEFITS		340	278	422	450	28	6.64%
CONVENTIONS - PER DIEMS		4,318	8,220	20,400	20,400	-	0.00%
TOTAL LIBRARY BOARD	\$	11,426	11,831	30,097	30,450	353	1.17%
MIDDLESEX ACCESSIBILITY							
REMUNERATION	\$	3,661	859	4,122	2,667	(1,455)	-35.30%
BENEFITS		204	21	128	77	(51)	-39.84%
TRAVEL/EXPENSES/CONVENTIONS		-	198	550	550	-	0.00%
TOTAL MIDDLESEX ACCESSIBILITY	\$	3,865	1,078	4,800	3,294	(1,506)	-31.38%
TOTAL GOVERNANCE	\$	546,327	589,680	694,122	703,725	9,603	1.38%

2024 Budget

Description	2022 Actual	2023 Year To Date	2023 Budget	2024 Budget	Change (\$)	Var (%)
ADMINISTRATION						
SALARIES	\$ 1,722,894	2,015,838	2,112,624	2,547,450	434,826	20.58%
BENEFITS	506,070	631,859	637,998	774,111	136,113	21.33%
SALARY/BENEFITS CONTINGENCY	2,095	-	130,000	340,000	210,000	161.54%
EDUCATION/TRAVEL - CAO	30,396	25,496	22,500	22,500	-	0.00%
EDUCATION/TRAVEL - CLERK	5,114	7,450	7,000	9,000	2,000	28.57%
EDUCATION/TRAVEL - HR	13,639	44,661	51,900	17,900	(34,000)	-65.51%
EDUCATION/TRAVEL - HEALTH & SAFETY	1,296	6,170	9,250	9,600	350	3.78%
EDUCATION/TRAVEL - TREASURY	12,819	13,706	31,000	31,000	-	0.00%
EDUCATION/TRAVEL - COUNTY SOLICITOR	15,458	10,689	25,400	25,400	-	0.00%
OPERATIONS	168,779	159,312	221,295	241,240	19,945	9.01%
AUDIT	37,685	38,657	41,750	43,050	1,300	3.11%
CONSULTING	99,570	55,178	135,800	140,000	4,200	3.09%
INSURANCE	72,278	31,280	80,000	80,000	-	0.00%
INSURANCE DEDUCTIBLE PAYMENTS	1,695	24,018	125,000	125,000	-	0.00%
TAX WRITE-OFFS	598,400	359,009	500,000	500,000	-	0.00%
PROPERTY TAX CAPPING - SHORT FALL	-	-	-	-	-	0.00%
TOTAL ADMINISTRATION	\$ 3,288,188	3,423,324	4,131,517	4,906,251	774,734	18.75%
TRANSFERS						
TRANSFER TO RESERVE	\$ 125,000	125,000	125,000	125,000	-	0.00%
TRANSFER TO CAPITAL	55,300	64,200	53,500	14,635	(38,865)	-72.64%
TOTAL TRANSFERS	\$ 180,300	189,200	178,500	139,635	(38,865)	-21.77%
TOTAL ADMINISTRATION	\$ 3,468,488	3,612,524	4,310,017	5,045,886	735,869	17.07%



2024 Budget

Description		2022 Actual	2023 Year To Date	2023 Budget	2024 Budget	Change (\$)	Var (%)
FACILITIES							
FACILITIES OPERATING							
SALARIES	\$	89,034	92,147	96,167	99,556	3,389	3.52%
BENEFITS		26,450	27,583	27,313	29,808	2,495	9.13%
TRUCK MAINT./ EXP.		7,337	11,979	7,350	9,464	2,114	28.76%
COUNTY BUILDING & GAOL - MAINTENANCE		217,185	280,859	220,000	225,000	5,000	2.27%
COUNTY BUILDING & GAOL - INSURANCE		12,169	6,329	17,500	20,276	2,776	15.86%
COUNTY BUILDING & GAOL - UTILITIES		112,804	117,727	136,000	135,000	(1,000)	-0.74%
PROPERTY RENTAL		121,608	124,465	130,000	130,000	-	0.00%
TOTAL FACILITIES OPERATING	\$	586,586	661,089	634,330	649,104	14,774	2.33%
TRANSFER TO CAPITAL FACILITIES							
TRANSFER TO CAPITAL		-	-	-	-	-	0.00%
TOTAL FACILITIES	\$	586,586	661,089	634,330	649,104	14,774	2.33%
MPAC - ASSESSMENT SERVICES							
MPAC - ASSESSMENT SERVICES	\$	1,308,224	1,310,058	1,310,058	1,344,273	34,215	2.61%
COMMUNITY TRANSPORTATION							
COMM. TRANSPORTATION PROJECT	\$	355,800	406,804	376,271	685,459	309,188	82.17%
COVID-19							
COVID-19 PROGRAM - ADMINISTRATION	\$	513,000	-	-	-	-	0.00%
TOTAL EXPENDITURES	\$	6,778,425	6,580,153	7,324,798	8,428,447	1,103,649	15.07%

2024 Budget - Capital Projects

Description	2024
	Budget
Computer Hardware - Hardware Replacement Program - Council	3,000
Computer Hardware - Hardware Replacement Program - Legislative Services	2,000
Computer Hardware - Hardware Replacement Program - Legal Services	2,000
Computer Hardware - Hardware Replacement Program - Treasury	5,635
Computer Hardware - New Hardware - IT Contingency Program (Misc Supplies, Keyboards, Mice, Etc.)	2,000
TOTAL	\$ 14,635

Service Area Overview

The Planning and Development Department supports County Council and local municipal councils to make decisions that often have long-term implications for the protection of resources and the growth and development of the communities within Middlesex County. The Department includes four service areas.

- **County Planning:** the Department administers the County's Official Plan and the Provincially delegated Approval Authority role for plans of subdivision, plans of condominium and local municipal official plans.
- **Local Planning:** the Department works with local municipalities to provide local planning services including development review and special projects. An agreement is in place to define service levels and the planners have on-site office days and function largely as municipal staff.
- **Mapping and GIS:** the Department provides Geographic Information Services (GIS) for the County and aspects of GIS services for local municipalities and emergency services. This includes joint purchasing of GIS and planning e-permitting software, the sharing of standardized data, centralized storage and access to web-based applications.
- **Woodlands:** the Department manages the County-owned Forest, administers the Woodlands Conservation By-law that regulates the cutting of trees within woodlands and administers the County and local municipal responsibilities under the Weed Control Act.



Applicable Legislation

- Planning Act and associated Regulations
- Condominium Act
- Municipal Act
- Provincial Policy Statement
- Provincial guidelines including Guidelines on Permitted Uses in Ontario's Prime Agricultural Areas, Minimum Distance Separation Guideline, D-Series Land Use

Plans, Strategies, and Studies

- County Official Plan
- Attainable Housing Review
- Woodland Management Plan and Operations Plan
- Woodlands Conservation By-law

Planning and Woodlots

Assumptions



- The budget includes development application volume based upon precedent and projected housing growth.
- The budget assumes that existing agreements continue to be in effect (and related expenses are therefore non-discretionary) which include the Enterprise License for GIS and Mapping software and the Digital Planning E-Permitting System on behalf of the County and local municipalities, and the Planning Services Agreements.
- The budget expense related to the Provincially delegated Approval Authority responsibility are offset, to an extent, through the collection of application fees at the County level. In addition, fees for local planning applications are collected by local municipalities with a 2024 estimate of \$700,000.

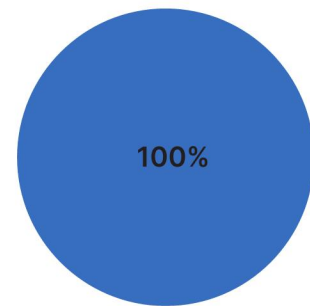
Expense Classifications



Discretionary (Service Level)



Non-Discretionary (Legislated)

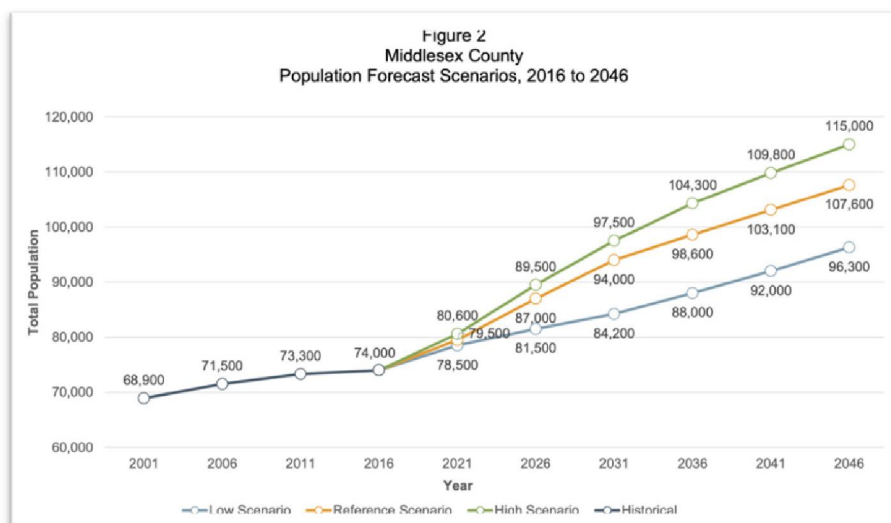


Pressures



1

Growth-Related Demand and Expectations: Middlesex County is experiencing faster growth than historic rates, 9.2% over the last Census period, and is projected to grow to between 96,300 and 115,000 people by 2046. With this growth the County is becoming more urbanized, and as a result planning, development, and housing considerations are increasingly complex. This, coupled with high levels of development activity, has increased demand for and expectations related to Planning and other municipal services.



Planning and Woodlots

Planning Applications	Actuals								Projected			Average
Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	-
Local Applications	346	386	327	407	393	433	375	362	387	394	401	381
Approval Authority Open	43	47	46	53	52	54	62	61	52	53	54	51
Approval Authority Active	21	36	42	48	47	54	56	54	44	45	46	43

Keeping pace and being responsive to development, while in a period of almost constant provincial change, challenges the Department to maintain timely and high-quality development review services while meeting emerging needs and expectations. The need for additional planning resources has been identified in local municipal service reviews and discussions with local CAOs. Although an externality, there are also costs borne by the private sector where delay occurs, with an Ontario study concluding that for a 'typical 50-unit project' there is a cost of \$130,000 for each month of delay [Altus].

- 2 Legislative and Policy Change:** The Province has put into effect and/or suggested significant alterations to planning-related legislation, regulations, and policies as part of the implementation of their 'Housing Supply Action Plan.' These changes have already had, and will continue to exert, a substantial influence on the way land use planning is executed including placing additional responsibilities on municipalities. The proposed Provincial Policy Statement (PPS) if implemented as drafted, will represent a substantial overhaul of the planning policy framework. Further, the Province has indicated that decisions will be required to be consistent with the new PPS as of its effective date without a transition period for municipalities. This will necessitate that municipalities adopt the new policy framework while concurrently revising policies, documents, and procedures.
- 3 Ontario Land Tribunal Appeals:** The number and complexity of appeals to the Ontario Land Tribunal (OLT) have increased from an average of three appeals a year (since 2016) to the point where there currently are 17 active appeals: 12 appeals of 6 County Council decisions (there are times where multiple appeals occur of one decision) and 5 appeals of local decisions. This can likely be attributed to several factors including the large number of local official plan updates recently undertaken and that there appears to generally be a more litigious approach to land use planning within Ontario. OLT cases require substantial focused Planning, Legal and in some cases Transportation resources. In addition, there are times where external specialized consultants are required.
- 4 Affordable and Attainable Housing:** Fundamental to fostering healthy and inclusive communities is the availability of a diverse range of housing options that meet the needs of residents. To gain a comprehensive understanding of the existing supply and demand of housing throughout the County and to develop effective strategies to address residents' needs, the County undertook an Attainable Housing Review. The background reports and the consultant's findings were presented to County Council and an Implementation Report is being prepared to form the basis upon Council can define the strategic role of Middlesex County in the housing system. The Attainable Housing Review included 21 recommended actions, of which 11 are directly or indirectly to be implemented by the Department.

Opportunities

1

Efficient Resource Allocation: Over the past year the Department have undertaken initiatives to increase capacity with existing resources. This included working on staff development and retention, implementing a Digital Planning (e-permitting) System to allow the digital submission and processing of planning applications, providing enhanced 'self-serve' information, examining processes for potential streamlining, and developing a Solutions Based Planning Logic Model to utilized when evaluating a-typical proposals. In the coming year, it is planned to examine fast tracking of approvals for straightforward or prioritized application types, further prioritization of pre-application consultation and front-ending of work, the evolution of the Digital Planning (e-permitting) System, templating of common documents and checklists, and the continued progress of a 'public assistance' approach to file management.



2

Special Projects: There are several special projects and 'non-core' services that are contemplated for 2024, some of which will require the use of external specialized consultants. This may include work including related to outstanding municipal policy document updates, creating a Middlesex County Tourism Development Took-Kit (with Economic Development), and the implementation of recommended actions from the Attainable Housing Review including updating the County Official Plan housing policies and examining modified zoning standards for more affordable housing forms such as tiny-homes.

It is anticipated that Provincial change will continue, including a new PPS, that will require changes to the County Official Plan and local planning documents. With the rapid pace of change, it is felt important that the County complete work in a timely manner while realizing economies of scale by completing work across the County. Depending on the direction of the new PPS, the County may also have to act upon the Council motion related to the adopted Official Plan Amendment No. 3 update "THAT the issues of a 'County-wide Growth Management Study' and a 'Population, Housing, and Employment Forecast Update' be included by County Council as part of the ... budget process."

Planning and Woodlots

3 Resource Augmentation: In response to current pressures, the draft budget outlines a strategy for resource augmentation, introducing a new full-time planner position (six months into year) and a summer student planner. The current workload, including handling application volume, administrative needs, responding to inquiries, and providing local municipal support, exceeds the Department's existing capacity. The goal is to address increased workload pressures, meet Planning Act processing timelines, and uphold the expected standard of development review and planning services within the Department. This also considers the potential impacts of recent and anticipated Provincial changes and recognizes the continued growth and development in the region.

If approved, the addition of a position would build organizational capacity and allow the Department to allocate additional hours to day-to-day development control, support policy work, proactively address emerging issues, and provide some staffing resiliency. The Department's staffing levels, in comparison to other jurisdictions offering similar planning services, are relatively modest. When accounting for factors like population, population growth, or development numbers, the addition of two full-time planner positions would be in line with comparators in southwestern Ontario. Furthermore, the draft budget proposes the re-establishment of a student planner position. Beyond offering additional support during the summer months, this position is seen as an investment in training and vetting potential future hires, aligning with the Department's commitment to sustaining a skilled and capable workforce.

4 Clean Water Project: The draft budget includes \$30,000 for the Clean Water Project which is a landowner grant and stewardship program run by the conservation authorities to provide technical assistance and financial incentives to improve and protect water quality on farms. This program was not funded in 2023 and in past years has been drawn from a Capital Account of funds realized from prosecutions under the Woodlands Conservation By-law. The Capital Account has been drawn down to \$18,000 and the future realization of funds from prosecutions is unknown. The remaining \$12,000 is proposed to be included as an Operational Expense.





Planning and Woodlots

2024 Budget

Description	2022 Actual	2023 Year To Date	2023 Budget	2024 Budget	Change (\$)	Var (%)
REVENUE						
COUNTY OF MIDDLESEX	\$ 1,309,045	1,492,665	1,544,763	1,765,330	220,567	14.28%
APPROVAL AUTHORITY FEES	80,100	79,900	90,000	90,000	-	0.00%
OTHER	46	42	1,000	200	(800)	-80.00%
TOTAL REVENUE	\$ 1,389,191	1,572,607	1,635,763	1,855,530	219,767	13.44%
EXPENDITURES						
PLANNING						
SALARIES	\$ 843,608	945,672	981,285	1,099,728	118,443	12.07%
BENEFITS	239,098	268,749	274,651	301,226	26,575	10%
OPERATIONS	62,833	34,715	44,050	49,000	4,950	11.24%
MIDDLESEX GEOGRAPHY NETWORK	68,021	159,352	165,450	200,480	35,030	21.17%
LEGAL SERVICES	10,614	2,828	2,500	23,000	20,500	820.00%
SPECIAL PROJECTS	40,000	27,000	27,000	35,000	8,000	29.63%
COVID-19 PROGRAM	483	628	-	-	-	0.00%
TOTAL PLANNING	\$ 1,264,656	1,438,944	1,494,936	1,708,434	213,498	14.28%
WOODLOTS						
SALARIES	\$ 86,697	90,439	96,155	100,108	3,953	4.11%
BENEFITS	25,945	27,234	28,459	30,343	1,884	6.62%
OPERATIONS	11,892	15,991	16,213	16,645	432	2.66%
TOTAL WOODLOTS	\$ 124,535	133,663	140,827	147,096	6,269	4.45%
TOTAL PLANNING AND WOODLOTS	\$ 1,389,191	1,572,607	1,635,763	1,855,530	219,767	13.44%



2024 Budget - Capital Projects

Description	2024
	Budget
Special Projects	35,000
Computer Hardware - Hardware Replacement Program	10,500
TOTAL	\$ 45,500

Service Area Overview

- The Economic Development Department promotes Middlesex County as an ideal place to establish and grow business while enjoying a high quality of life.
- The department's main objectives are to nurture & attract private sector investment thereby creating and maintaining job opportunities & increasing the property tax base.
- Visitor attraction is also carried out by the department which acts as the Destination Marketing Organization for the County.
- The Department of Economic Development serves four main functions in its role of supporting both the Economic Development and Tourism Development of the County: Research and Information Management, Marketing and Communications, Business Retention, and Investment Attraction.
- The Department currently operates from two small, leased offices located inside the Komoka Wellness Centre at 1 Tunks Lane.
- Economic development at the upper-tier municipal level is vital to the promotion of stability and growth, and to encouraging strong, cohesive lower-tier municipalities and regional partnerships that contribute positively to the provincial, national and global economy.
- The ultimate goal of economic development is to attract people and to draw, retain and grow viable businesses. This goal requires extensive efforts to balance and maximize land, space, infrastructure, and assets; together which shape the form and function of the community for future generations.



Applicable Legislation

- The Workplace Safety and Insurance Act of Ontario
- The Occupational Health and Safety Act
- The Ontario Human Rights Code
- Municipal Freedom of Information of Privacy Act
- Personal Information Protection and Electronic Documents Act

Plans, Strategies, and Studies

- Middlesex County Strategic Plan
- Middlesex County Economic Development Strategic Plan
- Middlesex County Official Plan
- Middlesex Workforce Development Partnership Strategic Action Plan

Assumptions



- All budget figures are rounded to the nearest dollar.
- The budget maintains current levels of service.
- The budget considers current demands and projections.
- Budget figures generally contain assumptions based on historical precedent.
- Inflation and collective agreement provisions are considered.

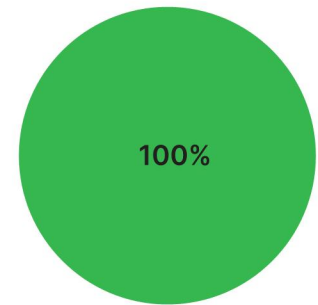
Expense Classifications



Discretionary (Service Level)



Non-Discretionary (Legislated)



Pressures

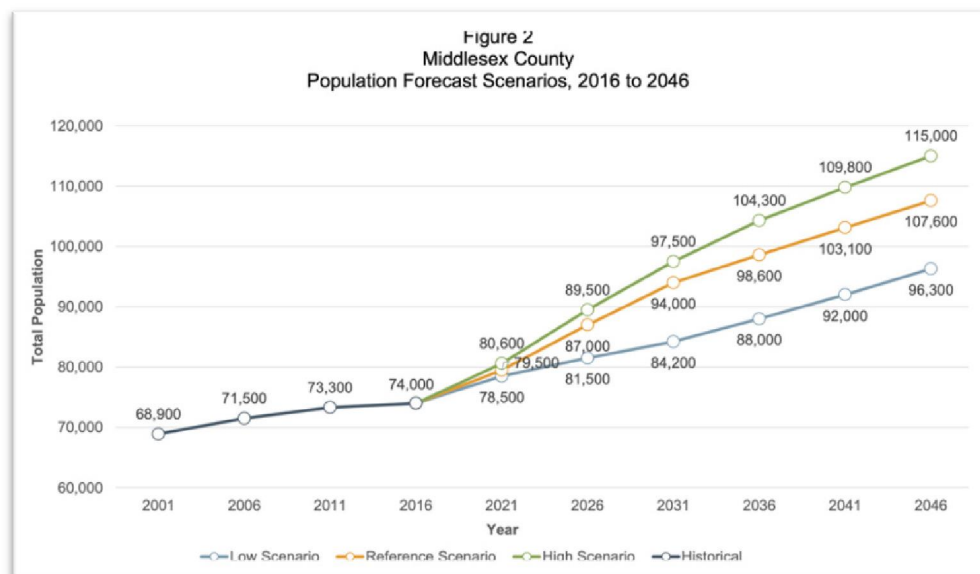


1

Demographic Shifts: With population growth sitting at or, in some communities, above provincial averages over the past five years and expected to continue, changing demographics play a significant role when it comes to supporting economic development across Middlesex County.

Population

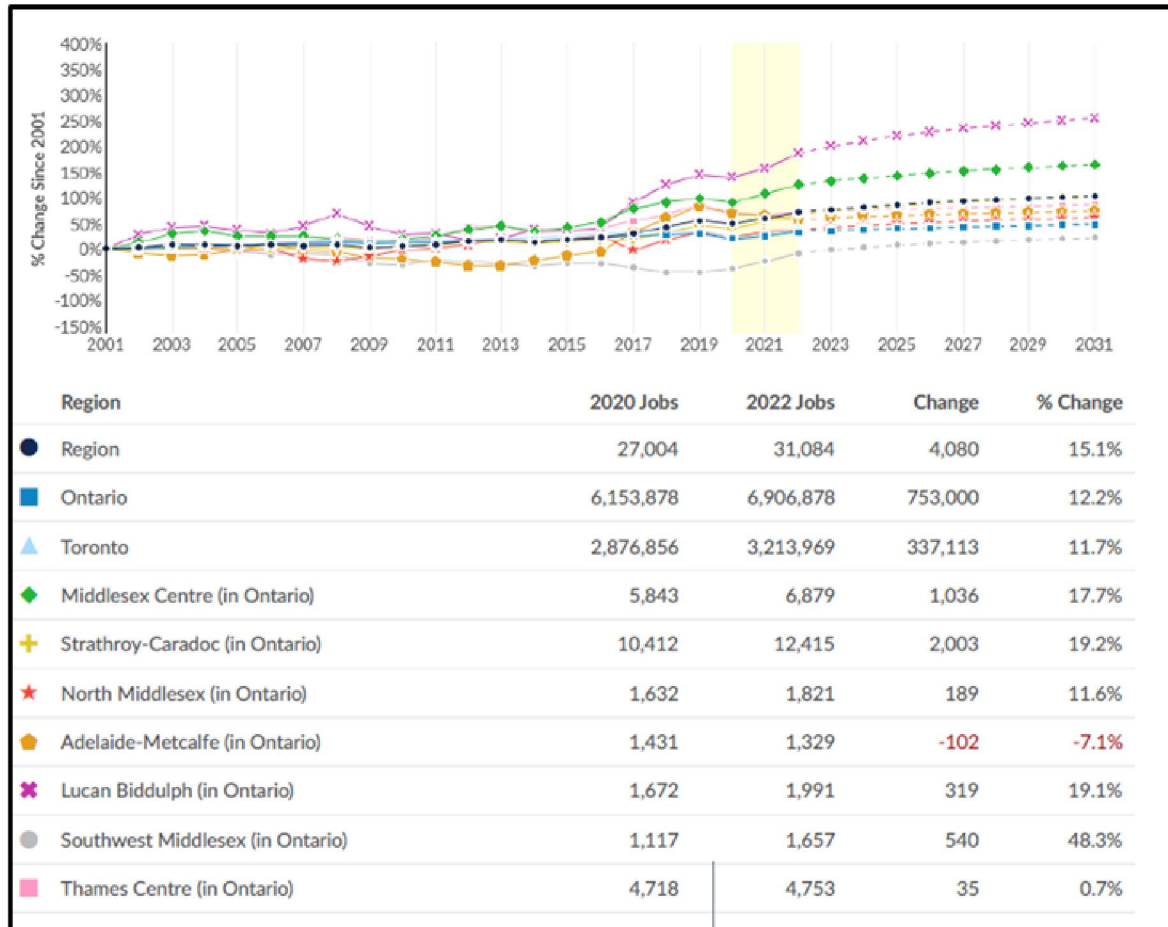
- At the current rate of growth, the population of Middlesex County is expected to reach upwards of 100,000 in as little as 12 years.



Economic Development

Employment

- Middlesex County has experienced few business closures during and post-pandemic, and employment has dramatically increased to serve both existing and new companies choosing to do business in Middlesex County. Between 2020 and 2022, Middlesex County experienced an unprecedented 15% increase in jobs.

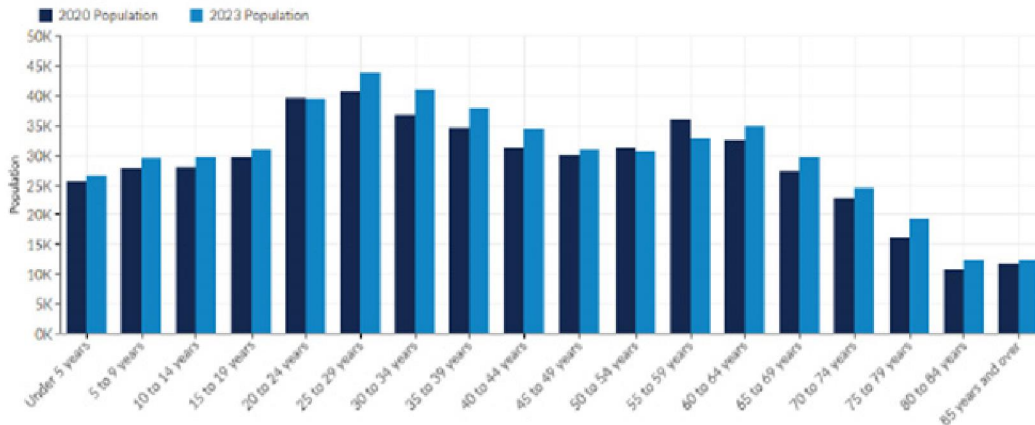


Labour Participation

- Despite the overall growth in both population and jobs, the prime age-participation rate (25-54 years of age) has not grown at an equal rate. In fact, the rate of prime-age participants in the London-Middlesex region grew by only 7% from 2020-2023 and the population growth rate of those representing the next generation of workers (0-24 years of age) represents a lower percentage of population and is experiencing a much slower rate of growth at only 3.4% over the same period.

Economic Development

Population by Age Cohort



Age Cohort	2020 Population	2023 Population	Change	% Change	2023 % of Cohort
Under 5 years	25,530	26,467	937	4%	4.92%
5 to 9 years	27,703	29,360	1,657	6%	5.45%
10 to 14 years	27,935	29,582	1,647	6%	5.49%
15 to 19 years	29,476	30,844	1,368	5%	5.73%
20 to 24 years	39,337	39,260	-77	0%	7.29%
25 to 29 years	40,593	43,747	3,154	8%	8.12%
30 to 34 years	36,569	40,828	4,259	12%	7.58%
35 to 39 years	34,346	37,753	3,407	10%	7.01%
40 to 44 years	31,030	34,176	3,146	10%	6.35%
45 to 49 years	29,885	30,917	1,032	3%	5.74%
50 to 54 years	31,109	30,462	-647	-2%	5.66%
55 to 59 years	35,839	32,805	-3,034	-8%	6.09%
60 to 64 years	32,330	34,746	2,416	7%	6.45%
65 to 69 years	27,204	29,628	2,424	9%	5.50%
70 to 74 years	22,747	24,400	1,653	7%	4.53%
75 to 79 years	15,959	19,066	3,107	19%	3.54%
80 to 84 years	10,739	12,191	1,452	14%	2.26%
85 years and over	11,778	12,226	448	4%	2.27%
Total	510,109	538,458	28,349	6%	100.00%

Source: OMAFRA - Lightcast

Economic Development

- 2 COVID Recovery:** While the heightened threat of the COVID 19 pandemic has dissipated in many respects, the true impact of the pandemic on small and medium sized enterprises, (that make up over 90% of the businesses in Middlesex County), is only now being realized. Upper-level government supports including relief grants and loans were widely disbursed throughout the region, and while they were greatly needed, they have in some cases, prolonged the effects of supply chain challenges, and sales adjustments brought on by the forced shutdowns and restraints placed upon global markets.

Extensions to government loan programs are now coming to an end, and businesses that are unable to accommodate heightened interest rates and repayment schedules, will be challenged to survive the next 1-2 years. Retention of existing commercial enterprises throughout Middlesex is critical during this period of uncertainty.

- 3 Service Demands:** With a staff complement of 4 FTEs, the Department of Economic Development works to meet the County's strategic objectives and provides all member municipalities with:

- Business Appreciation, Retention and Expansion
- Domestic and Foreign Direct Investment Attraction
- Workforce Attraction
- Sector Development including Manufacturing, Agriculture and Tourism

The County must rely on partner agencies such as the Community Futures Development Corporation, London Small Business Centre and Community Employment Choices (each that are funded by upper tier government) to provide supports for entrepreneurial development and employment services.

- 4 Competitive Industrial Attraction/Development:** Upper-level government support, combined with aggressive municipal incentives and public-private partnerships have resulted in over \$13 billion in new industrial investment being announced in Ontario within a 150-kilometre radius of Middlesex County in the past 2 years.

Opportunities

- 1 Strengthening Regional Partnerships:** The Department of Economic Development continues to actively collaborate with several provincial Ministries, FedDev Ontario, City of London, Ontario Food Cluster, Ontario Manufacturing Communities Alliance, Western Ontario Warden's Caucus, London Economic Development Corporation, St. Thomas Economic Development Corporation, Sarnia-Lambton Economic Partnership, Ontario Federation of Agriculture, Community Employment Choices, Fanshawe College, Western University, Community Futures Development Corporation, Thames Valley and London District Catholic School Boards, Workforce Training and Development Board, Ontario Southwest Tourism Corporation, Chambers of Commerce, and others. The opportunity to continue to lead discussion and facilitate projects on a joint basis brings increased return on investment to the County.

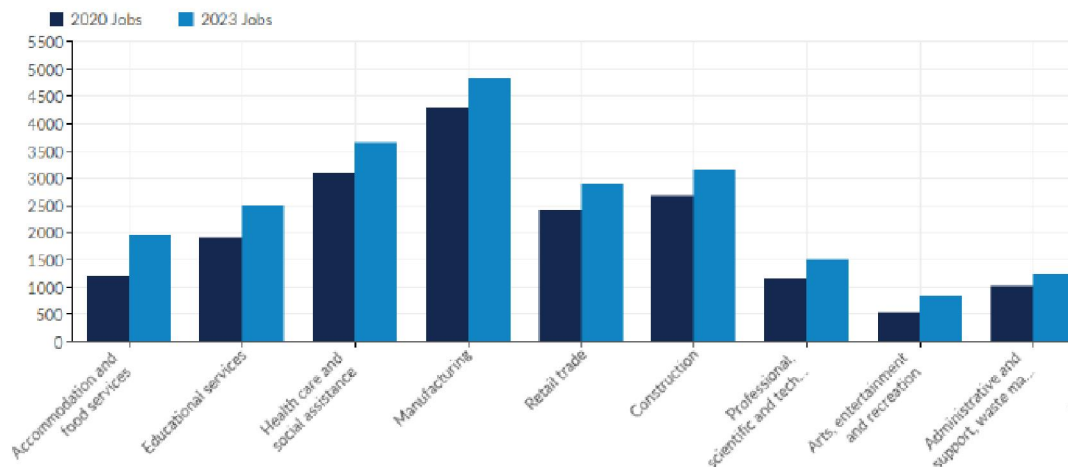
Economic Development

2

Support for Business Expansion: Several key Middlesex businesses across multiple sectors and municipalities are undergoing/have planned expansions in 2024. A key component of continued investment by growing enterprises includes consistent availability and access to the County's Economic Development and Tourism Services and the expertise that the department holds. Opportunities in this vein include providing consultation to aid lower tier municipalities in the development and enhancement of their Community Improvement Plans, Official and Strategic Plans, implementation of business retention programs, and business appreciation.

It is important to note that Tourism, one of the hardest hit sectors during the COVID-19 pandemic is also experiencing some of the fastest growth in the Middlesex-London region. Tourism-related operations represent 3 of the 6 fastest growing employment segments in Middlesex County. The Department of Economic Development is the Destination Marketing Organization for tourism development across Middlesex County and plays an important role in the continued promotion and development of tourism enterprise.

Fastest Growing Industries



Industry	2020 Jobs	2023 Jobs	Change in Jobs (2020-2023)	% Change
Accommodation and food services	1,201	1,933	732	61%
Educational services	1,897	2,494	597	31%
Health care and social assistance	3,082	3,636	554	18%
Manufacturing	4,274	4,822	548	13%
Retail trade	2,403	2,886	483	20%
Construction	2,667	3,146	479	18%
Professional, scientific and technical services	1,146	1,503	357	31%
Arts, entertainment and recreation	533	846	313	59%
Administrative and support, waste management and remediation services	1,016	1,228	212	21%

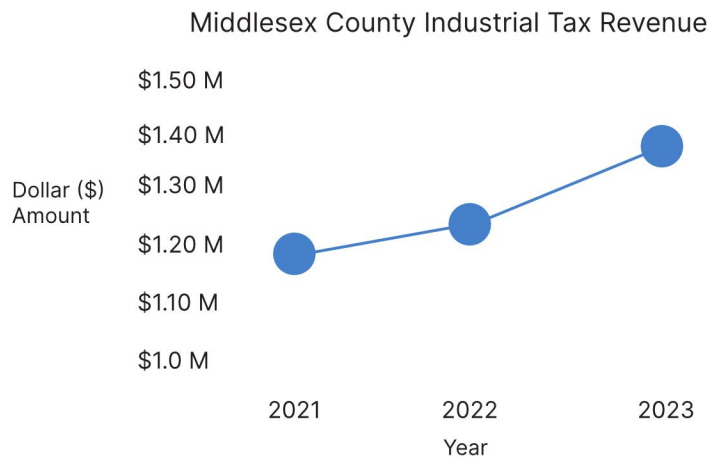
3

Industrial Land Development: Middlesex County offers considerable competitive advantage for industrial development. A prime location with direct 400-series highway access, proximity to both Canadian and US markets, Middlesex County currently has more than 100 parcels of zoned or potential employment lands (as inventoried by the Economic Development in partnership with Planning and all lower-tier municipalities in 2023). These lands are, for the most part however, underserved, under private ownership, and inadequately marketed.

Middlesex County has a tremendous opportunity to diversify its tax base. While several new industrial projects have been solidified in the past three years, and growth of the industrial tax revenue of Middlesex County has shown improvement from 2022-2023 over 2021-2022, the County remains heavily reliant on its residential tax base with less than 3% of the levy being generated through industrial tax.

To-date in 2023, the Department of Economic Development has partnered with Global Affairs Canada to facilitate 38 one-on-one meetings with foreign direct investors (FDI) interested in doing business in Middlesex County in 2023, and over 250 one-on-one meetings with FDIs interested in doing business across the region in key sectors of the local economy.

A fulsome and innovative approach to industrial land acquisition, development and promotion is required in order to secure investment and capitalize on industrial tax revenue for the sustainability of our communities. The opportunity has been presented to the County to join the Southern Ontario Marketing Alliance (SOMA) to solidify the investment interests of the region in 2024; resulting in access to lead generation far exceeding the current capacity of the County. This unified front would serve the County well at this time of significant upper-level government support for large-scale industrial investment.



4

Funded Projects: The Department of Economic Development has a long and successful history of special project development, funding acquisition and implementation. Funding is secured through partnerships with local and regional stakeholders, as well as the provincial and federal government. 2024 projects include, but are not limited to, funding secured for youth-focused workforce attraction, sector-based foreign direct investment attraction, and the development of a Middlesex County Tourism Development Took-Kit (with Planning).



Economic Development

2024 Budget

Description		2022 Actual	2023 Year To Date	2023 Budget	2024 Budget	Change (\$)	Var (%)
REVENUE							
COUNTY OF MIDDLESEX	\$	638,584	755,375	813,658	871,893	58,235	7.16%
GRANTS		182,408	67,053	130,800	119,200	(11,600)	-8.87%
TOTAL REVENUE	\$	820,992	822,428	944,458	991,093	46,635	4.94%
EXPENDITURES							
SALARIES	\$	268,750	284,893	308,639	329,261	20,622	6.68%
BENEFITS		77,810	84,789	93,447	101,340	7,893	8.45%
OPERATIONS		40,644	30,974	52,262	49,912	(2,350)	-4.50%
ECONOMIC DEVELOPMENT SERVICES		207,693	228,206	317,729	329,348	11,619	4%
TOURISM SERVICES		82,192	103,758	112,000	112,500	500	0.45%
CANADIAN EXPERIENCES FUND		-	-	-	-	-	0.00%
TOURISM RELIEF & RECOVERY FUND		99,737	2,149	-	-	-	0.00%
COVID-19 PROGRAM - ECONOMIC DEVELOPMENT		605	-	-	-	-	0.00%
OMAFRA FUNDING (RED)		43,562	87,659	60,381	68,732	8,351	13.83%
TOTAL ECONOMIC DEVELOPMENT	\$	820,992	822,428	944,458	991,093	46,635	4.94%

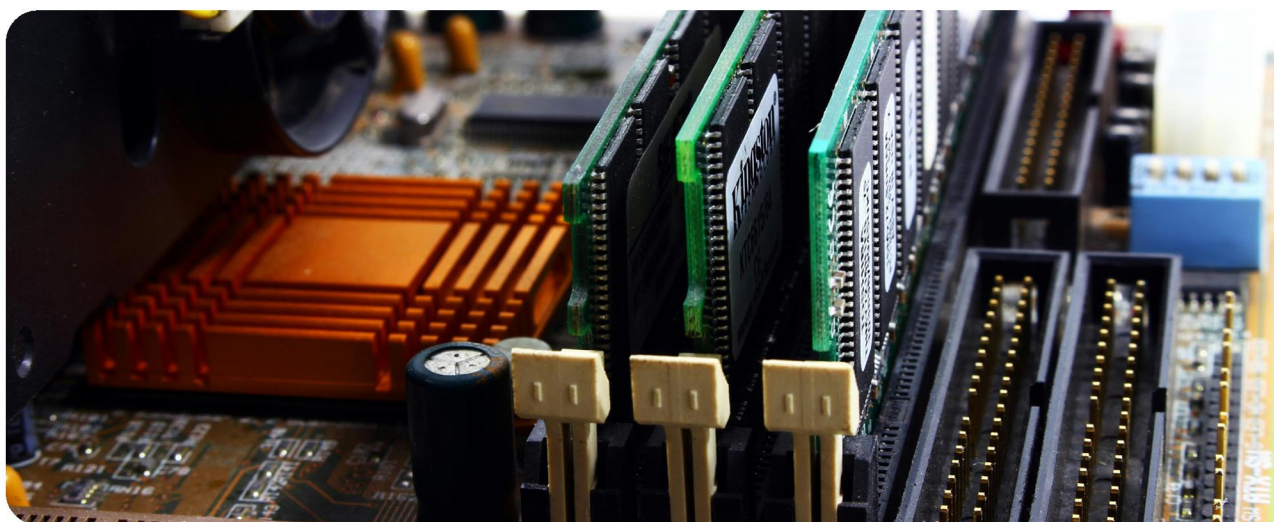


2024 Budget - Capital Projects

Description	2024
	Budget
Computer Hardware - New Hardware - IT Contingency Program (Misc Supplies, Keyboards, Mice, Etc.)	500
TOTAL	\$ 500

Service Area Overview

- Middlesex ITS is responsible for the provision of efficient and effective delivery of IT Services.
- Middlesex ITS provides technology solutions that deliver opportunities to enhance and augment municipal services.
- Middlesex ITS provides services to Middlesex County Administration, Middlesex-London Paramedic Service, Middlesex County Library, Strathmere Lodge and six of the local municipalities in Middlesex County
- Middlesex ITS supports over 1000 users, 600 devices and 70 locations across the County



Applicable Legislation

- Municipal Act
- Municipal Freedom of Information and Protection of Privacy Act
- Personal Information Protection and Electronic Documents Act
- Personal Health Information Protection Act
- Accessibility of Ontarians with Disabilities Act
- Canadian Anti-Spam Legislation

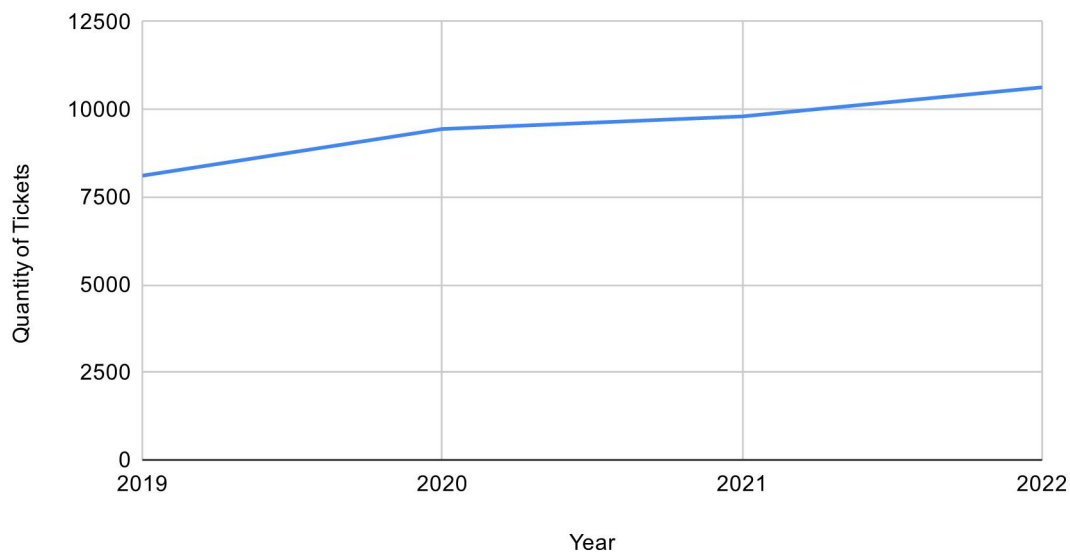
Plans, Strategies, and Studies

- Middlesex County Information Technology Services Strategic Plan

Information Technology Services

Statistics



Information Technology Yearly Tickets

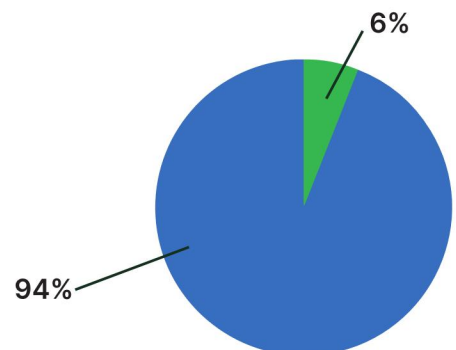


Assumptions

- All budget figures are rounded to the nearest dollar, and all other numbers are rounded to the nearest decimal as appropriate.
- The budget maintains current levels of service and works to optimize human and financial resources through digitization and automation of core and routine processes.
- Budget figures generally contains assumptions based on historical precedent and future projections.

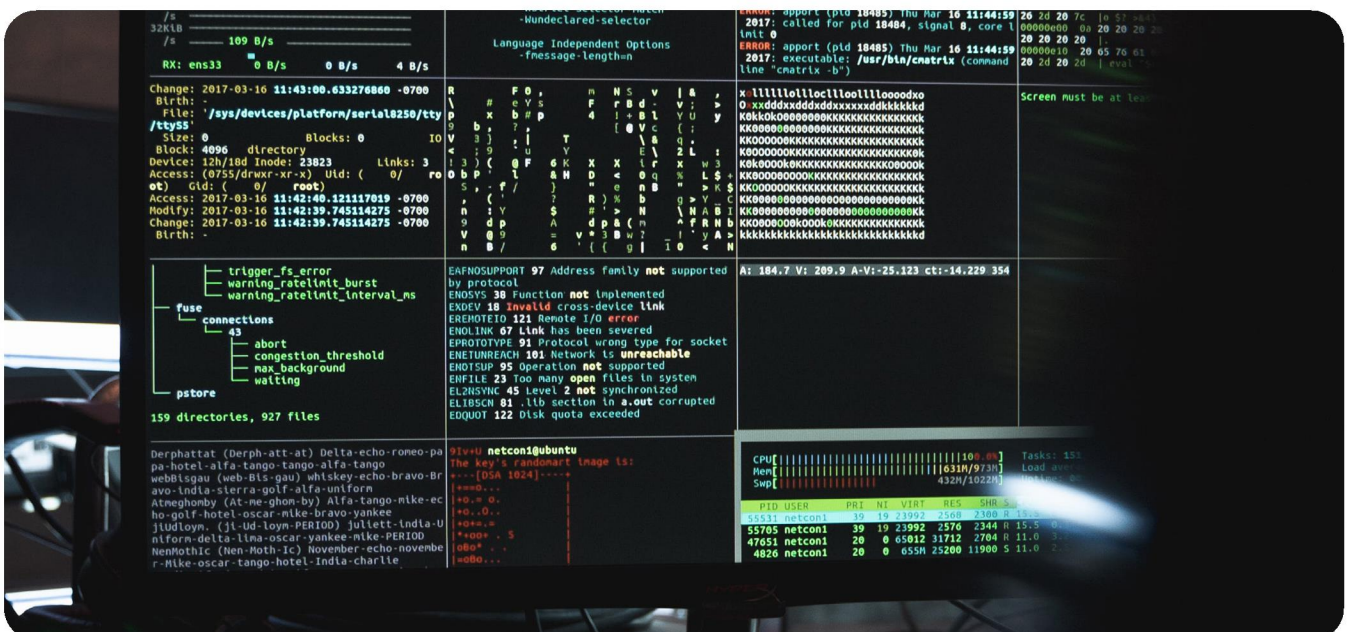
Expense Classifications

-  Discretionary (Service Level)
-  Non-Discretionary (Legislated)



Pressures

- 1 **Cyber Security:** Cyber security continues to be the biggest pressure facing the ITS department. Ransomware is on the rise and threat actors are becoming increasingly sophisticated. Enhanced security protocols, software and hardware create additional pressures on the ITS team to manage, review and support the required technology to mitigate security risks.
- 2 **Licensing and Support Fees:** The software and hardware in place is required for the business to operate. The ITS team is seeing increases each year in costs required to continue leveraging these systems.
- 3 **Licensing Model Changes:** There has been a significant shift in the way that vendors license software and hardware. Historically, software and hardware were a buy once and use until it needs replacement. Vendors have moved to a yearly licensing model which has increased operational costs.
- 4 **Increased Technical Complexity:** With the addition of new tools, hardware, and software the technical complexity to manage and maintain these has increased.
- 5 **ITS Project Involvement:** Projects across all County services areas are increasingly reliant on some form of ITS department involvement. This requirement creates a strain on the availability of the ITS team to support and respond to day-to-day activities of the organization.



Opportunities

- 1 Automation:** Usage and adoption of the Electronic Document Management system is on the rise. This creates exciting opportunities to enhance and augment daily tasks and processes to free up staff time.
- 2 Artificial Intelligence:** AI has the potential to increase efficiency of staff to perform daily tasks. Over the course of the next year, staff will continue evaluating AI tools, ensuring cyber and data security is considered.
- 3 Business Process Review and Enhancement:** The Business Services team continues working with business units and supported locations to review processes and provide recommendations for enhancements.
- 4 Document and Project Collaboration:** With the move to Microsoft 365, locations will be able to leverage the tools and resources within the Microsoft cloud to collaborate more efficiently and effectively on projects and documents. This collaboration can occur within and across multiple departments and service areas.
- 5 Economies of Scope and Scale:** Leveraging the ITS shared service model will continue to provide opportunities for cost savings across all supported locations.





Information Technology Services

2024 Budget

Description		2022 Actual	2023 Year To Date	2023 Budget	2024 Budget	Change (\$)	Var (%)
REVENUE							
COUNTY OF MIDDLESEX	\$	1,185,265	1,314,423	1,433,084	1,449,169	16,085	1.12%
RECOVERIES		392,891	400,410	400,410	412,510	12,100	3.02%
OTHER REVENUES		188,130	173,855	173,103	285,390	112,287	64.87%
TOTAL REVENUE	\$	1,766,286	1,888,689	2,006,597	2,147,069	140,472	7.00%
EXPENDITURES							
SALARIES	\$	999,540	1,087,144	1,098,759	1,169,884	71,125	6.47%
BENEFITS		294,149	328,378	322,138	364,050	41,912	13.01%
OPERATIONS		29,813	36,548	48,000	47,000	(1,000)	-2.08%
NETWORK MAINTENANCE		275,992	320,328	437,700	466,135	28,435	6.50%
TRANSFER TO CAPITAL		150,000	100,000	100,000	100,000	-	0.00%
COVID-19 PROGRAM		16,793	16,291	-	-	-	0.00%
TOTAL INFORMATION TECHNOLOGY SERVICES	\$	1,766,286	1,888,689	2,006,597	2,147,069	140,472	7.00%



Information Technology Services

2024 Budget - Capital Projects

Description	2024
	Budget
Cyber Security Enhancements	20,000
Patch Management Software	25,000
Middlesex ITS Service Desk Process Enhancements	10,000
Middlesex County Risk Management Program	5,000
Computer Hardware - Hardware Replacement Program	9,500
PSAB Reserve Fund	30,500
TOTAL	\$ 100,000

Notes:

Information Technology Services Capital Projects are discretionary.

Service Area Overview

The Social Services department delivers a wide range of programs and services that enhance the quality of life for children, youth, families and adults in Middlesex County. The department is comprised of three main programs areas: Ontario Works, Child Care and Early Years and Homelessness Prevention.

Other programs include Middlesex Supports and Homemakers and Nurses Program. The programs funded under Middlesex Supports are to help reduce the depth of child poverty, early childhood development and to help parents re-attach to the workforce. The Homemakers and Nurses Program is a provincial program that provides nursing and/or homemakers services to vulnerable individuals.

The budget for Social Housing is also included with Social Services.

The City of London is the provincially designated Service Manager for Housing, Ontario Works and Child Care and Early Years; however, Ontario Works, Child Care and Early Years and Homelessness Prevention are delivered in the County through contracted service agreements with the Service Manager.

Applicable Legislation

- Ontario Works Act
- Child Care and Early Years Act
- Province of Ontario Housing Service Act
- Homemakers and Nurses Services Act



Plans, Strategies, and Studies

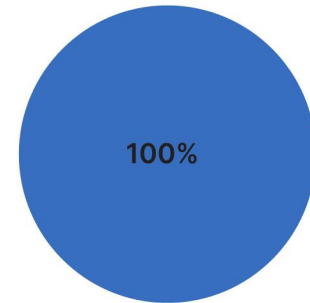
- Ontario Works Service Plan
- London-Middlesex Child Care and Early Years Service Plan
- Homeless Prevention Program Guidelines
- Homeless Prevention and Housing Plan: Choice Begins with Change
- Attainable Housing Review

Assumptions

- Demographic shifts will be considered in resource allocation, with a focus on the needs of social service clients.
- The budget is based on current legislation and assumes no major changes during the fiscal year.
- Any anticipated legislative changes will be promptly incorporated into budget planning to ensure compliance and alignment with updated policies.
- The budget incorporates expected grant funding and partnerships to supplement resources.
- A proactive approach will be taken to identify and secure additional funding sources to enhance social service programs.

Expense Classifications

-  Discretionary (Service Level)
-  Non-Discretionary (Legislated)



Ontario Works



The Ontario Works Program is a provincially mandated program. The program provides individuals and families accessing Ontario Works community stability and financial supports. Common Assessments, Mental Health and Addictions screeners are completed to ensure the right referrals to employment agencies and or community supports are made.

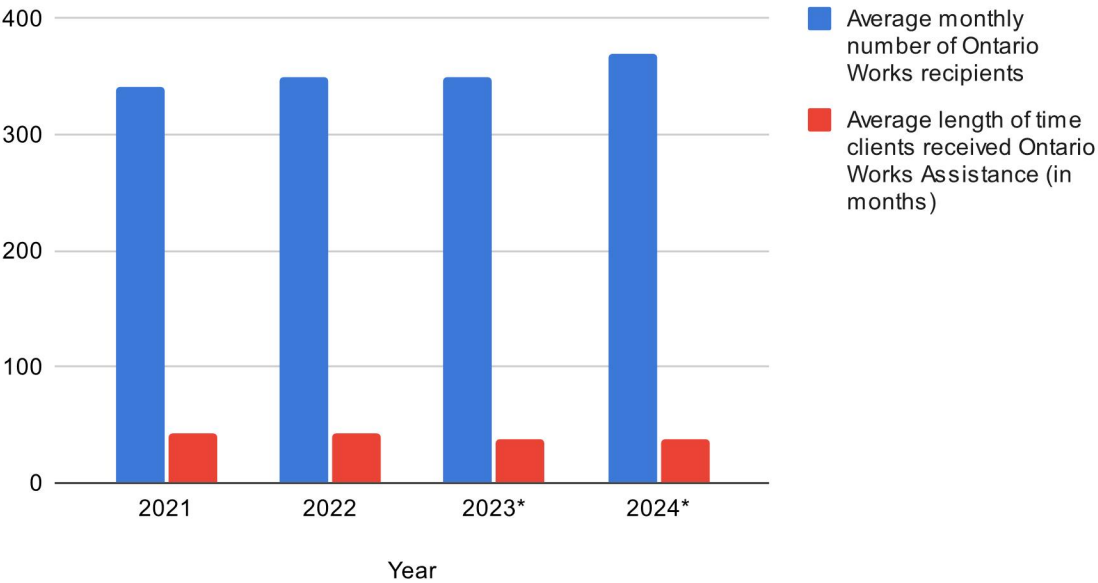
The province funds the discretionary and mandatory benefits associated with the Ontario Works Program. This includes such discretionary items as dental, optical and funeral/burial supports.

The Provincial government continues to implement its new vision for social assistance, which includes the rollout of the Employment Services Transformation. For the County this means a shift from eligibility determination and the administration of benefits and employee supports to the provision of life stabilization supports and service navigation for social assistance clients. The responsibility of employment support to Ontario Works job seekers has been transferred to the provincially mandated municipal service system manager. The City of London is the municipal service system manager for the region that includes London, Middlesex, Elgin and Oxford.

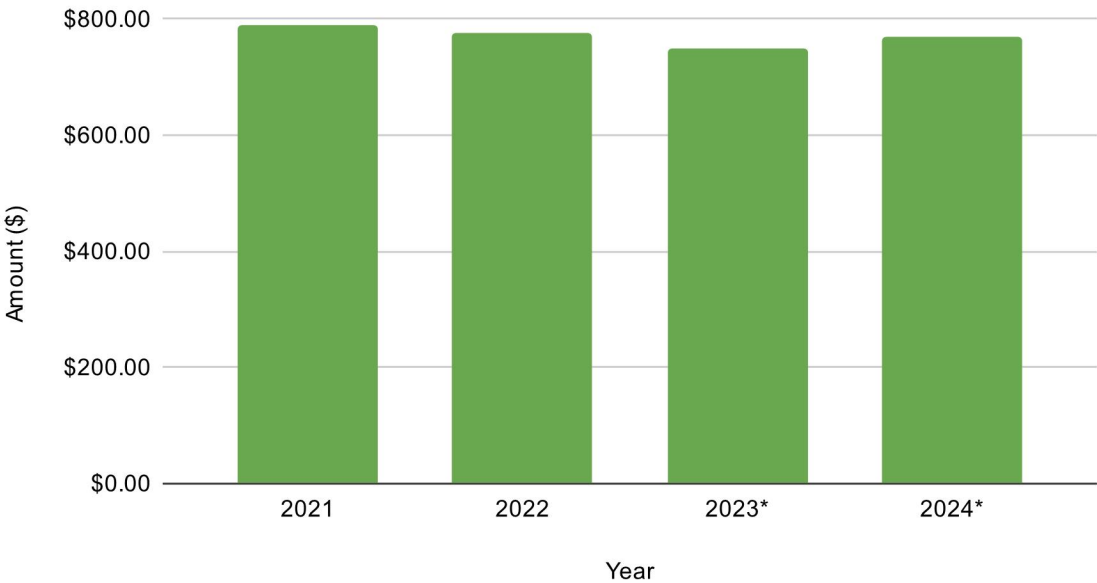
Ontario Works Program is located throughout Middlesex County at the five (5) comprehensive libraries:

- Strathroy
- Glencoe
- Parkhill
- Dorchester
- Lucan

Ontario Works Recipients and Assistance



Gross Monthly Cost Per Ontario Works Case



*2023 and 2024 are projected numbers

- 1 The centralized intake process was designed to make processing of applications more quickly and reduce time-consuming paperwork for caseworkers, giving them more time to support their clients and help them get back to work. There continues to be workload impacts as the system rolls out for example applications being referred back to our office and caseworkers.

Social Services

- 2 Provincial Funding Reduction: Reduction of provincial funding in the Ontario Works program including Employment assistance Program in 2024 as part of the transformation.

Opportunities

- 1 Employment Services Transformation (EST)
 - As of January 1st, 2024 Middlesex County will be fully transitioned to providing life stabilization and financial supports. Employment supports will be offered through Employment Ontario and the Service System Manager.
 - Strengthen relationships with Employment Ontario sites. With Employment Service Transition, the Ontario Works Caseworkers and the Employment Ontario Caseworkers will have to build stronger relationships. The change in process will require the caseworkers from both offices to work more closely together to provide Integrated Employment supports to the most vulnerable in the County.

Children's Services and EarlyON

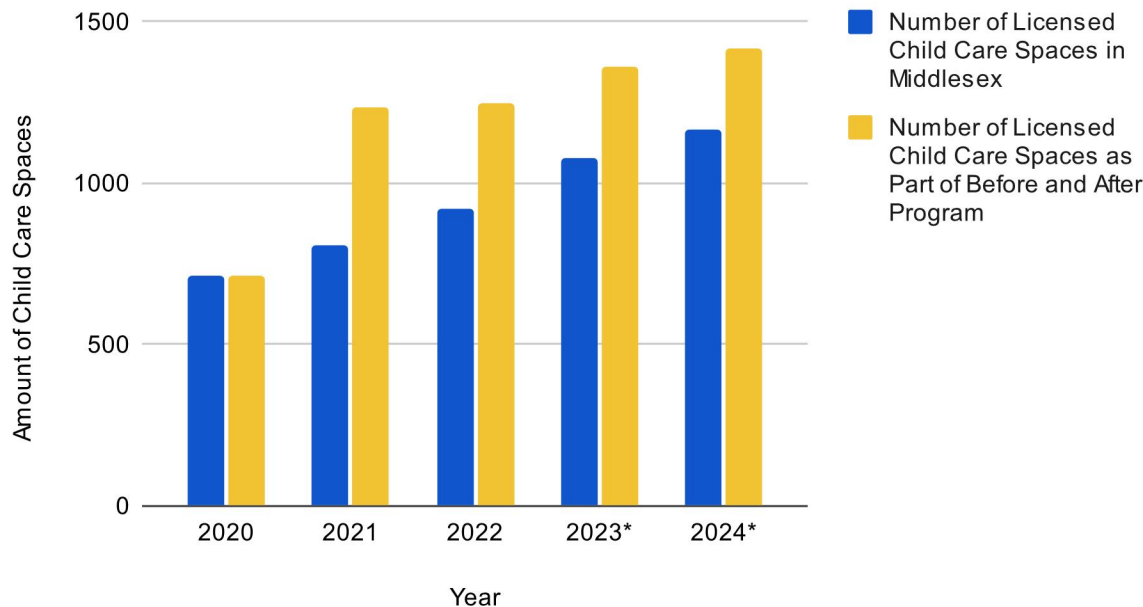


Middlesex County Children's Services provides funding and supports through Fee Subsidy, Wage Enhancement Grants and General Operating Grant. Children's Services is responsible for the implementation and ongoing administration of the Canada Wide Early Learning Child Care (CWELCC) program. Children's Services provides oversight of the early year's programs and Middlesex County Library Services is contracted to provide EarlyON.

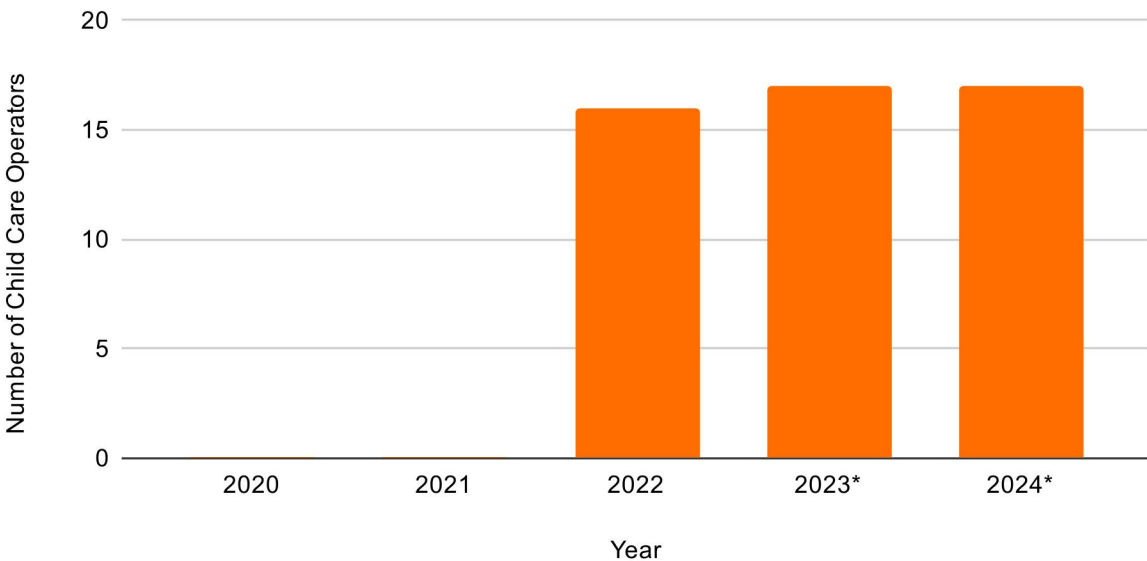
The Canada-Wide Early Learning and Child Care System represents a substantial investment in early years and child care by the Government of Canada and the Province of Ontario. In March 2022, the Federal government and Province of Ontario signed the Canada-Ontario Canada-Wide Early Learning and Child Care Agreement, which will lower licensed child care fees for parents/caregivers to \$10-a-day, on average, by September 2025. Child care fees were reduced by 25% retroactively to April 1, 2022 and further reduced by 52.75%, effective January 1, 2023. Further reductions are expected to take place in 2024 and 2025.

Increased demand for licensed child care is expected as the cost of care decreases. The investment also includes the starting wage for RECEs' employed by child care operators enrolled in the Canada-wide Early Learning and Child Care (CWELCC) system to \$23.86 in 2024 and extending the eligibility ceiling for a \$1 hour increase so more RECEs can benefit.

Licensed Child Care Spaces



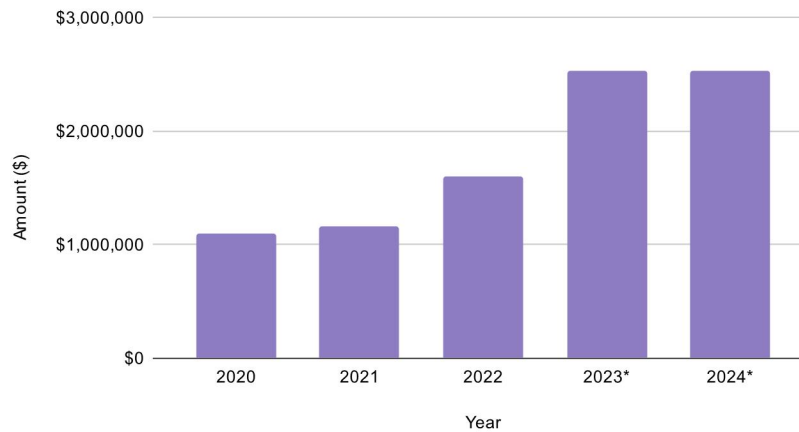
Child Care Operators Enrolled in the Canada-Wide Early Learning and Child Care System (CWELCC)



*2023 and 2024 are projected numbers

Social Services

Investments from General Operating Grants (GOG)



*2023 and 2024 are projected numbers

Pressures

- 1 Increased workload associated with implementation and ongoing administration of the Canada-Wide Early Learning and Child Care System.
- 2 Waitlist for general licensed child care spaces has increased exponentially since the start of CWELCC. Many new families have taken advantage of the lower cost for child care, which has increased the need for child care in the County.
- 3 Dorchester Nursery school closed in September 2023 which decreased the number of licensed child care spots in the County.
- 4 The new funding formula has not been released by the Ministry of Education. Once released there will be a better understanding of how funding will be implemented.
- 5 Inadequate base provincial funding received for the EarlyON Child and Family Centre program in comparison to neighbouring communities.

Opportunities

- 1 The call out for the 2024 Directed Growth Plan was released in late 2023. Middlesex Children's Services team will work with the City of London to ensure licensed child care spaces are opened within Middlesex County.
- 2 Through the CWELCC Workforce Strategy the province has announced base wages plus the Wage Enhancement Grant funding will increase Registered Early Childhood Educators wages to \$23.86 per hour starting January 2024. There will be another increase in 2025 and 2026. Through the province the County will support licensed child care centres with funding to bring current wages up to the 2024 levels.
- 3 The new Ministry of Education Child Care Formula will provide more stability around funding allocations and hopefully will be more reflective of current community needs.

Homelessness Prevention Program (HPP)



The HPP is a provincially-funded program to provide affordable housing and support services for people at risk of or experiencing homelessness. Funding for this program is from April to March each year.

Pressures

- 1 Increase in visible homeless and vulnerable individuals
- 2 Lack of supports for adult homeless in the County
- 3 Increased use of food banks and meal programs
- 4 Lack of rental accommodations
- 5 Lack of diverse and affordable housing

Opportunities

- 1 Work in partnership with City of London on updating the Homeless Prevention and Housing Plan that is required by the Province. The current plan is for the period 2019-2024.
- 2 Continue to leverage and improve the current accommodation program and homelessness initiatives including preparing business plans for the Service System Manager.
- 3 Engage more frequently with the City of London as Service System Manager and neighbouring communities on development of best practices including capital to support creation of supportive housing.

Social Services

- 4** Continue to be involved with the Middlesex Homeless Action Committee.
- 5** Develop and implement a Housing and Homelessness Summit in the County.
- 6** Working with City to implement a by-name list and improve data collection.

Social Housing



The City of London is the Service Manager as established within the Housing Services Act responsible for administering community/social housing on behalf of the province. Housing Services is responsible for:

- Administration of social housing subsidies, supplements and various housing programs;
- Program compliance;
- Supporting the long-term sustainability of all subsidized housing providers; and
- Policy and program development.

The City supports Community/Social Housing sites that includes public, non-profit, private and co-operative housing that requires ongoing operating subsidies to adjust rental costs. There are 674 City supported Community Housing Units within Middlesex County including 294 that are rent geared to income.

London owns and operates Public Housing through the London Middlesex Community Housing (LMCH) Corporation. LMCH provides 3,282 housing units across 32 properties for more than 5,000 people. Of the 3,282 units, 159 are located in the County. Those who call LMCH home are a diverse cross-section of low to moderate-income households including families, seniors, adults, and new Canadians. LMCH Housing Portfolio in Middlesex County:

- 25 Seniors Units (one building, one bedroom units)
- 108 Adult Units (five buildings, mostly one bedroom units)
- 26 Family Units (semi-detached).

County works in partnership with the City in the following ways:

- Housing Capital Program
- Ontario Renovates
- Housing Supplements
- Member of London's Social Housing Operational Advisory Committee

Pressures

- 1 Increased interest rates over 4.5% in last two years.
- 2 Population growth in both City of London and County of Middlesex.
- 3 New Housing Services Act regulations requiring all Community Housing projects that have reached their End of Mortgage to enter into a Service or Exit agreement with the Service Manager.
- 4 Increasing capital repair needs and investment.
- 5 Increased concerns of community safety.
- 6 Middlesex Housing Attainable Study identified the following:
 - Rental costs have also increased significantly since 2016 and MLS rental listings indicate in particular a lack of one and two-bedroom housing units in the County.
 - Majority of new home construction in the County has been focused on low-density, mostly single-unit residential homes. As such, the Middlesex County housing market does not currently provide a lot of options for low or middle-income renters looking to enter the ownership market.



Opportunities

- 1 The objectives of the Attainable Housing Review were: (1) examine the needs across the entire housing continuum, (2) identify gaps in the provision of housing, and (3) prepare a municipal strategy to meet current and future needs. In 2024, the County has the opportunity to review the recommendations in Attainable Housing Review and consider implementation of some of the recommendations.
- 2 Work in partnership with City of London as Service System Manager on social and affordable housing programs and initiatives.



Social Services

2024 Budget

Description		2022 Actual	2023 Year To Date	2023 Budget	2024 Budget	Change (\$)	Var (%)
REVENUE							
COUNTY OF MIDDLESEX	\$	5,424,399	10,958,913	7,602,217	7,938,337	336,120	4.42%
GOV. CONTRIBUTION - PROV./CITY & OW		12,721,647	3,016,641	9,142,608	18,761,643	9,619,035	105.21%
TOTAL REVENUE	\$	18,146,046	13,975,554	16,744,825	26,699,980	9,955,155	59.45%
EXPENDITURES							
ONTARIO WORKS & EMPLOYMENT ADMINISTRATION							
SALARIES	\$	714,701	767,314	941,848	828,336	(113,512)	-12.05%
LOCAL SYSTEM SUPPORT SALARIES		56,650	56,650	58,009	59,401	1,392	2.40%
BENEFITS		218,302	246,237	278,501	265,575	(12,926)	-5%
LOCAL SYSTEM SUPPORT EQUIPMENT		50,186	54,511	48,052	45,157	(2,895)	-6.02%
TRAVEL		3,787	3,180	15,000	15,000	-	0.00%
TRAINING AND EDUCATION		9,368	13,530	20,000	20,000	-	0.00%
MEMBERSHIPS		2,642	784	2,500	2,500	-	0.00%
GENERAL OFFICE EXPENSE		33,799	33,511	33,846	33,000	(846)	-2.50%
TECHNOLOGY		3,015	466	15,000	10,000	(5,000)	-33.33%
ACCOMODATION		81,500	66,500	81,500	81,500	-	0.00%
PROFESSIONAL ADVISORS		432	5,120	2,500	2,500	-	0.00%
PURCHASED SERVICE		41,645	44,149	53,000	7,000	(46,000)	-86.79%
PARTICIPATION EXPENSES		26,383	27,934	30,000	30,000	-	0.00%
INTAKE SCREENING - CITY OF LONDON		-	-	28,000	-	(28,000)	-100.00%
PROGRAM COSTS		2,939,683	3,077,894	3,504,111	3,411,740	(92,371)	-2.64%
TOTAL O.W. & EMPLOYMENT ADMIN	\$	4,182,092	4,397,780	5,111,867	4,811,709	(300,158)	-5.87%



Social Services

2024 Budget

Description	2022 Actual	2023 Year To Date	2023 Budget	2024 Budget	Change (\$)	Var (%)
CHILDREN'S SERVICES						
ADMINISTRATION - SALARIES	\$ 121,918	160,346	268,008	271,222	3,214	1.20%
ADMINISTRATION - BENEFITS	34,887	42,054	60,423	63,265	2,842	4.70%
PROGRAM - FEE SUBSIDY	7,327,925	3,091,887	4,131,594	13,299,549	9,167,955	222%
PROGRAM - SUMMER REC. CHILD CARE	10,683	7,277	15,000	15,000	-	0.00%
PROGRAM - SPECIAL NEEDS	252,240	-	264,087	264,087	-	0.00%
MIDDLESEX SUPPORTS	117,082	98,512	124,000	124,000	-	0.00%
PAY EQUITY	25,032	25,032	25,032	25,032	-	0.00%
CAPACITY	-	-	31,200	31,200	-	0.00%
TOTAL CHILDREN'S SERVICES	\$ 7,889,767	3,425,108	4,919,344	14,093,355	9,174,011	186.49%
SOCIAL HOUSING						
SOCIAL HOUSING - SOCIAL HOUSING	\$ 5,129,514	5,534,146	6,528,880	6,865,000	336,120	5.15%
OTHER PROGRAM COSTS						
OTHER PROGRAM COSTS	\$ 125,523	618,520	184,734	929,916	745,182	403.38%
COVID-19						
COVID-19 PROGRAM	\$ 819,150	-	-	-	-	0.00%
TOTAL EXPENDITURES	\$ 18,146,046	13,975,554	16,744,825	26,699,980	9,955,155	59.45%

Service Area Overview

Transportation Services plays a crucial role in maintaining and enhancing the County's infrastructure, ensuring the safe and efficient movement of people and goods, enhancing the quality of life for all County residents, and supporting regional economic development. Key responsibilities include:

- **Road and Bridge Maintenance:** The department oversees the maintenance, operation, and capital works of over 1,700 lane kilometers of roads and more than 250 bridges and culverts. This encompasses a wide range of activities from snowplowing, sanding, and salting, to traffic signal management, asphalt patching, and roadside drainage.
- **Emergency Management and Fire Communication Systems:** includes the operation of the fire communication system, including radio repeaters, and the fire dispatch contract with the Strathroy-Caradoc Police Department. Additionally, the department is responsible for coordinating Community Emergency Management activities across the County.
- **Waste Management Partnership:** In collaboration with the City of London, the department facilitates the household special waste disposal for County residents at the City of London landfill.

Applicable Legislation

- Municipal Act
- Highway Traffic Act
- Ontario Regulation 239/02 Maintenance Standards for Municipal Highways
- Ontario Regulation 588/17 Asset Management Planning for Municipal Infrastructure
- Municipal Freedom of Information and Protection of Privacy Act
- Public Transportation and Highway Improvement Act
- Accessibility for Ontarians with Disabilities Act
- Municipal Engineers Association (MEA) Design Standards
- Ontario Traffic Manual
- Environmental Assessment Act
- Occupational Health and Safety Act
- Drainage Act
- Endangered Species Act
- Emergency Management and Civil Protection Act

Plans, Strategies, and Studies

- Middlesex County Strategic Plan
- Middlesex County Asset Management Plan - Core Assets
- Middlesex County Cycling Strategy

Transportation

Assumptions



- All budget figures are rounded to the nearest dollar.
- The budget maintains current levels of service.
- The budget considers current demands and projections.
- Budget figures generally contain assumptions based on historical precedent.
- Grants are assumed at 2023 amounts where actuals have not been provided by the upper-level of government.
- Inflation and collective agreement provisions are considered.

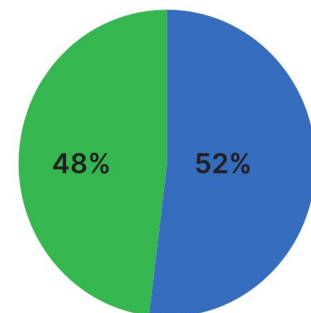
Expense Classifications



Discretionary (Service Level)



Non-Discretionary (Legislated)



Pressures



1

Aging Infrastructure: A significant portion of Middlesex County bridges and culverts, built post-World War II, are nearing the end of their service life. This poses a challenge for maintaining a safe and efficient transportation network.

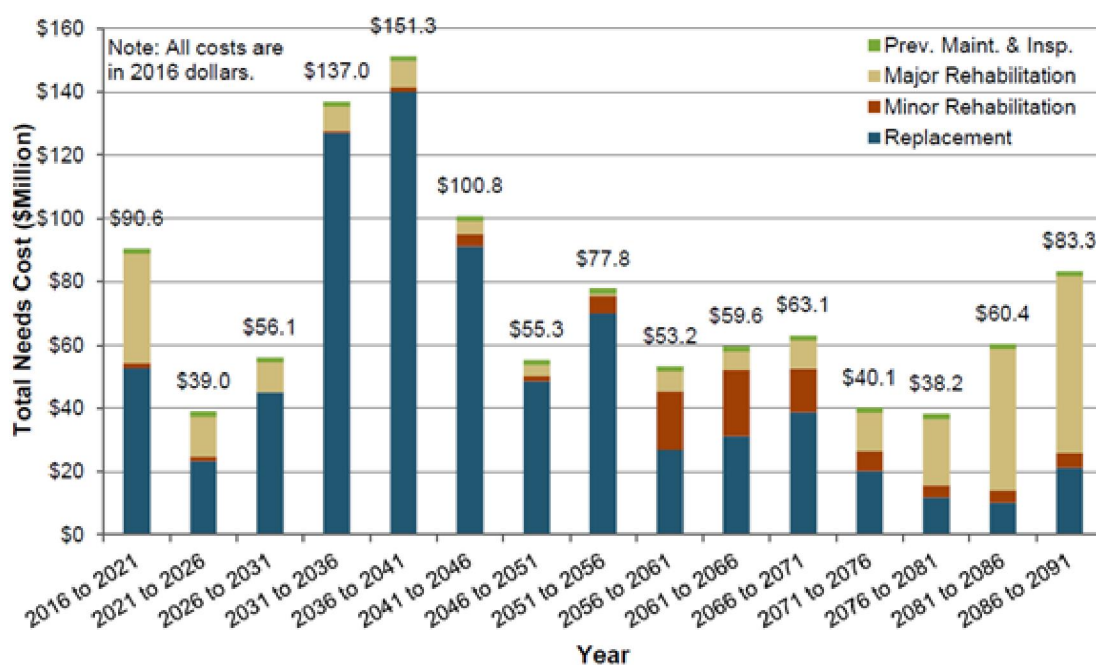
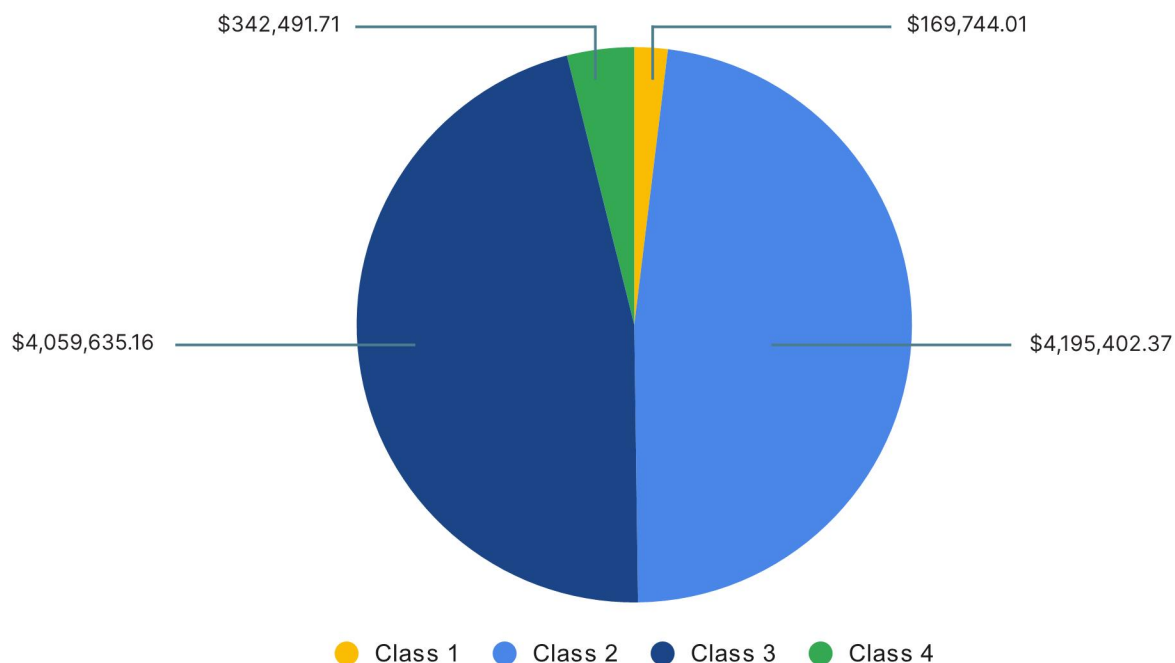


Figure 12: Total Structure Needs Cost Distribution (County-Wide)

Transportation

- 2 Funding Constraints:** The stagnation of provincial and federal infrastructure programs coupled with the lack of new, stable, and predictable provincial and federal infrastructure allocations and programs has substantial impact on the sustainability of capital replacement infrastructure programs. At a time of exponential increases in material costs, this has the potential to have negative impacts on the County infrastructure portfolio.
- 3 Evolving Road Safety Considerations:** The transportation landscape is increasingly complex due to changing regulations and evolving legal standards, which often hold municipalities liable for incidents on roadways. Staying abreast of these changes and implementing necessary safety measures is a significant challenge. This involves not only adapting to new road safety regulations but also responding proactively to legal decisions that increase the liability risks for the County. Ensuring road safety in this dynamic environment requires continuous evaluation and adaptation of our practices and policies.
- 4 Staffing and Budget Limitations:** Operating with a static number of employees amidst increasing demands and road network expansions strains capacity to maintain service levels. Budget constraints mean that any over expenditure in one area requires under expenditure in another, impacting overall service quality.
- 5 Capital Budget Pressure:** The need to balance the road capital budget with an average pavement service life of 18 years requires consistent investment. Reductions in capital could lead to a decline in the overall condition of the County road network and infrastructure portfolio.

Annual Estimated Capital Expenditures Roads by Class



Opportunities

1

Advocacy: Through Middlesex County, Good Roads and other provincial associations the Transportation Department advocates for:

- Innovative funding mechanisms that reflect emerging realities to support municipalities in maintaining infrastructure that holds our community together.
- The introduction of new infrastructure funding programs and the maintenance of existing levels of provincial infrastructure funding.
- Establishment of a mechanism to maintain and index the existing levels of OCIF formula funding for infrastructure and release a long-term allocation schedule.
- The re-establishment of the OCIF Application Component in addition to the OCIF Formula Component.

2

Infrastructure Renewal and Expansion: The impending need for large-scale bridge replacements and road rehabilitation presents an opportunity to modernize the transportation network inclusive of active transportation infrastructure.



3

Adaptation to Technological Changes: Significant opportunities for digitization of records, permitting system and public information through live mapping and road condition updates. Further, with the gradual shift from combustion engines to electric vehicles, the department has the opportunity to innovate and adapt, potentially exploring new funding mechanisms like charging station fees.



Transportation

2024 Budget

Description	2022 Actual	2023 Year To Date	2023 Budget	2024 Budget	Change (\$)	Var (%)
REVENUE						
COUNTY OF MIDDLESEX	\$ 21,246,484	19,327,935	23,790,083	21,982,650	(1,807,433)	-7.60%
TRANSFER FROM RESERVES	-	4,300,000	4,300,000	4,319,000	19,000	0.44%
CITY OF LONDON	1,190,745	1,293,798	1,250,000	1,310,000	60,000	4.80%
GRAVEL ROYALTY	116,830	112,105	50,000	115,000	65,000	130.00%
FEDERAL GAS TAX	3,250,000	2,367,914	2,367,914	2,455,788	87,874	3.71%
OCIF	1,309,221	1,112,844	1,112,838	1,080,959	(31,879)	-2.86%
TOTAL REVENUE	\$ 27,113,280	28,514,596	32,870,835	31,263,397	(1,607,438)	-4.89%
EXPENDITURES - OPERATING COSTS						
ROAD MAINTENANCE	\$ 7,794,724	6,808,184	8,514,500	8,568,800	54,300	0.64%
BRIDGE & CULVERT MAINTENANCE	239,279	233,736	286,000	302,000	16,000	5.59%
OVERHEAD	2,824,822	2,066,570	2,699,531	2,963,773	264,242	9.79%
EQUIPMENT & HOUSING OPERATIONS	(871,537)	(2,555,824)	(761,196)	(892,176)	(130,980)	17.21%
ENVIROMENTAL SERVICES	-	-	25,000	25,000	-	0.00%
EMERGENCY PLANNING, FIRE & 911	421,487	441,930	587,000	577,000	(10,000)	-1.70%
TOTAL OPERATING COSTS	\$ 10,408,775	6,994,596	11,350,835	11,544,397	193,562	1.71%
TRANSFERS						
TRANSFER TO ROADS CAPITAL	\$ 11,224,505	15,120,000	15,120,000	10,069,000	(5,051,000)	-33.41%
TRANSFER TO EQUIPMENT CAPITAL	830,000	980,000	980,000	1,200,000	220,000	22.45%
TRANSFER TO FACILITIES CAPITAL	150,000	200,000	200,000	200,000	-	0.00%
TRANSFER TO BRIDGE CAPITAL	4,500,000	5,220,000	5,220,000	8,250,000	3,030,000	58.05%
TOTAL TRANSFERS	\$ 16,704,505	21,520,000	21,520,000	19,719,000	(1,801,000)	-8.37%
TOTAL EXPENDITURES	\$ 27,113,280	28,514,596	32,870,835	31,263,397	(1,607,438)	-4.89%



2024 Budget - Capital Projects

Description		2024 Budget
Equipment Capital		\$ 1,200,000
Facilities Capital		\$ 200,000
ROADS CAPITAL		
CONSTRUCTION	LANE KM	
Mullifarry Drive (Adelaide Metcalfe project)	0.0	-
Muncey Road (CR 11) road slip reconstruct	1.0	450,000
REHABILITATION		
	LANE KM	
Ilderton Road (CR 16) Coldstream Road to Ilderton	21.4	3,531,000
Ilderton Road (CR 16) Ilderton Urban	3.4	357,000
Denfield Road (CR 20) Denfield to Highway 4	15.4	1,771,000
Saintsbury Line (CR 47) Dutchess Ave to Fallon Drive	2.6	300,000
Elgin Road (CR 73) Dundas Street to Catherine Street	10.8	864,000
Elgin Road (CR 73) Hamilton Road to Elgin County	18.6	1,488,000
Adelaide Road (CR 81) Longwoods Road to Parkhouse Drive	9.2	1,058,000
PARTNERSHIPS		
Thorndale Road/King Street (CR 28) Nissouri Road to Thorndale		250,000
Glendon Drive Four Laning (incl. roundabout (\$4,000,000 previously allocated))		-
TOTAL ROADS	82.4	\$ 10,069,000



2024 Budget - Capital Projects

Description	2024
	Budget
BRIDGES/SPECIAL PROJECTS	
Waubuno Bridge (\$1,000,000 previously allocated)	2,700,000
Nairn Road Bridge (\$1,600,000 previously allocated)	3,000,000
Denfield Road Bridge (north of William Street)	200,000
Adelaide Road Bridge (CPR Overpass)	250,000
Caradoc Street Bridge (at Rotary Park)	150,000
Traffic Signals CR 2 & CR 27	350,000
Traffic Signals CR 20 & CR 7	350,000
Traffic Signals CR 2 & CR 15	350,000
Traffic Signals CR 9 & CR 14	350,000
Bryanston Garage Rebuild	150,000
Future Engineering	100,000
Municipal Drains	300,000
TOTAL BRIDGES/SPECIAL PROJECTS	\$ 8,250,000
TOTAL CAPITAL PROJECTS	\$ 19,719,000

Strathmere Lodge

Service Area Overview

- Strathmere Lodge is a 160-bed long term care home owned and operated by Middlesex County (a medium-sized home, and one (1) of six (6) long term care homes in Middlesex County)
- The Lodge provides around-the-clock nursing care to adults in need of such, which largely includes the frail elderly, but also includes adults with neurodegenerative diseases, and adults who have physical and mental developmental delays and disabilities.
- The Lodge is located in Strathroy-Caradoc. Over 50% of residents being admitted to the Lodge come with addresses outside of Middlesex County, but many come to the Lodge because they have family living in the vicinity.



Applicable Legislation

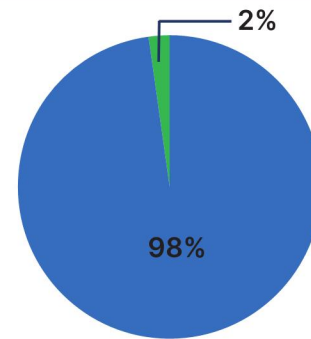
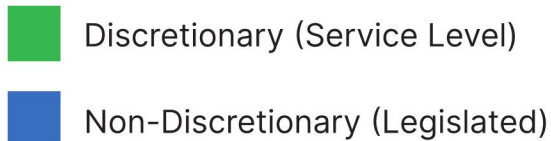
- Fixing Long Term Care Act, 2021 and Ontario Regulation 246/22
- Fire Protection and Prevention Act, 1997 and Ontario Regulation 213/07 (Fire Code)
- Controlled Drugs and Substances Act
- The Coroners Act of Ontario
- The Mental Health Act of Ontario
- The Consent to Treatment Act of Ontario
- Substitute Decisions Act of Ontario
- Workplace Safety and Insurance Act of Ontario
- Municipal Freedom of Information and Protection of Privacy Act
- The Occupational Health and Safety Act
- The Ontario Human Rights Code
- Personal Health Information Protection Act
- Municipal Freedom of Information of Privacy Act
- Personal Information Protection and Electronic Documents Act
- Smoke-Free Ontario Act
- The Highway Traffic Act of Ontario

Strathmere Lodge

Plans, Strategies, and Studies

- Long Term Care Home Service Accountability Agreement (LSAA)
- Strathmere Lodge Annual Quality Improvement Plan

Expense Classifications



Statistics

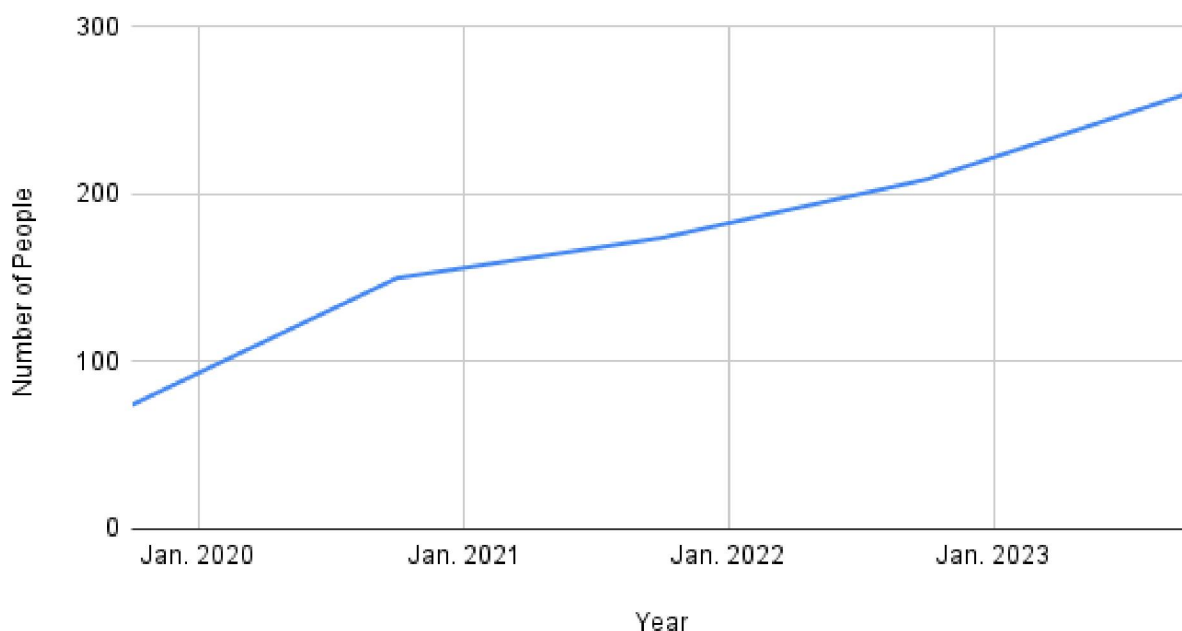
Resident Care Needs

Year	19/20	20/21	21/22	22/23	23/24
*Funded CMI (Case Mix Index)	0.9865	0.9654	0.9585	**0.9585	1.1274

*unique home number reflecting resident care needs; calculated by Ministry of LTC using health assessment data submitted to CIHI

**Frozen by Ministry at 21/22 level

Waitlist in Strathmere Lodge



Assumptions



- Provincial funding for “Direct Care” staffing to increase for 2024/25 – final year of a multi-year provincial commitment to Long Term Care
- Budget figures generally contain assumptions based on historical precedent and future projections. Inflation and collective agreement provisions are considered in expenditure projections.
- Changes/increases to provincial funding Per Diems (funding for Nursing, Food, Recreation and Accommodations) are unknown during County budget preparations.



Pressures



- 1 Aging facilities, particularly the roofing system, pose significant challenges, necessitating budget allocation for maintenance and upgrades.
- 2 Adhering to Long Term Care Home legislation (e.g., avoiding Ministry Inspection findings/Orders; protecting Lodge reputation, including negative media)

Opportunities



- 1 New electronic health record software (“Point-Click-Care”) comes with tools (e.g., nursing “clinical pathways”) that will assist staff in clinical decision making, ultimately enhancing the quality of care for Lodge residents.
- 2 Applying for provincial funding for a full-time Nurse Practitioner (NP), in order to augment the medical care provided by Lodge physicians, and to minimize transfers to the ER (e.g., NP can do sutures, thereby avoiding need for hospital transfer)



Strathmere Lodge

2024 Budget

Description		2022 Actual	2023 Year To Date	2023 Budget	2024 Budget	Change (\$)	Var (%)
REVENUE							
COUNTY OF MIDDLESEX	\$	2,895,632	1,801,718	4,181,461	4,962,171	780,710	18.67%
PROVINCE OF ONTARIO		11,169,913	12,366,406	9,964,410	11,456,281	1,491,871	14.97%
RESIDENTS		4,157,791	4,276,983	4,231,982	4,330,641	98,659	2.33%
OTHER		110,386	182,536	37,906	31,394	(6,512)	-17.18%
TRANSFER FROM RESERVE - WSIB		21,112	30,000	30,000	30,000	-	0.00%
TRANSFER FROM RESERVE - CAPITAL		217,824	50,000	50,000	150,000	100,000	200.00%
TOTAL REVENUE	\$	18,572,658	18,707,643	18,495,759	20,960,487	2,464,728	13.33%
EXPENDITURES							
SALARIES	\$	11,145,743	11,658,096	12,315,338	13,277,060	961,722	7.81%
BENEFITS		2,581,182	3,050,738	3,299,692	3,662,585	362,893	11.00%
SUPPLIES		299,818	320,473	285,561	295,677	10,116	3.54%
FACILITY REPLACEMENTS		57,250	268,456	35,370	33,070	(2,300)	-6.50%
FACILITY MAINTENANCE		242,168	220,172	277,245	362,975	85,730	30.92%
OTHER REPLACEMENTS		135,677	149,315	111,000	137,600	26,600	23.96%
PURCHASED SERVICES		593,649	573,961	630,174	663,736	33,562	5.33%
RAW FOOD		641,065	725,793	675,946	743,367	67,421	9.97%
UTILITIES		449,478	471,670	400,000	438,000	38,000	9.50%
INSURANCE		63,477	34,455	62,444	90,962	28,518	45.67%
AUDIT		6,544	509	4,800	6,500	1,700	35.42%
LEGAL & CONSULTING		14,466	57,661	20,000	20,000	-	0.00%
SUBTOTAL EXPENDITURES	\$	16,230,518	17,531,300	18,117,570	19,731,532	1,613,962	8.91%



Strathmere Lodge

2024 Budget

Description	2022 Actual	2023 Year To Date	2023 Budget	2024 Budget	Change (\$)	Var (%)
EXPENDITURES						
TREASURY CHARGE	\$ 106,582	108,329	108,329	124,200	15,871	14.65%
OFFICE EXPENSES	42,033	44,894	39,340	40,620	1,280	3.25%
EDUCATION, TRAVEL & CONVENTIONS	14,064	24,285	23,520	33,773	10,253	43.59%
CAPITAL	579,300	207,000	207,000	1,030,362	823,362	397.76%
COVID-19 PROGRAM	1,600,161	791,835	-	-	-	0.00%
SUBTOTAL EXPENDITURES	\$ 2,342,140	1,176,342	378,189	1,228,955	850,766	224.96%
TOTAL EXPENDITURES	\$ 18,572,658	18,707,643	18,495,759	20,960,487	2,464,728	13.33%



Strathmere Lodge

2024 Budget - Capital Projects

Description	2024
	Budget
Mobile Interactive Projector System for Activation Therapy	19,362
Bird Exclusion Services for Building Flashing/Peaks	33,000
Water Heater Replacement (2)	30,000
Roofing (Yr. 1 of 4)	600,000
Flooring Replacement (Resident Washrooms)	75,000
Extra Low Beds (39)	75,000
Walk-in Coolers refrigeration replacement	80,000
Commercial Fridge (1)	8,000
Countertops (Sunrooms and Dietary X5 resident home areas)	59,000
ARJO Tubs	51,000
TOTAL	\$ 1,030,362



Strathmere Lodge Debenture

2024 Budget

Description		2022 Actual	2023 Year To Date	2023 Budget	2024 Budget	Change (\$)	Var (%)
REVENUE							
COUNTY OF MIDDLESEX	\$	757,012	557,044	536,440	394,677	(141,763)	-26.43%
PROVINCE OF ONTARIO		604,428	604,428	604,440	604,440	-	0.00%
TOTAL REVENUE	\$	1,361,440	1,161,472	1,140,880	999,117	(141,763)	-12.43%
EXPENDITURES							
PRINCIPAL	\$	890,000	890,000	890,000	890,000	-	0.00%
INTEREST		155,001	134,297	113,705	72,636	(41,069)	-36.12%
TSF. TO RESERVE - TAX RATE		316,439	137,175	137,175	36,481	(100,694)	-73.41%
TOTAL EXPENDITURES	\$	1,361,440	1,161,472	1,140,880	999,117	(141,763)	-12.43%



Service Area Overview

- Middlesex-London Paramedic Service (MLPS) is the direct provider of paramedic services for the County of Middlesex and the City of London.
- MLPS operates from 14 strategically located stations providing 24-hour pre-hospital emergency and non-emergency care to the residents and visitors of Middlesex County and the City of London.
- MLPS Headquarters, located at 1035 Adelaide Street South, London, Ontario oversees over 450 highly trained professionals including:
 - Paramedics
 - Supervisors
 - Logistics Technician
 - Quality and Investigations Professionals
 - Management
 - Educational and Administrative Support Staff.



Governed by provincial mandates, standards, and targets as a minimum service level, MLPS rapidly responds to patients in crisis, provides exemplary patient care, proactively plans for vulnerable patients, leads emergency preparedness, collaborates with allied resources, and contributes to evidence based best practices for the advancement of the paramedic profession. Excellence in service, accountability and transparency remain at the core of the MLPS operational philosophy.

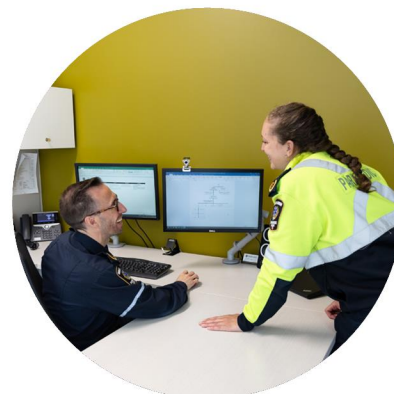
Applicable Legislation

- | | |
|---|---|
| <ul style="list-style-type: none">• Ambulance Act• Regulation 257/00 (General Regulation) and Ministry of Health Care Standards including Ontario Regulation 129/99 (as amended by O. Reg. 257/00)• The Highway Traffic Act of Ontario• The Coroners Act of Ontario• The Mental Health Act of Ontario• Do Not Resuscitate (DNR) Standard• The Consent to Treatment Act of Ontario• The Workplace Safety and Insurance Act of Ontario• The Freedom of Information and Protection of Privacy Act• The Occupational Health and Safety Act• The Ontario Human Rights Code | <ul style="list-style-type: none">• Personal Health Information Protection Act (PHIHPA)• Municipal Freedom of Information of Privacy Act (MFIPPA)• Personal Information Protection and Electronic Documents Act (PIPEDA)• The Ministry of Health BLS and ALS – Patient Care Standards• The Ministry of Health Patient Care Equipment Standards• The Ministry of Health Documentation Standards• The Ministry of Health Ambulance Call Report Completion Procedures Manual• The Ministry of Health Ambulance Service Patient Car & Transportation Standards• OMERS Act• Pension and Benefits Act• Employment Standards Act |
|---|---|



Plans, Strategies, and Studies

- Middlesex-London Paramedic Service Strategic Plan
- 2022 Annual Report



Assumptions

- All budget figures are rounded to the nearest dollar, and all other numbers are rounded to the nearest decimal as appropriate.
- The budget maintains current levels of service and works to add 2, 12 hours of service. The budget incorporates investments to ensure risk mitigation/protection.
- The budget considers current call growth and off-load delay projections.
- Budget figures generally contains assumptions based on historical precedent and future projections. Inflation and collective agreement provisions are considered in expenditure projections.



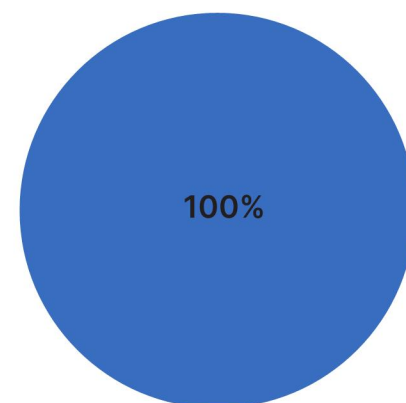
Expense Classifications



Discretionary (Service Level)



Non-Discretionary (Legislated)





Pressures

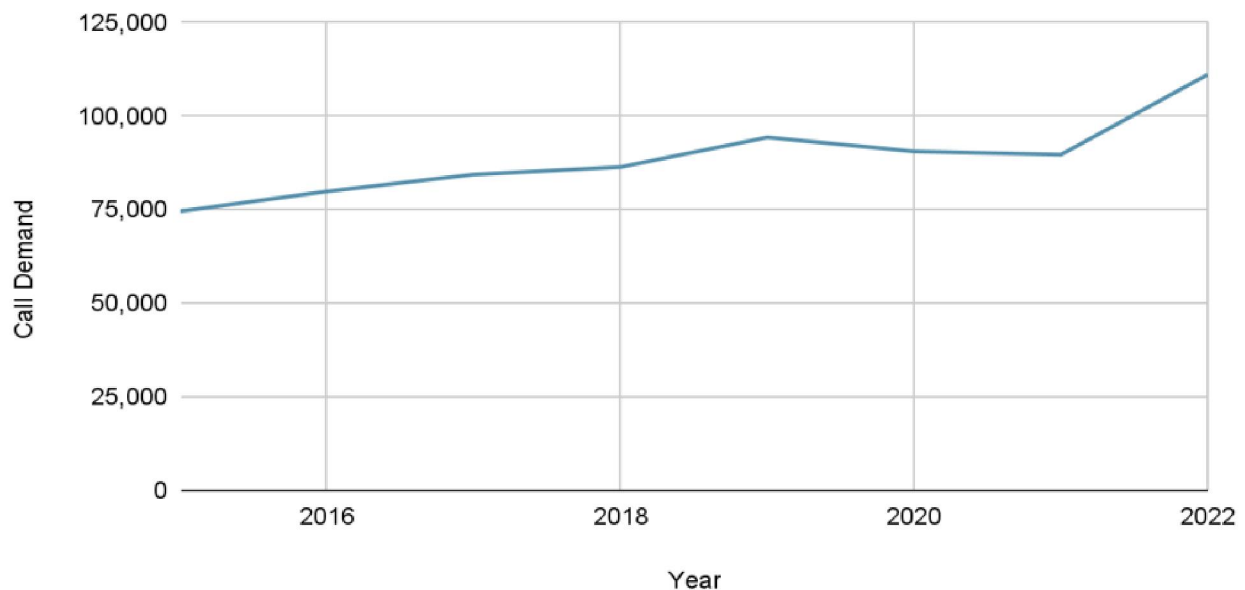
1

Growth-Related Costs: MLPS is confronting several operational and fiscal challenges tied to call volume growth. While population growth in the City of London and County of Middlesex is a contributing factor, it's not the sole reason. Changing demographics, heightened public awareness, and escalating complexity surrounding mental health and addiction play significant roles. Consequently, there's a surge in operational expenses as additional resources, from ambulances and equipment to staff, are requisitioned to meet the demand.

Call Volume

- Middlesex-London Paramedic Service is currently experiencing a 12.5% increase in Priority 1-4 patient calls (over 2022).
- At the current rate of growth, Middlesex-London Paramedic Service is projected to respond to more than 120,000 calls in 2023.

MLPS Total Call Demand



2

Inflationary Pressures: Inflation, over the past years, has affected almost all areas of MLPS. Specifically, MLPS has observed a rise in costs for gasoline, vehicle maintenance, consumables, ambulances, and their corresponding equipment. Supply chain disruptions, combined with heightened demand for medical supplies and equipment, induce further fiscal challenges. This is also complicated with system (product availability) challenges.



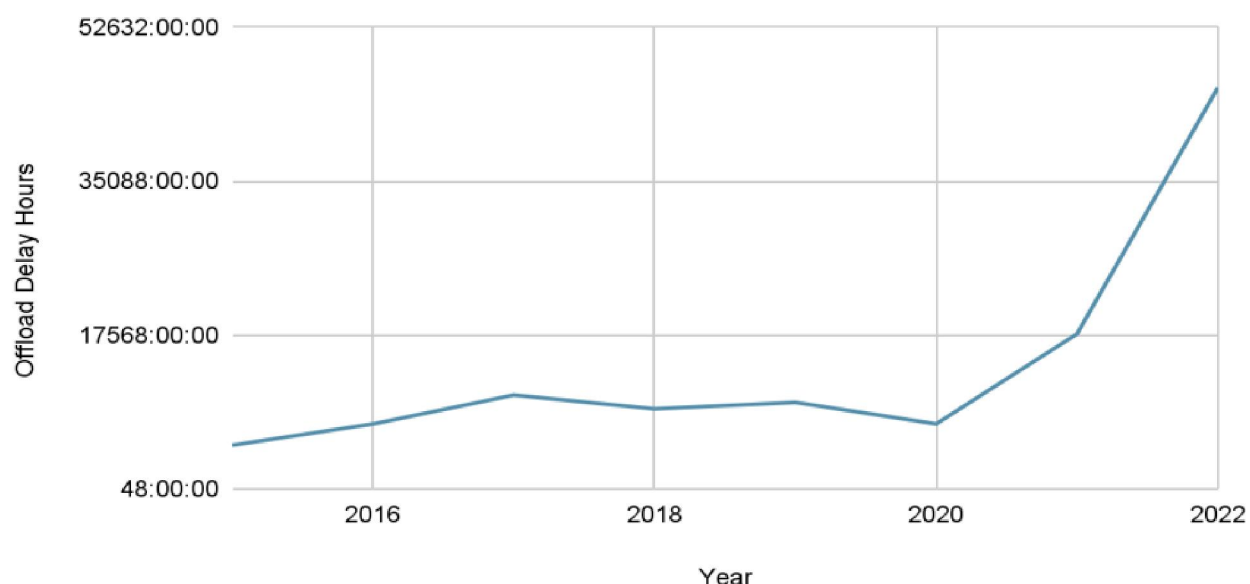
3

Service Demands: Alongside increased call volumes, offload delays at emergency departments increase the strain on MLPS staff and paramedic operations. Offload delays effect paramedic resources directly in that paramedics are unable to offload patients at the hospitals in a timely manner resulting in significant service level pressures. Sanctioned and unsanctioned events such as Western Homecoming (HOCO) and Rock the Park translate to augmented costs, encompassing logistics and support staff

Offload Delays

- In the first six (6) months of 2023, Middlesex-London Paramedic Service lost 16,531 hours to offload delay. This equates to a loss of 1,377 12-hour ambulances.
- In the first six (6) months of 2023, Middlesex-London Paramedic Service lost an average of 3.7 24-hour ambulances per day to offload delays.

MLPS Offload Delays Year Over Year



4

Legislative and Risk Management: MLPS requires significant and continuous investments to address existing legislative, clinical, and corporate risk. This has resulted in additional training costs and specialized staffing to meet clinical and occupational safety and health guidelines. Furthermore, consistent investment in quality improvement and clinical audits are essential for compliance with paramedic standards and legislative directives.



Opportunities

1

Healthcare Transformation: MLPS continues to actively collaborate with the Ministry of Health, Ministry of Long Term Care and partner providers, patient representatives, and staff to develop a short, medium and long-term strategy for the role of MLPS in transforming healthcare delivery, with a focus on improving clinical outcomes and ensuring patients receive the right care, at the right time in the right place.

MLPS continues strategic engagement with wider healthcare system partners to focus on the impacts of offload delays with the aim of improving these delays and ultimately patient outcomes. This includes the Early Adopter project launched earlier in 2023 that deploys a paramedic First Response Unit (FRU) to respond to non-urgent Code 3 calls being held in queue (no ambulances available to respond to the call), and calls that fall within the Community Paramedicine mandate, to treat the patient and refer the them to Community Paramedicine such that a Community Paramedic will continue treatment in the community rather than necessitating the transport of the patient to an emergency department.

2

Quality Assurance & Improvement: MLPS continues to make strategic investments in both quality improvement and quality assurance programs. This includes comprehensive clinical and system auditing, system risk assessments, Lean Six Sigma programs as well as data analytics and other targeted strategies that optimize efficiency and quality. A key component of this investment includes the development of a strategic management performance metric, used to track key performance indicators with a focus on refining internal processes and improving external outcomes.

3

Efficient Resource Deployment: In order to gain further efficiencies throughout the system, MLPS is undertaking a strategic review of deployment options, with a focus on deploying advanced resources to specific call types that require their skill sets, with the aim of reducing system resources, where appropriate. Included in this initiative is a detailed review of the advanced care resources deployed throughout the system to measure and establish a new baseline of advanced care needs in the 911 system.

4

Operational Control Acquisition: MLPS continues its strategic initiative to obtain ownership of the call answering, clinical triage and dispatch systems and processes. This is a foundational element for MLPS to develop a more sophisticated operational response model and enhance clinical outcomes for patients.



Middlesex-London Paramedic Service

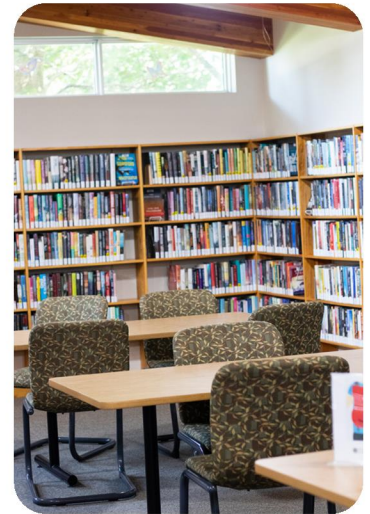
2024 Budget

Description	2022 Actual	2023 Year To Date	2023 Budget	2024 Budget	Change (\$)	Var (%)
REVENUE						
COUNTY OF MIDDLESEX	\$ 4,738,033	8,908,652	5,746,126	5,967,172	221,046	3.85%
PROVINCE OF ONTARIO - LAND AMBULANCE	23,618,222	26,359,100	26,043,848	30,884,025	4,840,177	18.58%
CITY OF LONDON - LAND AMBULANCE	23,996,368	23,230,436	29,595,302	30,022,294	426,992	1.44%
TRANSFERS FROM RESERVES	-	-	-	-	-	0.00%
COVID-19 PROGRAM - LAND AMBULANCE	644,319	24,869	-	-	-	0.00%
TOTAL REVENUE	\$ 52,996,942	58,523,057	61,385,276	66,873,491	5,488,215	8.94%
EXPENDITURES						
SERVICES						
PAYMENT TO MLPS	\$ 50,492,153	53,979,204	58,127,195	62,040,332	3,913,137	0.00%
VEHICLES, EQUIPMENT & MEDICAL SUPPLIES						
TRANSFER TO VEHICLES & EQUIPMENT	\$ 2,504,789	4,543,853	3,258,081	4,833,159	1,575,078	0.00%
TOTAL EXPENDITURES	\$ 52,996,942	58,523,057	61,385,276	66,873,491	5,488,215	8.94%

Service Area Overview

Middlesex County Library is a system of 15 libraries that provide free access to quality materials and resources to all residents of Middlesex County. Libraries are staffed by over 70 dedicated, friendly, and helpful community members. The Library's mandate is to provide a vibrant community space that encourages people to gain knowledge, build relationships, be creative and enhance their lives.

As per the Public Libraries Act, Middlesex County Library is under the management and control of the Middlesex County Library Board, which is appointed by County Council. The Board holds at least seven regular meetings in each year. The library also functions as a department of the County, operating within the County structure.



Applicable Legislation

- Public Libraries Act
- Municipal Act
- Accessibility for Ontarians with Disabilities Act
- Freedom of Information and Protection of Privacy Act
- Municipal Freedom of Information and Protection of Privacy Act
- Child, Youth and Family Services Act
- Corporations Act
- Copyright Act
- Ontario Human Rights Code
- Child Care and Early Years Act
- Occupational Health and Safety Act
- Employment Standards Act

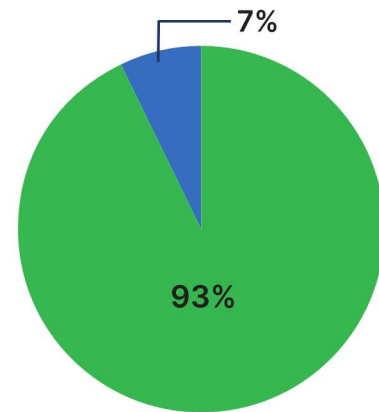
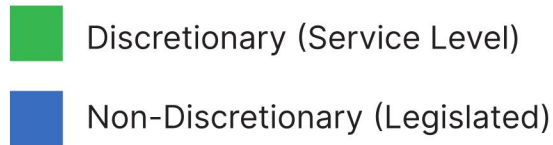
Plans, Strategies and Studies

- Middlesex County Library Strategic Plan
- County of Middlesex Child Care and Early Years Service System Plan 2019
- Early Years Team Action Plan

Assumptions

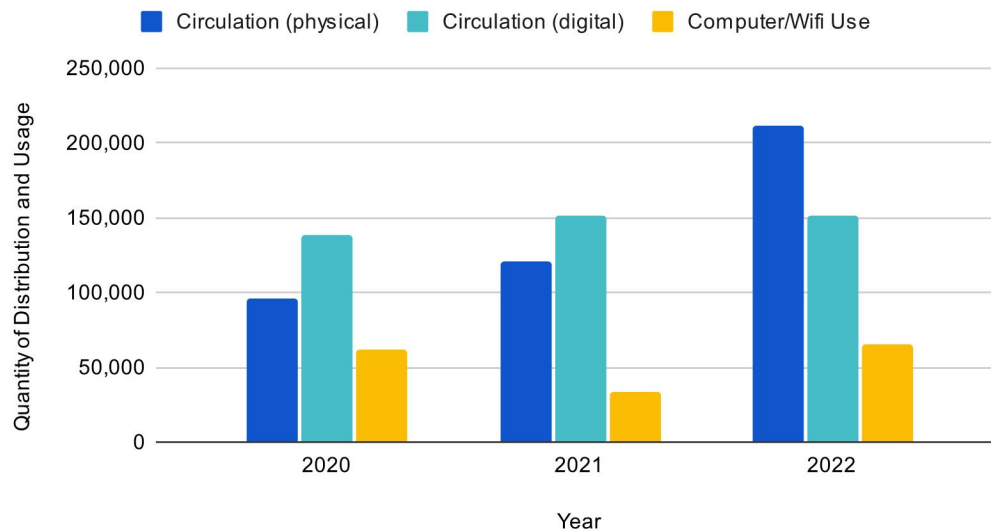
- The budget maintains current service levels at all branches.
- Budget figures are based on historical data and future projections.
- Inflation and other anticipated increases are considered in expenditure projections.
- The budget incorporates funds to support unanticipated or unplanned facility issues, as well as planned projects.

Expense Classifications

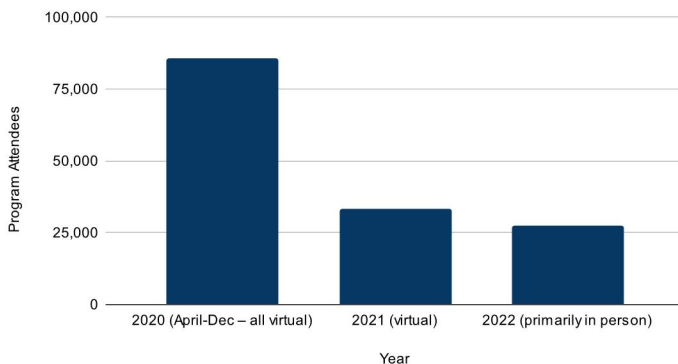


Statistics

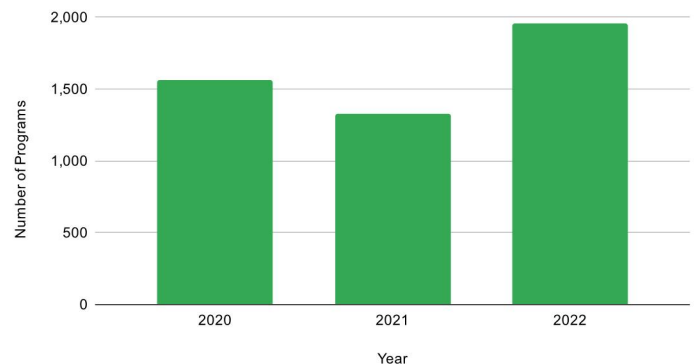
Distribution and Usage



Program Attendance



Programs Offered



Pressures

- 1 Inflationary Pressures:** Inflation continues to effect a number of areas of library operations. The cost of library collections (physical and digital) continues to rise, as well as the price of computer hardware and software. Supply chain disruptions continue to impact purchasing and the execution of some projects.
- 2 Social and Economic Challenges in Middlesex Communities:** Middlesex County Library branches are on the front lines of many of the most critical challenges facing Middlesex communities, including homelessness, addiction and mental health, newcomer integration, re-skilling in a changing economy, and overcoming the digital divide. The Middlesex County library system is uniquely positioned to support economic recovery through training and skills development; to address the community impacts of mental health and additions; to provide services and resources to assist with high-needs members of the community such as seniors, newcomers, working families and vulnerable populations; and to support early literacy, school readiness, and ongoing academic success. Supporting these challenges comes at a cost, and budget pressures are reaching a tipping point, as need exists in every
- 3 Limited Provincial Operating Funding** – Public libraries in Ontario have received no increase in provincial funding support (Provincial Libraries Operating Grant) in over 25 years, during which time the value of the province's investment in public libraries has decreased by over 60%. As noted above, the library system is a focal point of Middlesex County, and is critical to social cohesion and community building. Additional support from the province is needed to help address the critical needs of our communities.



Opportunities

- 1 Enhanced Service Delivery:** The successful pilot of the Delivery Driver/ Maintenance position has had a hugely positive impact on the function of the library system. Books are getting to patrons more quickly (and on a regular, predictable schedule), program materials and supplies are being shared and distributed more effectively, and repairs and facility projects are being executed efficiently. The opportunity to obtain a library vehicle would allow the library to fully and effectively implement this delivery and maintenance program, and provide the support needed to operate at the high standard of service that communities expect and deserve.
- 2 Community Connectors:** Middlesex County Library branches function as community hubs, and library staff are trained to navigate questions and requests, and connect people to the services and resources they need. The work of libraries as community connectors is grounded in community engagement, which begins by centering the community, not the library. The library continues to pursue opportunities to learn from and collaborate with partners from various sectors (education, childcare, social services, healthcare) in order to bridge gaps between services and community members in need.
- 3 Digital Transformation:** In today's digital world, technology is the standard – technology can be an equalizer, but we know that barriers and inequities still exist in our communities. Middlesex County Library provides equitable, reliable access to broadband internet and computers at all branches. Our communities rely on access to digital and online resources that contribute to student success and life-long learning, as well as entrepreneurship and job readiness. The library continues to make strategic investments in programs that enhance and expand technology access. Digital skills are vital to digital equity - the library continues to develop staff capacity to help support community members who need training, development, and opportunities to enhance their skills.



2024 Budget

Description		2022 Actual	2023 Year To Date	2023 Budget	2024 Budget	Change (\$)	Var (%)
REVENUE							
COUNTY OF MIDDLESEX	\$	4,410,434	5,056,254	4,968,762	5,432,328	463,566	9.33%
PROV. OF ONT. - OPERATING		134,047	134,047	134,047	134,047	-	0.00%
EARLYON CHILD AND FAMILY CENTRES		400,506	46,815	377,605	429,676	52,071	13.79%
SOCIAL SERVICES		116,500	142,015	123,877	123,877	-	0.00%
DONATIONS / FUNDRAISING		11,232	12,785	5,000	10,000	5,000	100.00%
FINES & LOST BOOKS		7,763	11,218	8,000	8,000	-	0.00%
OTHER REVENUES		6,870	14,214	8,000	10,000	2,000	25.00%
TRANSFER FROM RESERVE FUND		-	75,000	75,000	75,000	-	0.00%
SURPLUS PRIOR YEAR		300,000	199,812	130,000	58,000	(72,000)	-55%
TOTAL REVENUE	\$	5,387,352	5,692,159	5,830,291	6,280,928	450,637	7.73%
EXPENDITURES							
SALARIES	\$	2,674,147	2,843,899	2,982,186	3,136,366	154,180	5.17%
BENEFITS		597,237	651,526	703,352	763,217	59,865	8.51%
OPERATIONS		245,613	233,588	251,100	256,000	4,900	1.95%
COLLECTIONS		419,652	447,338	461,000	461,000	-	0.00%
BRANCH DEVELOPMENT		48,415	53,319	60,000	60,000	-	0.00%
BRANCHES - RENT		712,147	762,847	762,961	797,294	34,333	4.50%
AUTOMATION		114,494	159,377	157,237	150,670	(6,567)	-4.18%
TRANSFER TO CAPITAL		154,760	115,350	115,350	274,375	159,025	137.86%
LIBRARY OFFICE MAINTENANCE		9,300	9,500	9,500	-	(9,500)	-100.00%
EARLYON CHILD AND FAMILY CENTRES		399,835	410,410	327,605	382,006	54,401	16.61%
COVID-19 PROGRAM		11,752	5,006	-	-	-	0.00%
TOTAL EXPENDITURES	\$	5,387,352	5,692,159	5,830,291	6,280,928	450,637	7.73%



2024 Budget - Capital Projects

Description	2024
	Budget
Delivery Vehicle	65,000
Computer Hardware - Computer & Technology Hardware Replacement Program	209,375
TOTAL	\$ 274,375

Notes:

Delivery vehicle – with the success of the Delivery Driver/Maintenance pilot, the purchase of a library vehicle will provide ongoing support for this integral service. The vehicle will be used to complete deliveries, repairs, installations, and to support outreach activities. In preparing this budget, staff investigated options, including the possibility of acquiring a vehicle from the County Roads department. However, a surplus vehicle would not be available until 2025, and the reliability of the vehicle would be questionable. A new vehicle would be reliable and would allow for the execution of this essential service for library operations.

Computer & Technology Hardware Replacement Program – budget includes the scheduled replacement of 107 computer workstations (staff and public), 4 printer/scanner/copier units, 13 barcode scanners, 10 ipads, 1 television, 6 branch projectors, and 2 microfilm viewer/scanner units. As well, the capital budget includes funds to maintain the wifi hotspot lending program, and the purchase of new technology to support system-wide branch programming. Previous technology programming purchases included Oculus Virtual Reality equipment, 3D printers, and coding kits.

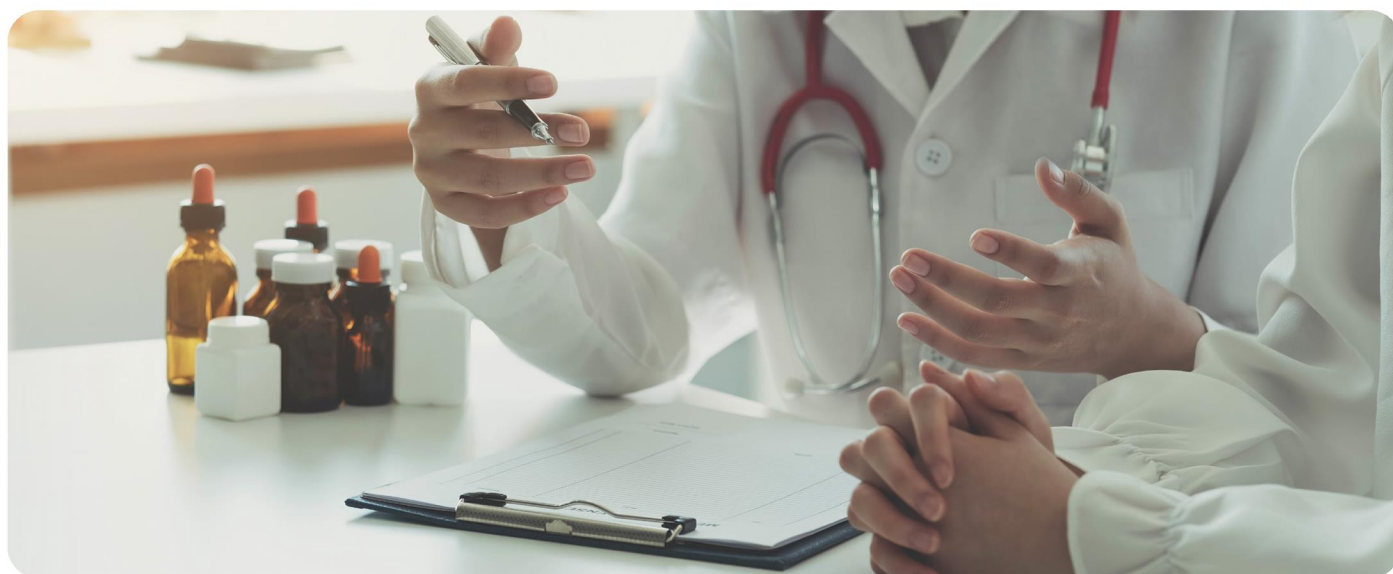
Service Area Overview

The Middlesex London Health Unit (MLHU) plays a critical role in promoting and protecting public health within Middlesex County and the City of London. The key programs and services offered by MLHU include:

- Disease Prevention and Control including immunization programs, infectious disease control, and outbreak management.
- Health Promotion on various initiatives aimed at promoting healthy lifestyles, including nutrition and physical activity programs, anti-smoking campaigns, and mental health resources.
- Environmental Health encompasses inspection and monitoring of food establishments, water quality testing, and environmental hazard management.
- Community Health Programs target specific populations such as children, families, and seniors, offering services like dental health, prenatal education, and school health.
- Emergency Preparedness including planning and responding to public health emergencies, including pandemics and environmental crises.

The MLHU is governed by a Board of Health, which includes five Provincial Representatives, three Middlesex County Representatives and three City of London Representatives. The Board of Health is an autonomous body responsible for the governance and oversight of the Middlesex-London Health Unit in accordance with Section 49 (1), (2), (3) of the Health Protection and Promotion Act (HPPA). The Board of Health:

- Oversees the implementation, management and advocacy for the health programs and services described in the HPPA and associated regulations.
- Contributes to the development of healthy public policy by communicating with elected and unelected policy makers about health aspects of policy.
- Provides oversight to an industry-leading budget process that ensures excellent transparency, accountability, and resource allocation



Applicable Legislation

- Health Protection and Promotion Act (HPPA)
- Immunization of School Pupils Act
- Smoke-Free Ontario Act
- Safe Drinking Water Act



Pressures

- 1 Public Health Funding:** Balancing the increasing costs of public health services with available funding is a significant challenge.
- 2 Evolving Public Health Needs:** Responding to emerging health threats and changing demographic needs requires constant adaptation and resource allocation.
- 3** Implementation of the recommendations from the Diversity and Inclusion Organizational Review
- 4** Implementation of the recommendations from the Anti-Black Racism Plan
- 5** Implementation of the recommendations from the Recovery Report
- 6** Continue implementation of the organizational plan for reconciliation with Indigenous Communities
- 7** Continue monitoring the implementation of the Provisional Strategic Plan

2024 Budget

Description		2022 Actual	2023 Year To Date	2023 Budget	2024 Budget	Change (\$)	Var (%)
REVENUE							
MIDDLESEX COUNTY CONTRIBUTION	\$	1,404,859	1,404,859	1,404,859	1,447,005	42,146	3.00%
TOTAL	\$	1,404,859	1,404,859	1,404,859	1,447,005	42,146	3.00%



Reserves & Reserve Funds (Draft)

2024 Budget

Description	2022 Actual	2023 Projected	2024 Projected
RESERVES			
Working Capital	730,607	730,607	730,607
Insurance	443,455	443,455	443,455
Tax Rate Stabilization	9,171,129	9,141,716	9,178,197
Workers' Compensation	794,732	764,732	734,732
Winter Control	1,671,112	2,071,112	2,171,112
Ambulance - Equip. & Facilities - 50%/50%	102,489	128,889	155,289
Ambulance - Equip. & Facilities - 100%	430,363	430,363	430,363
Ambulance - Severance - 50%/50%	115,101	115,101	115,101
Ambulance - Severance - 100%	161,170	161,170	161,170
Ambulance - Cross Border Billings - 50%/50%	497,924	497,924	497,924
Ambulance - Operations - 50%/50%	15,343	15,343	15,343
Ambulance - Operations - 100%	586,234	586,234	586,234
Ambulance - ACR Chart Fees - 100%	45,803	55,303	61,303
Ambulance - Research Grant - 100%	56,179	57,179	59,179
Ambulance - PTSD Grant - 100%	293,645	543,645	543,645
Ambulance - CP - 100%	794,783	814,783	834,783
Ambulance - CPLTC - 100%	122,089	122,089	122,089
Woodlands	224,181	209,181	181,181
Tree Bank	11,498	13,398	13,598
Total	\$ 16,267,837	\$ 16,902,224	\$ 17,035,304



Reserves & Reserve Funds (Draft)

2024 Budget

Description	2022 Actual	2023 Projected	2024 Projected
RESERVE FUNDS			
Capital Works	16,589,402	16,981,587	17,383,577
County - Facilities	-	-	-
County - Revenue Replacement Investment	7,381,393	6,965,927	6,540,075
Future Road Construction	9,119,051	6,959,865	7,434,862
Transportation Vehicles & Equipment	3,171,835	3,251,131	3,332,410
Bridges	5,247,052	5,378,228	5,512,684
Sand & Salt Domes	85,406	118,291	151,999
Garages	902,999	1,099,824	1,301,569
Wind Farm Decommission - Fees	799,486	84,179	170,990
Lodge - Gifts & Donations	37,444	38,285	40,267
Lodge - Chapel Fund	2,403	2,464	3,038
Lodge - Equipments & Facilities	324,088	280,940	134,213
IT Equipments	147,428	207,797	244,254
Strathroy Library Reserve Fund	69,628	71,368	73,152
Library Technology Replacement	153,197	80,152	5,281
Friends of Strathroy Library	34,358	35,505	37,417
Murray Elliott Reserve Fund	70,826	72,597	74,412
Total	\$ 44,135,997	\$ 41,628,141	\$ 42,440,200
DEFERRED REVENUE - OBLIGATORY RES.FUND			
Federal Gas Tax	\$ 5,646,341	\$ 5,787,499	\$ 5,932,186

Appendix B - Glossary

Term	Definition
Accounting Principles	A set of generally accepted principles for administering accounting activities and regulating financial reporting. These principles comply with Generally Accepted Accounting Principles (GAAP) for local governments.
Accrual Accounting	An accounting method where revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred (sometimes referred to as full accrual, to distinguish it from modified accrual basis accounting).
Annual Budget	A budget for a single year which identifies the revenues and expenditures for meeting the objectives of the annual financial plan.
Annualization Costs	The incremental costs of a new facility or position that was approved for less than 12 months in the prior budget year.
Assessment	The value assigned to a property by the Municipal Property Assessment Corporation (MPAC) used as a basis for property taxation.
Appropriation	The amount of money approved by Council and set out in the budget for labour, revenue and other current operating and capital expenses.
Approved Budget	The budget as formally adopted by Council for the upcoming fiscal year.
Balanced Budget	A budget in which the estimated revenues are equal to the estimated expenses with reserves and reserve fund adjustments.
Budget	A financial plan for a specified period that outlines planned expenditures and the proposed means of financing these expenditures.
Capital Asset	An asset with a long-term nature.
Capital Expenditure	An appropriation of funds for a capital improvement project or asset. These are nonoperating expenditures to acquire assets which will have a useful life greater than one year.
Contingency	An allotted set of funds available to cover unforeseen events that occur during the fiscal year. These funds are not carried over year-to-year.
Consumer Price Index (CPI)	An indicator of changes in consumer prices experienced by Canadians. CPI is obtained by comparing, over time, the cost of a fixed basket of goods and services purchased by consumers. Since the basket contains goods and services of unchanging or equivalent quantity and quality, the index reflects only pure price change. As CPI is an indicator of changes for goods and services that can be associated with a retail price many public goods and services provided by governments are excluded since they cannot be associated with a retail price. The target population of the CPI consists of families and individuals living in urban and rural private households in Canada.
Debt Servicing	The payment of debt interest and principal over a given period of time. Provincial regulation does not allow the Municipality to issue debt which would result in it exceeding its legislated Annual Repayment Limit (ARL) without approval from the Province.
Expenditures	The cost of goods and services received for both the regular operations and the capital programs.

Term	Definition
FTE (Full-time Equivalent)	A budgeted amount to represent permanent full and part-time productive hours of work. Departments budget hours of work depending on program and service needs.
Fiscal Year	A 12 month period (January 1 through December 31) in which the annual operating budget applies and at the end of which an assessment is made of the County's financial condition and performance of operations.
Fund Accounting	Is an accounting system emphasizing accountability rather than profitability, used by nonprofit organizations and governments. In this system, a fund is a self-balancing set of accounts, segregated for specific purposes in accordance with laws and regulations or special restrictions and limitations.
Fund Balance	Funds accumulated through the under-expenditure of appropriations and/or receiving revenues greater than anticipated and included in the budget.
Grant	A monetary contribution—typically from one level of government to another—as a means to lend support to a specific service, program or function.
Growth	When additional costs are incurred in order to provide the same level of service to more citizens.
Internal Charges	Expenses allocated from one department to another. Internal charges appear as expenditures for the departments in receipt of the service and are equal to the internal recoveries of the departments providing the support.
Internal Recoveries	Amounts recovered by one department from another. Internal recoveries appear as revenue for the departments providing support and are equal to the internal charges to the departments receiving the service.
Life Cycle Costing Practices	The long term financial analysis for the acquisition, renewal and replacement of assets over the asset's useful life.
Long-Term Debt	Matures more than one year after it is issued.
Non-Discretionary	Funds or services that are not spent or provided at the discretion of Council.
Operating Budget	The County's financial plan which outlines proposed expenditures for the upcoming fiscal year and estimated revenues which will be used to finance them.
Performance Measure	Data collected to determine how effective and/or efficient a program is in achieving its objectives. Specific service levels are established for all major services, and then monitored to determine the level of success achieved.
Reserve	Allocation of accumulated net revenue. Reserves don't refer to any specific asset and don't require the physical segregation of money or assets.
Reserve Funds	Assets segregated and restricted to meet the purpose of the reserve fund. Reserve Funds may be: Obligatory – created whenever a statute requires revenues for special purposes to be segregated, or Discretionary – created whenever Council revenues to finance a future project for which it has authority to spend money.
Tax Levy	The total amount to be raised by property taxes for operating and debt service purposes specified in the annual Tax Levy By-law.
Tax Rate	The rate levied on each real property according to assessed property value and property class.
Variances	Differences between actual revenues, expenditures, and performance indicators from those items targeted in the annual budget.