

OVERALL BUDGET



2021 BUDGET



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At a Glance

The 2021 budget contains operating and capital expenditures of \$572M.

The total County operating expenditures is \$470M, broken down as follows by major departments:

- Paramedic Services - \$53M
- LTC - Homes - \$56M
- Ontario Works - \$79M
- Children Services \$49M
- Community Services - \$14M
- Social Housing - \$50M
- Transportation and Engineering - \$24M
- Solid Waste Management - \$61M

The total County capital expenditures is \$102M, broken down as follows by major department:

- LTC - Homes - \$12M
- Simcoe County Housing Corporation - \$19M
- Transportation and Engineering - \$23M
- Solid Waste Management - \$33M
- Lake Simcoe Regional Airport - \$6M

Applying total operating and capital revenues excluding property tax rate increase, reserve use and capital funding leaves a net requirement of \$85M, which is proposed to be funded as follows:

- Capital debt financing of \$6M - internally financed
- Solid Waste Management Carts of \$31M - internally financed. The carts will be expenses over the next 10 years which is their expected minimum life
- Non-DC Reserve use of \$25M - largely driven by planned Social Housing projects, Hospital Alliance capital funding commitments and Asset Management Initiatives
- Development Charge Reserve use of \$23M for growth related projects

In addition to including all the resources necessary to maintain existing services and service levels, the budget contains impacts directly related to COVID-19 as well as items that address areas of growth and initiatives directed by Council to enhance service levels, increase efficiencies and plan for the future.

At a Glance (continued)

These include:

- COVID-19 impacts totaling over \$13.5M
- Continued implementation of the 10-Year Affordable Housing and Homelessness Prevention Strategy, dedicating resources for increasing rental supplements, secondary suites and rental development
- The Simcoe County Housing Corporation capital program includes two major affordable housing developments in the City of Orillia and Town of Bradford West Gwillimbury
- Continued implementation of the Lake Simcoe Regional Airport strategic plan through the expansion of the runway
- LTC - Homes 2021 capital includes the continuation of funding for the redevelopment of Simcoe Village
- Paramedic Services expected call volume growth to be 5.3% in 2021
- Continued development of an Environmental Resource Recovery Centre (ERRC) to improve efficiencies and increase waste diversion rates in the future
- Implementation of the new automated waste collection system to improve continuity of service. Transitioning of waste collection to a cart based automated system will help mitigate driver shortages by improving the physical nature of the work
- Major road construction projects include CR4, CR 27, and CR93 with related road, bridge and intersection components
- Implementation of the 2017 Provincial Growth Plan, including the completion of a Municipal Comprehensive Review in partnership with the member municipalities

COVID-19 Impacts

County staff have been monitoring and assessing the potential financial impacts of COVID-19 to the County since the beginning of the pandemic. This includes an ongoing review of significant operating revenues, expenditures and impact to the capital projects.

Revenue Impacts

COVID-19 Estimated Revenue Impacts				
\$000's				
Description	Revenue Type	Department	Impacts \$ +/-(-)	
			2020	2021
Safe Restart Funding	Subsidies	Various	9,000	
Provincial COVID-19 Related Funding	Subsidies	Ontario Works	688	
	Subsidies	Children Services	11,100	
	Subsidies	Community Services	6,800	
	Subsidies	Paramedic Services	78	
	Subsidies	LTC - Homes	1,099	
	Subsidies	Transit	52	
	Service Partners	Various		1,000
Reduced Interest	Miscellaneous Income	General Municipal	(1,000)	
Total Revenue Impacts			28,817	1,724

Expense Impacts

COVID-19 Estimated Expense Impacts				
\$000's				
Description	Expense Type	Department	Impacts \$ +/-(-)	
			2020	2021
Emergency Payment	Client Benefit	Ontario Works	688	
	Client Benefit	Children Services	11,800	
	Client Benefit	Community Services	6,800	
COVID-19 Shifts	Salaries & Benefits	Paramedics	643	
Up-staffing Shifts	Salaries & Benefits	LTC - Homes & Seniors Services	4,150	4,360
Homes Services Assistants	Salaries & Benefits	LTC - Homes & Seniors Services	391	1,027
Temporary Staff	Salaries & Benefits	Solid Waste Management		311
	Salaries & Benefits	HR, Procurement & Customer Service	100	194
PPE & Cleaning	Cost of Service Delivery	Various	2,574	2,787
Other Costs	Cost of Service Delivery	Various	312	92
Collection Costs	Cost of Service Delivery	Solid Waste Management	3,738	6,230
Scheduling process	Administration	LTC - Homes/IT	556	
Lower meals, training, travel, mileage & other costs	Administration	All	(2,030)	(1,500)
Total Expense Impacts			29,722	13,501
Net COVID-19 Impact - Surplus/(Deficit)			(905)	(11,777)

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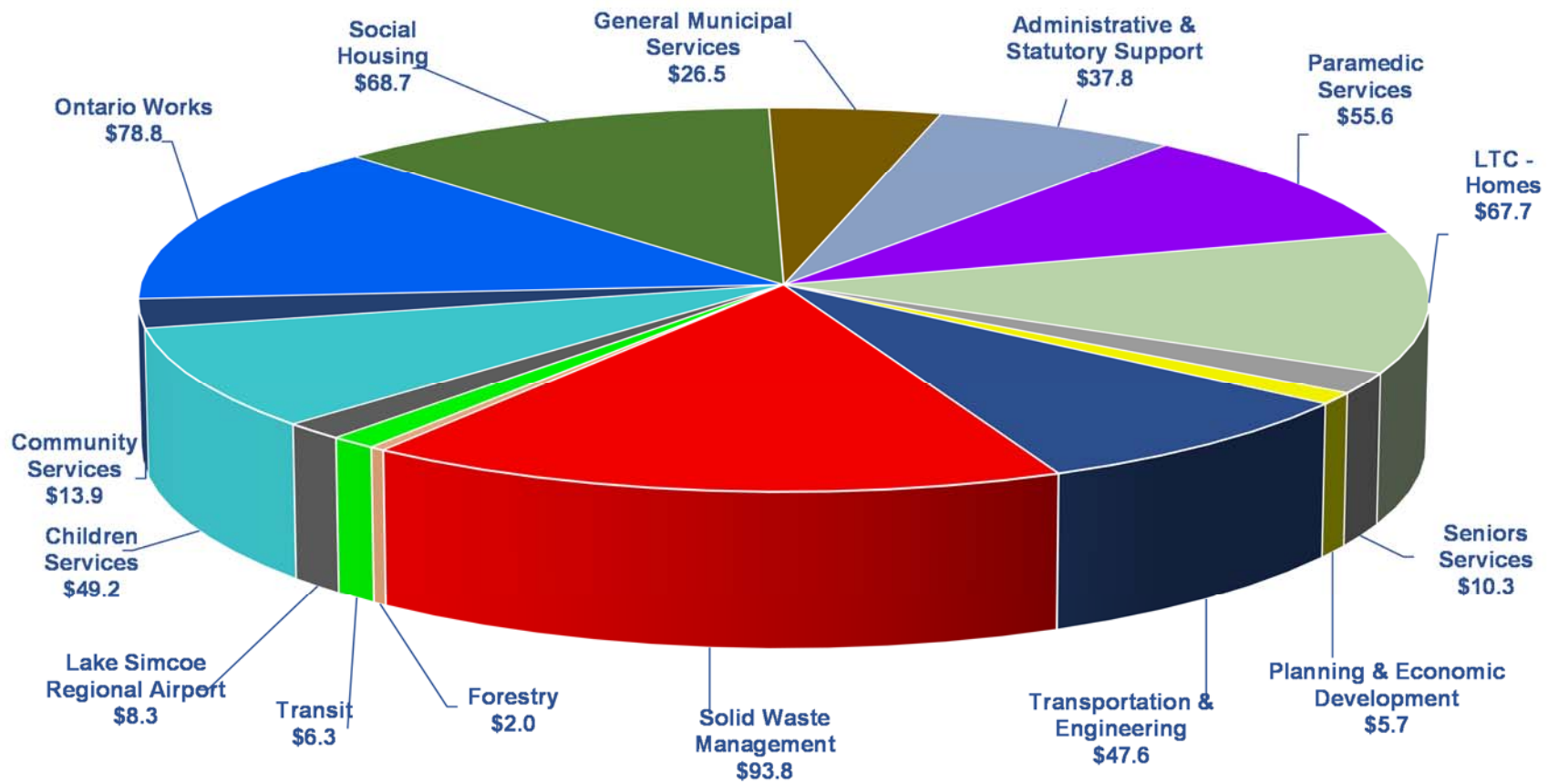


Financial Snapshot

This table summarizes the total County of Simcoe year over year budget and forecast change.

Comparison (000's)	2020		2021	2021B vs 2020F Change		2021B vs 2020B Change	
	Budget	Forecast	Budget	\$	%	\$	%
Operating Revenues	466,202	500,331	491,130	(9,202)	(1.8)	24,928	5.3
Operating Expenses	441,758	472,331	470,645	(1,685)	(0.4)	28,887	6.5
Operating Balance	24,444	28,001	20,484	(7,516)	(26.8)	(3,959)	(16.2)
Gross Capital Requirement	91,779	75,000	101,736	26,736		9,957	
Net Capital Requirement	(36,790)	(36,852)	(26,844)	10,008		9,946	
External Debt	36,886	36,468	33,680	(2,788)		(3,206)	
Internal Debt	211,999	159,989	197,810	37,821		(14,189)	

In Millions

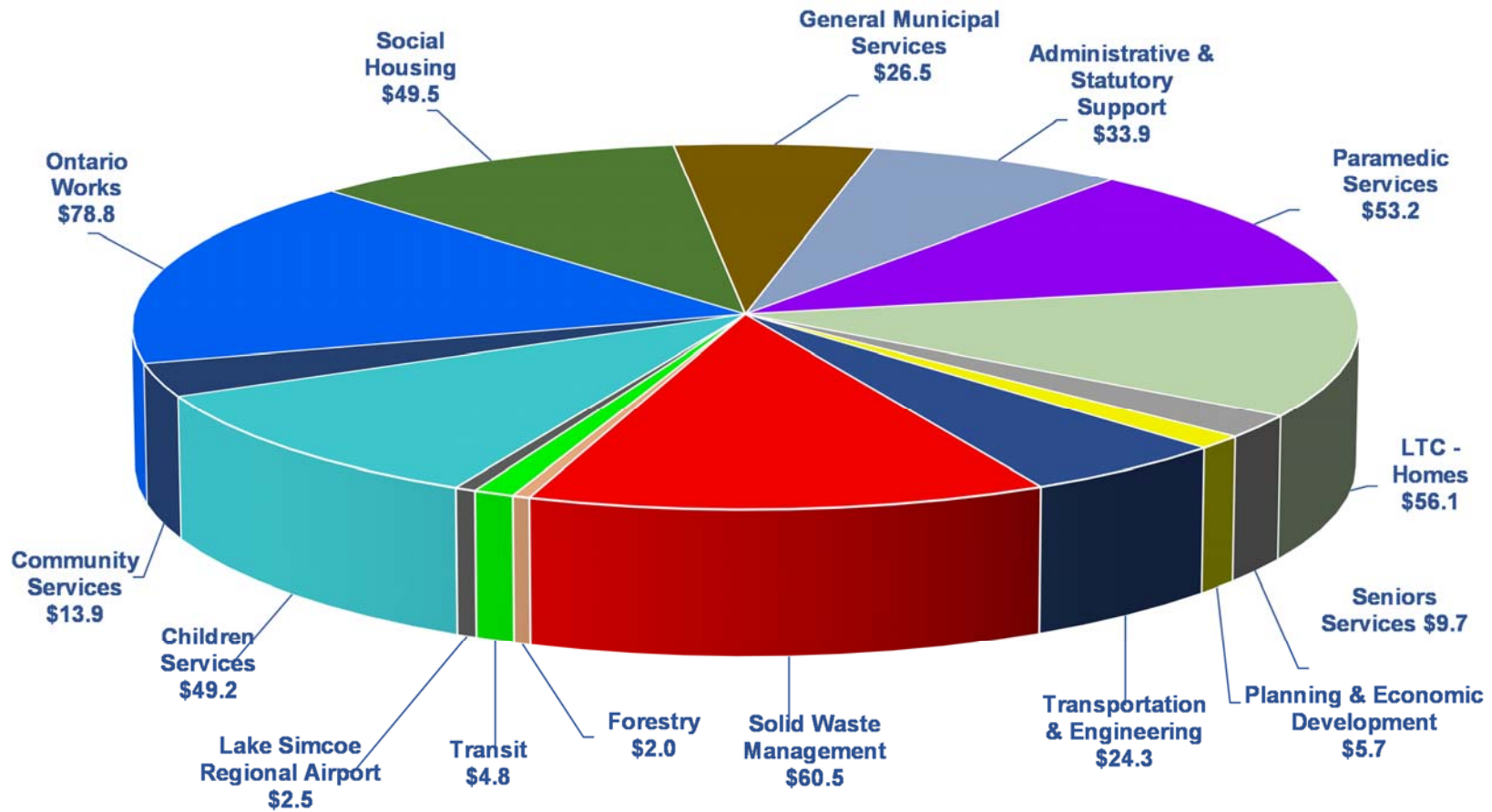


2021 Total County Expenditures: \$572M

2021 BUDGET

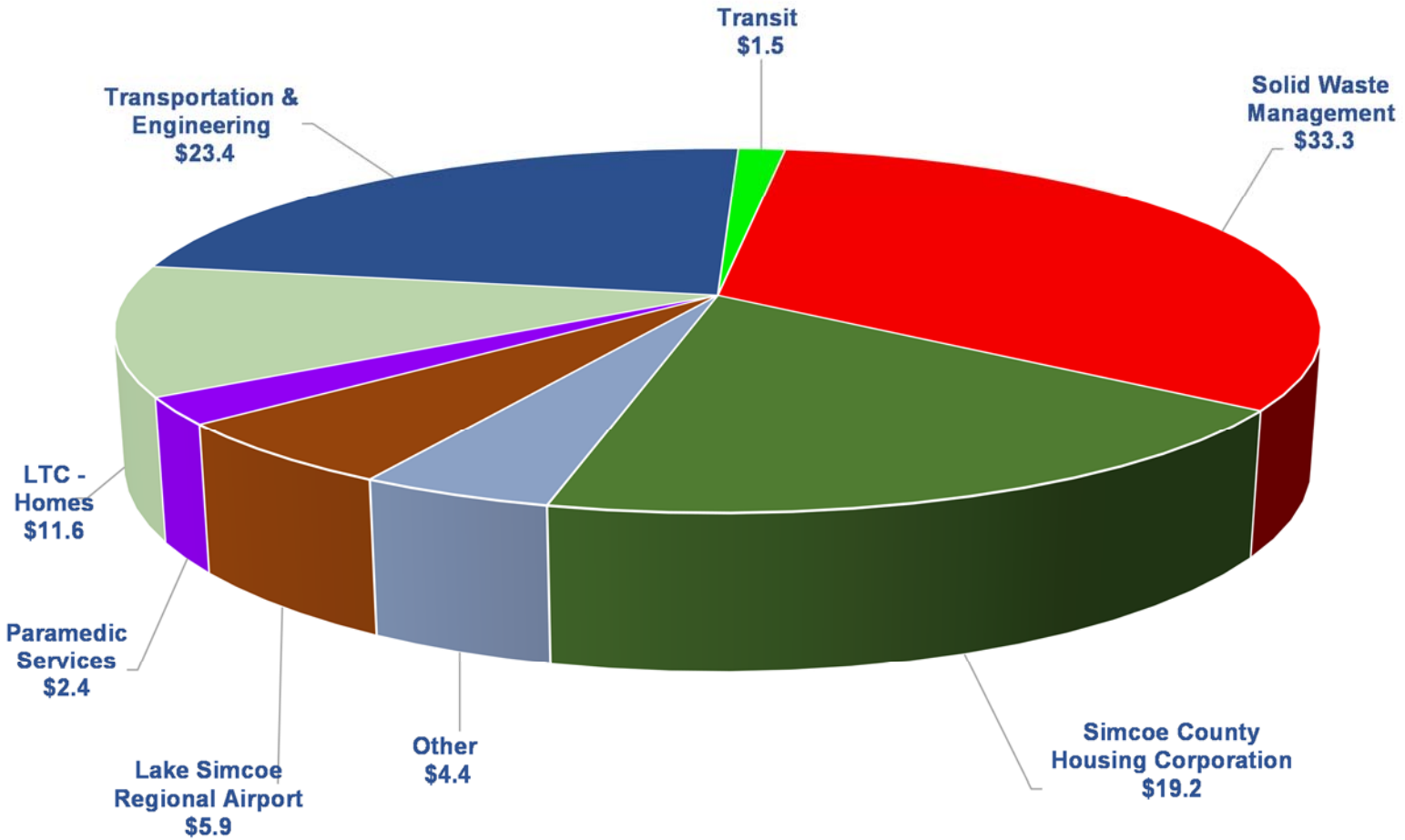


In Millions



2021 Total Operating Expenditures: \$470M

In Millions

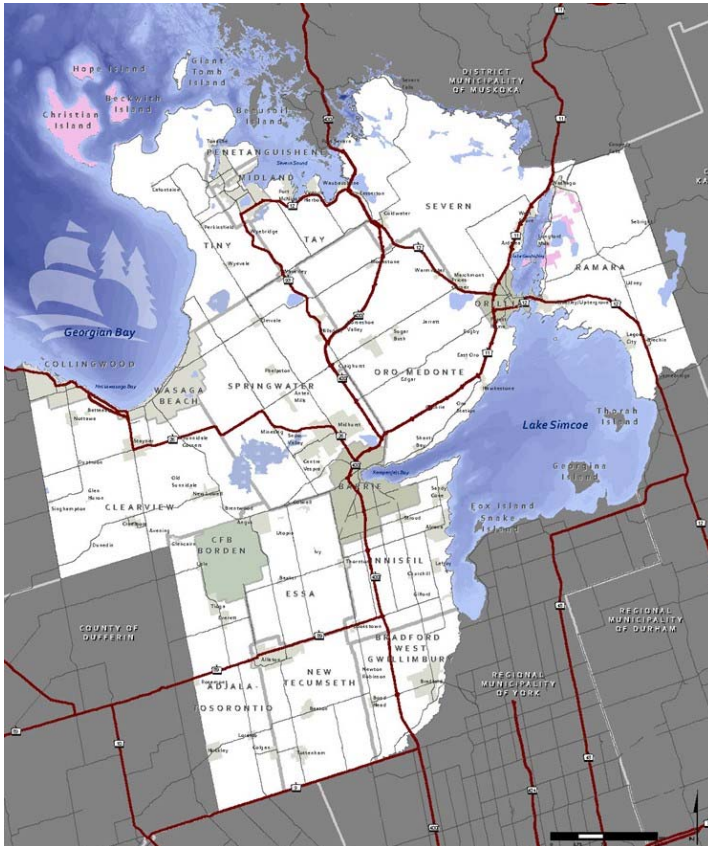


2021 Total Capital Expenditures: \$102M

Overview

County Profile

The County of Simcoe delivers a wide variety of programs and services to meet the needs of local residents and businesses. The County is a dynamic community that continues to experience sustained growth.



- Consists of 16 member municipalities
- Largest County in Ontario based on population - 2016 census
- Third largest County in Ontario based on physical size
- Owns and manages 33,300 acres of County forests
- Borders on 500 kilometres of shoreline
- Maintains more than 1,800 lane kilometres of County roads, 199 bridges and structures, and 60 major signalled intersections
- Plays host to over nine million visitors annually
- Employs more than 2,000 full and part-time people
- Paramedic Services responded to more than 78,000 calls in 2019
- Manages LTC - Homes and Seniors Services in four homes and 544 beds
- Coordinating agency for 911 and Emergency Planning
- Service Manager for the provincially legislated Ontario Works program
- Planning and management of the Licensed Child Care and Early Years System
- Manages and funds homelessness prevention programs
- Responsible for planning, funding and managing of the County's social housing system providing 1,652 units through Simcoe County Housing Corporation (SCHC) and 2,517 units through non-profit organizations
- Responsible for the residential waste and recycling programs, environmental compliance and waste diversion initiative
- Handling of more than 10,900 inquiries per month by Customer Service
- Works with partner municipalities through Planning and Development to guide and influence growth and development policies

County Statistics

Measure	2016	2017	2018	2019	2020*	2021**
General Economic						
Consumer Price Index (Ontario) % Growth	2.0%	1.9%	2.0%	1.9%	2.0%	2.0%
Non-Residential Building Construction Price Index (Toronto)	3.7%	3.1%	4.0%	2.9%	2.0%	2.0%
Infrastructure Ontario - Average yearly lending rate %	3.0%	3.5%	3.5%	2.7%	2.5%	2.7%
Electricity Average Lower Tier Price (¢ per kWh) % Growth	11.2%	(8.0%)	(8.0%)	12.4%	3.0%	2.0%
Natural Gas Average Effective Price (¢/m ³) % Growth	(5.0%)	(10.0%)	(7.0%)	(7.6%)	4.0%	4.0%
Diesel Fuel (\$ per litre) - Ontario Average	\$1.02	\$1.04	\$1.26	\$1.06	\$1.25	\$1.00
Gasoline Fuel (\$ per litre) - Ontario Average	\$1.05	\$1.05	\$1.25	\$1.11	\$1.25	\$1.00
County Population incl. Barrie & Orillia **	479,650	489,000	499,000	511,000	519,000	533,000
Simcoe County Housing Starts (excluding Barrie & Orillia)	2,146	3,830	1,947	1,554	1,615	1,749
Unemployment Rate - Central Ontario*	6.5%	6.0%	6.3%	6.2%	5.2%	7.8%
County Services						
County of Simcoe Tax Rate Increase	2.0%	2.0%	1.0%	2.0%	2.0%	0.0%
Development Charge Receipts (\$M)	23.2	33.4	17.7	17.0	15.6	20.2
Medical Call Volume	65,874	70,073	73,722	78,498	83,275	87,689
Medical Call Volume % Growth	7.8%	6.4%	5.2%	6.5%	6.2%	5.3%
LTC Case Mix Index (acuity / complexity indicator)	98.1%	100.7%	108.1%	107.4%	107.4%	106.8%
Ontario Works Monthly Average Caseload	6,483	5,656	5,479	5,642	5,600	6,500
Social Housing Waitlist	2,979	3,169	3,907	4,293	4,319	4,590
Child Care Provincial Funding (\$M)	30.6	35.4	47.3	95.8	42.5	44.5
Solid Waste Tonnage Collected (curbside & drop-off)	140,120	148,454	144,962	150,072	150,600	165,773
Solid Waste Direct Diversion Rate (curbside & drop-off)	60.8%	60.3%	59.7%	61.0%	61.7%	63.2%
Simcoe County Transit Ridership	-	-	13,443	91,205	152,956	154,616
Simcoe Country Forest (acres)	32,737	32,835	32,940	33,064	33,300	33,300
Simcoe County Museum Total Visitors	32,865	35,591	33,507	40,916	38,500	20,000
Simcoe County Library Co-Operative Circulation	69,124	71,848	74,388	74,703	81,920	83,790

Note:

* 2020 budget

** 2021 projections

** Estimated population between census years of 2012 & 2015. 2% estimated growth from 2017-2021 based on Planning & EDO data

Budget Framework

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

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

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

Balancing the need to provide core services to an expanding population with the desire to pursue new opportunities presents a challenge due to limited revenue sources. County staff have maximized other sources of revenues to support Simcoe County's history of maintaining low tax rates through a strong user pay for service and growth pays for growth philosophy. Where appropriate, service fees and charges have been introduced or increased and services have been aligned with the needs of the growing community.

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

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

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

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

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

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

Budget Process

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

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

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

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

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

Budget Review

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

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

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

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



Dates	Description
November 05, 2020	Special budget meeting
November 10, 2020	Follow-up and finalize budget
November 24, 2020	Adoption of budget

Key Inputs

Plans, Acts and Regulations

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

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

Economic Outlook

The economic prospects for the County of Simcoe are expected to remain good per the Standard & Poor's (S&P) 2019 report. The credit rating firm provided the following; "County of Simcoe 'AA' rating is based on exceptional liquidity, very low debt burden and contingent liabilities, a strong economy and budgetary performance with a stable outlook".

Provincial Subsidies

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

Development Charges and Reserve Funds

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

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

Asset Management Plan

Ontario municipalities must develop asset management plans to meet provincial regulatory requirements. The County has an asset management plan that outlines the state of the local infrastructure including an asset inventory list identifying various attributes of an asset such as the asset condition and replacement cost estimates. The Asset Management Plan provides desired level of service, an asset management strategy and a financing strategy.

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

Debt Capacity

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

The County has a current debt service capacity of \$45M available per year for payments relating to debt and financial obligations under provincial guidelines based on the 2017 Financial Information Return. This would allow additional borrowing if needed.

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

Period	Maximum Borrowing
20 years	\$562M
15 years	\$468M
10 years	\$349M
5 years	\$195M

Financial Principles and Approach

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

The principles followed in the preparation of this budget are:

1. Ensure long-term financial sustainability
 - Determine on a multi-year basis the financial requirements for operating and capital needs
 - Identify any funding gap between revenues and expenditures
 - Ensure there are sufficient revenues to meet long-term operating and financial requirements and balance spending with revenues
 - Plan for the replacement of assets and maintenance of assets through asset management and replacement reserves
 - Maintain existing service levels
 - Keep tax levy impact within cost indices
2. Deliver services in a cost-effective and efficient manner
 - Ongoing reviews of programs on a regular basis to ensure services are delivered in a cost-effective and efficient manner
 - Identify and implement efficiencies
 - Provide sustainable service levels
3. User Fees
 - Ensure that user fees recover program operating costs
4. Manage capital assets to maximize long-term community benefit
 - Maintain the County's assets in a 'state of good repair' in accordance with the Asset Management Plan
5. Implement a capital funding plan to address the County's requirements
 - New asset requirements
 - Develop debt financing program to address the County's capital needs
 - Ensure debt terms are consistent with the life of the asset
6. Maintain reserves at appropriate levels
 - Establish reserves to provide funding for future assets
7. Prudent investment management
 - Invest the County's reserves to achieve optimum return within appropriate risk tolerances

Basis of Accounting and Budgeting

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

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

County View

The County budget is set by determining the yearly needs of the County. These needs or costs are referred to as expenditures, which are offset by the money that comes into the municipality, known as revenue. The revenue is generated through different streams such as provincial subsidies, service partner contributions, user fees, miscellaneous income, grants, reserves, capital funding and the county levy.

Assumptions

- COVID-19 impacts - See COVID-19 impact section
- Tax rate increase of 0% as directed by Council
- Provision of 1% of the levy set aside for strategic land purchases
- Provision of 1% of the levy set aside for Economic Development
- Based on the five year trend, the property asset/additions growth assumption is estimated at 2.5%
- Consumer Price Index 2%
- Supplementary Taxes are estimated at \$4.1M based on the five year trend
- Non Residential Building Construction Price Index 2%
- Utilities projected increase (Natural Gas 4%, Water 4% and Hydro 2%)
- Gasoline and diesel fuel prices estimated at \$1.00 per litre.
- Age Friendly grant \$550K
- Salaries & Benefits are based on current contracts and non-union compensation plan
- Municipal Property Assessment Corporation (MPAC) increase of 0%
- Simcoe Muskoka District Health Unit increase of 24% based on the budget increase communicated in 2019. \$1.6M was set aside in the 2020 budget to assist with this increase
- Provision of \$500K for Hospice capital funding
- Hospital Alliance grant of \$3M
- Post-secondary funding of \$1.5M
- Cost sharing with the Cities of Barrie and Orillia are estimated based on the shared services agreement
- Staffing requirement for FTE's have been projected to meet departmental objectives
- Paramedic medical call volume increase of 5.3%
- Ontario Works monthly average caseload of 6.500
- Lake Simcoe Regional Airport operating costs increase to reflect 90% ownership
- For comparison purposes, the 2020 Council approved budget has been adjusted to include the 2020 Lake Simcoe Regional Airport operating and capital budget amounts

Operating Revenues

The following revenue components represent major sources of revenue to fund the operating expenditures.

Subsidies

Subsidies are one time or ongoing funding from provincial or federal programs.

Service Partners

Service Partners refers to revenues received for the delivery of services to the cities of Barrie and Orillia. Services provided include Ontario Works, Children and Community Services, Social Housing, Paramedic Services and Long Term Care. The County and the Cities are parties to a Municipal Services Management Agreement that outlines the management governance, performance, communications, and cost sharing structure for these services. The current agreement covers a period of five years.

County Levy

The County Levy includes property taxes, property asset/additions, Supplementary Taxes, Heads & Beds and Linear Acreage charges. Property taxes are calculated by multiplying the property assessment values established by Municipal Property Assessment Corporation (MPAC) by the tax rate set for each property class. The taxes levied for municipal purposes are used to fund the County's financial condition, investment in infrastructure, on-going expenditures and liabilities incurred.

User Fees

User Fees are utilized by the County to fund services that are user based versus community as a whole. This reduces the need for property tax by requiring the users of the service to pay for the cost of those services.

Miscellaneous Income

Miscellaneous Income are revenue sources that the County has little control over in terms of the amount, timing or conditions associated with receiving them. Examples are funding from senior levels of government for a specific purpose, an operating surplus or gain from the sale of an asset and recycled materials revenue.

Transfer from Reserves

Transfer from Reserves represent funds that have been previously set aside by Council to fund asset management plans, both the growth and non-growth components of projects, and other specific initiatives.

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Operating Revenues

This table highlights the year over year budget and forecast changes for operating revenues.

Operating Revenues Summary (\$000's)	2020	2020	2021	2021B vs 2020F	2021B vs 2020B
	Budget	Forecast	Budget	Change \$	Change \$
Total Operating Revenues	466,202	500,331	491,130	(9,202)	24,928
Subsidies	203,108	233,499	212,729	(20,770)	9,621
Service Partners *	26,537	27,615	28,375	760	1,837
County Levy **	177,953	179,932	184,635	4,704	6,682
User Fees	40,401	37,785	40,764	2,979	364
Miscellaneous Income	6,665	6,641	6,397	(244)	(268)
Transfer from Reserve ***	11,537	14,860	18,229	3,369	6,693

* Service Partners page 302

**County Levy detail page 22

***Reserve Use detail page 24-25

Property Taxation

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

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

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

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

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

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

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

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County Levy Detail

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

		2021 Levy Budget (\$000's)	
Component			Description
2020 Levy Budget	174,082		The County levy estimate included in the 2020 budget.
2020 Property Asset/Additions Adjustment	1,978		Adjustments made to reflect the actual 2020 returned roll property changes (asset/additions and deletions). This amount does not increase the taxes for the current taxpayer.
2020 Levy adjusted for the actual 2020 returned roll property changes - assets/additions	176,060		This reconciles the 2020 budget to the 2020 tax ratios and tax rate by-law levy estimate.
2021 Property Asset/Additions Estimate	4,402		Estimated at 2.5% growth, the property asset/additions is based on a 5-year historical trend of assessment revenue growth provided by MPAC. This amount does not increase the taxes for the current taxpayer.
2021 Property Tax Increase	-		2021 property tax rate increase is set at 0% for 2021, as directed by Council.
2021 Annual Levy Base	180,462		Amount used for the 2021 tax rate by-law levy estimate.
2021 Supplementary Taxes	4,066		Supplementary Taxes are non-recurring and are the result of growth related assessments/taxes received within the calendar year. Supplementary Taxes are estimated based on a 5-year historical trend. This amount does not increase the taxes for the current taxpayer.
2021 Heads & Beds and Linear Acreage	108		Heads & Beds: these are payments in lieu of taxes for provincial institutions such as public hospitals, universities, community colleges, and correctional facilities. Linear Acreage: this property taxation is for certain Railway, Power & Utility Lands as defined by the Municipal Act.
2021 County Levy Budget	184,635		

The following table illustrates the County Levy budget of \$184.6M broken down by the major services.

Your Tax Dollars			
Levy Support Area	% of Tax Dollars	(\$000's)	Per \$100,000 Residential Assessment Value *
Paramedic Services	11.7%	21,601	\$32.01
LTC - Homes	12.2%	22,442	\$33.25
LTC - Seniors Services	0.1%	178	\$0.26
Ontario Works	2.4%	4,389	\$6.50
Children Services	1.6%	3,022	\$4.48
Community Services	1.3%	2,404	\$3.56
Social Housing	12.3%	22,765	\$33.73
Transportation & Engineering	13.6%	25,022	\$37.07
Solid Waste Management	20.9%	38,516	\$57.07
Planning, Economic Development	3.2%	5,889	\$8.73
Transit	2.3%	4,319	\$6.40
Administrative & Statutory Support **	7.4%	13,572	\$20.11
General Municipal Services ***	11.1%	20,516	\$30.40
Total Taxes based on Services	100.0%	184,635	\$273.57

* All numbers are rounded

** CAO, Clerks, Service Simcoe, Corporate Performance

*** SMDHU, MPAC, Age Friendly Grant, Hospital, Educational Support

Reserve Use

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

Transfer From Reserves breakdown (Operating and Capital) (\$000's)				
Reserves	Transfer From Reserves Operating	Transfer From Reserves Capital	Total Transfers	Detail breakdown
Museum Contingency	60	100	160	- Gallery update - \$60K - Air handler replacements - \$100K
Homes Contingency	499	22	520	- LTC - Homes and Seniors Services Asset Management Plan requirements
Paramedic Contingency	0	150	150	- Power Stretcher purchase
Sunset Village - Residents	0	56	56	- Replacement of exhaust fans
Sunset Village - Reserve	0	500	500	- Replacement of air handler and flat roof
General Contingency	2,376	0	2,376	- YMCA Grant - \$500K - Funding to offset increased SMDHU fees - \$1.1M - Economic Development grants - \$800K
Social Housing	2,836	1,780	4,616	- County Share of Non Profit provider loans - operating - \$1.8M - County Share of Asset Management Plan requirements; operating - \$1.0M, capital - \$16K - Affordable housing developments - \$1.8M

Reserve Use (continued)

Transfer From Reserves breakdown (Operating and Capital)				
(\$000's)				
Reserves	Transfer From Reserves Operating	Transfer From Reserves Capital	Total Transfers	Detail breakdown
Economic Development & Planning	100	3,452	3,552	- EDO In-Market Grant - \$100K - Lake Simcoe regional Airport Runway Expansion - \$3.5M
Waste Management Contingency	9,090	150	9,240	- Additional costs for the 2021 collection contract as directed by Council - \$9M - Cardboard compactor replacements - \$150K
Hospital Reserve	3,000	0	3,000	- Hospital Alliance Funding
Administration Building Contingency	0	70	70	- Administrative Building Asset Management
Various other reserves	96	180	276	- Miscellaneous
Total Transfer from Non-DC Reserve/Reserve Funds	18,057	6,460	24,517	
Development Charges	172	22,705	22,877	- Roads Capital (various), Simcoe Manor Redevelopment, Paramedics (Ambulance and Station), Affordable Housing Projects
Total Transfer From Reserves	18,229	29,164	47,393	

Operating Expenses

The following are the expense categories used to outline costs within the County.

Client Benefits

Client Benefits are expenses paid out to clients or service providers for services that are available and benefit the population of the County. These include Ontario Works benefits, childcare fee subsidy and housing client benefits.

Salaries and Benefits

Salaries and Benefits are the costs related to County of Simcoe employees including wages, health benefits, overtime, group insurance, short-term disability and OMERS.

Administration

Administration costs are the County's non-salary operating expenditures such as MPAC fees, liability insurance, professional services, rent, advertising, office expenses, training and development.

Facilities

Facilities costs refer to the expenses associated to maintain and run the County owned or leased facilities, including building maintenance, utilities and property taxes.

Cost of Service Delivery

Cost of Service Delivery cover the expenditures associated directly with providing services to the residents of the County. These include tipping fees, waste contract and export, food and care supplies, road sand and salt, vehicle expenses, transit costs, grants and health unit assessment.

Transfer to Reserves

Transfer to Reserves are critical to the County's long-term financial plan. They represent funds that are being set aside for future asset management plan requirements, projects or initiatives. Reserves are used to provide stability by smoothing the effect of variable or unanticipated expenditures. Transfer purposes include hospital alliance, strategic land purchases, economic development fund, asset management and future initiatives.

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Operating Expenses

This table highlights the year over year budget and forecast changes for operating expenses.

Operating Expenses Summary (\$000's)	2020 Budget	2020 Forecast	2021 Budget	2021B vs 2020F Change \$	2021B vs 2020B Change \$
Total Operating Expenses	441,758	472,331	470,645	(1,685)	28,887
Client Benefit	141,724	160,690	148,364	(12,326)	6,640
Salaries and Benefits *	155,731	159,808	163,412	3,605	7,681
Administration	21,316	19,795	21,095	1,299	(222)
Facilities	27,278	27,442	28,358	916	1,080
Cost of Service Delivery	77,479	82,345	91,897	9,551	14,417
Transfer to Reserve	18,228	22,251	17,520	(4,731)	(709)

*Salaries and Benefits detail page 52

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Operating Balance

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

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

	2018	2019	2020	2020	2021	2021B vs 2020F Change		2021B vs 2020B Change	
	(\$000's) Actual	Actual	Budget	Forecast	Budget	\$	%	\$	%
Operating Revenues									
Subsidies	210,026	213,625	203,108	233,499	212,729	(20,770)	(8.9)	9,621	4.7
Service Partners	21,617	23,507	26,537	27,615	28,375	760	2.8	1,837	6.9
County Levy	164,623	172,125	177,953	179,932	184,635	4,704	2.6	6,682	3.8
User Fees	36,061	37,234	40,401	37,785	40,764	2,979	7.9	364	0.9
Miscellaneous Income	13,080	11,987	6,665	6,641	6,397	(244)	(3.7)	(268)	(4.0)
Transfer from Reserve	15,212	10,040	11,537	14,860	18,229	3,369	22.7	6,693	58.0
Total Revenues	460,618	468,518	466,202	500,331	491,130	(9,202)	(1.8)	24,928	5.3
Operating Expenses									
Client Benefit	147,556	145,292	141,724	160,690	148,364	(12,326)	(7.7)	6,640	4.7
Salaries	140,962	148,516	155,731	159,808	163,412	3,605	2.3	7,681	4.9
Administration	19,814	21,432	21,316	19,795	21,095	1,299	6.6	(222)	(1.0)
Facilities	24,094	26,757	27,278	27,442	28,358	916	3.3	1,080	4.0
Cost of Service Delivery	71,135	70,169	77,479	82,345	91,897	9,551	11.6	14,417	18.6
Transfer to Reserve	28,746	29,769	18,228	22,251	17,520	(4,731)	(21.3)	(709)	(3.9)
Total Expenses	432,306	441,936	441,758	472,331	470,645	(1,685)	(0.4)	28,887	6.5
Total Operating Balance	28,312	26,582	24,444	28,001	20,484	(7,516)	(26.8)	(3,959)	(16.2)

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Capital Financing

The current capital budget includes total expenditures of \$102M. Capital is funded by the operating balance, reserves, development charge reserves, service partners and senior levels of government.

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

Any shortfall is financed through various debt instruments. In 2021, the financing requirement is \$6M as outlined in the table.

2021 Capital Financing		
		(\$000's)
Capital Expenditures		101,736
Revenue:	Gas Tax	2,199
	Subsidies	3,592
	Other Funding	31,881
	Service Partners	8,055
	Reserves	<u>29,164</u>
Total Capital Revenues		74,892
Operating Balance available for Capital		20,484
2021 Capital Financing Requirement		6,359

Debt Financing

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

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

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

The following key objectives were set out:

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

The total principal and interest payments in 2021 are \$6M with an estimated 2021 year-end debt balance of \$232M.

Debt Financing					
\$M					
Debt Type	Forecasted Year End 2020	Principal Payments	Interest Payments	2021 Debt	Estimated Year End 2021
Paramedic Station Debenture	26.0	1.4	0.7		24.6
Simcoe County Housing Corporation	7.2	1.3	0.3		5.9
Landfill Debt Payment to Municipalities	3.3	0.1			3.2
Unfinanced Development Charges	86.7			2.7	89.4
Unfinanced Capital	73.3	2.2		6.4	77.5
Unfinanced Capital - SWM Carts				31.0	31.0
Total	196.5	5.0	1.0	40.0	231.5

Operating Cash Balance

The following table shows the estimated operational cash balance for 2021. Other funds are held separately and may be used for cash management and emergency cash purposes.

2021 Budget	
Operating Cash Balance (\$M)	
Cash Balance Beginning of Year	53.9
Sources from Operations	
Operating Revenues	472.9
Capital Revenues	14.7
Development Charge receipts	20.2
Less:	
Uses for Operations	
Operating Expenses	453.1
Capital Expenses	<u>98.8</u>
Net Cash from Operations	(44.0)
Finance Sources - (Uses)	
Service Partners - MFC Financing	(1.9)
Provincial LTC Funding Recovery	1.0
Cash Balance - End of Year	9.0

Reserve Balances

Operating Reserves

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

Projected Reserves (\$000's)						
Reserve	2020 Funds Available	Transfer to Reserves Operating	Transfer from Reserves Operating	Transfer to Reserves Capital	Transfer from Reserves Capital	2021 Year End Budget Balance
Waste Management Contingency	13,580	3,700	9,090	0	150	8,040
Archives Contingency	153	1	0	0	0	155
Museum Contingency	467	59	60	0	100	366
Forestry Reserve	3,075	740	0	0	0	3,815
Homes Contingency	0	736	499	1,000	22	1,216
General Contingency	13,584	3,065	2,376	0	0	14,273
Simcoe Village Reserve	362	80	0	0	0	442
Roads Contingency	5,332	0	0	0	0	5,332
Paramedic Contingency	893	397	0	0	150	1,140
Administration Building Contingency	737	150	0	0	70	817
Economic Development & Planning	1,748	1,805	100	0	3,452	0
Tourism Simcoe	256	0	0	0	0	256
Social Services	7,240	0	0	0	0	7,240
Social Housing	24,211	3,523	2,836	0	1,780	23,118
Sunset Village Reserve	481	34	0	0	500	15
Total Reserves	72,119	14,289	14,961	1,000	6,224	66,223

Reserve Funds

Projected Reserves (\$000's)						
Reserve Funds	2020 Funds Available	Transfer to Reserves Operating	Transfer from Reserves Operating	Transfer to Reserves Capital	Transfer from Reserves Capital	2021 Year End Budget Balance
Sunset Village Residents	104	0	0	0	56	48
Georgian Village Suites - Residents	369	52	5	0	4	413
Georgian Village Homes - Residents	94	16	1	0	0	109
Hospital Reserve	4,804	3,000	3,000	0	0	4,804
Georgian Manor Donations	71	145	35	0	176	4
Simcoe Manor Donations	18	5	15	0	0	8
Sunset Manor Donations	16	5	15	0	0	6
Trillium Manor Donations	20	5	15	0	0	10
Simcoe Village Donations	6	0	0	0	0	6
Paramedic (Donations)	10	0	10	0	0	0
Alcona Development	406	0	0	0	0	406
C. Matthews Museum Reserve Fund	4,930	0	0	0	0	4,930
Honour Guard	58	3	0	0	0	60
Total Reserve Funds	10,906	3,230	3,096	0	236	10,804

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Trust Funds

Projected Reserves (\$000's)						
Trust Funds	2020 Funds Available	Transfer to Reserves Operating	Transfer from Reserves Operating	Transfer to Reserves Capital	Transfer from Reserves Capital	2021 Year End Budget Balance
Estate of S.O. Bain	101	0	0	0	0	101
Estate of H.P. Brown	358	0	0	0	0	358
Ross Channen Memorial Fund	3	0	0	0	0	3
Total Trust Funds	461	0	0	0	0	461
Grand Total	83,486	17,520	18,057	1,000	6,460	77,489

Development Charge Reserves

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

A background study for the current Development Charge by-law occurred early in 2016. Process reviews were conducted to ensure stakeholders understand the methods and assumptions used in determining the development charge rates. This process helps to ensure stakeholders understand the infrastructure needs, associated costs, methods and address any concerns. The budget includes estimates based on the County of Simcoe's Development Charge By-Law effective January 1, 2017.

The Development Charge Act, 1997 and other legislation require that municipalities maintain specific reserves. Such reserves include Development Charge Deferred Revenue. Development Charge reserves have been advanced resulting in development charge unfinanced capital. In 2021 unfinanced development charges are to increase by \$2.7M, resulting in a year end unfinanced development charge balance of \$87.7M.

2021 Development Charge Balance (\$000's)	
Development Charge Receipts	20,225
Development Charge Expenditures	22,877
Development Charge Balance	(\$2,651)

Development Charge Reserves (\$000's)	2020 Funds Available	Transfer to Reserve Operating	Transfer from Reserves Operating	Transfer from Reserves Capital	2021 Year End Budget Balance
Paramedic Services	(9,325)	440	0	315	(9,199)
Long Term Care	(6,697)	1,212	0	631	(6,116)
Social Housing	(16,590)	2,332	0	5,677	(19,934)
Public Works	216	198	0	0	415
General Government	8	120	172	0	(43)
Roads and Related	(54,186)	15,417	0	16,058	(54,828)
Solid Waste Management	1,500	505	0	24	1,981
Total Development Charge Reserves	(85,074)	20,225	172	22,705	(87,725)

Risks and Opportunities

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

Risks

- Ongoing COVID-19 pandemic unplanned events and costs such as increased cleaning costs, extra PPEs, Homelessness prevention system
- Further provincial funding reductions or changes
- In year non-profit housing capital loan requests
- Future collective agreements, interest arbitration settlements and pay equity settlements
- Delays in regulatory approval and their impact on construction projects
- Delays in utility relocations and their impact on construction projects
- Unplanned initiatives requiring funding
- Unforeseen legal/legislative challenges
- Human Resources - lost time management
- Current funding model stability
- The Waste Free Ontario Act - timing of regulations and transition of blue box program plan
- Local municipal service challenges as it relates to planning regulations
- Provincial funding for Transit
- Innisfil Heights employment infrastructure funding
- Construction cost impacts from trade agreements and tariffs
- Uncertainty in the provincial legislation related to growth plan
- Reduced development charge revenues
- Supplementary Taxes shortfall if growth trend does not continue

Opportunities

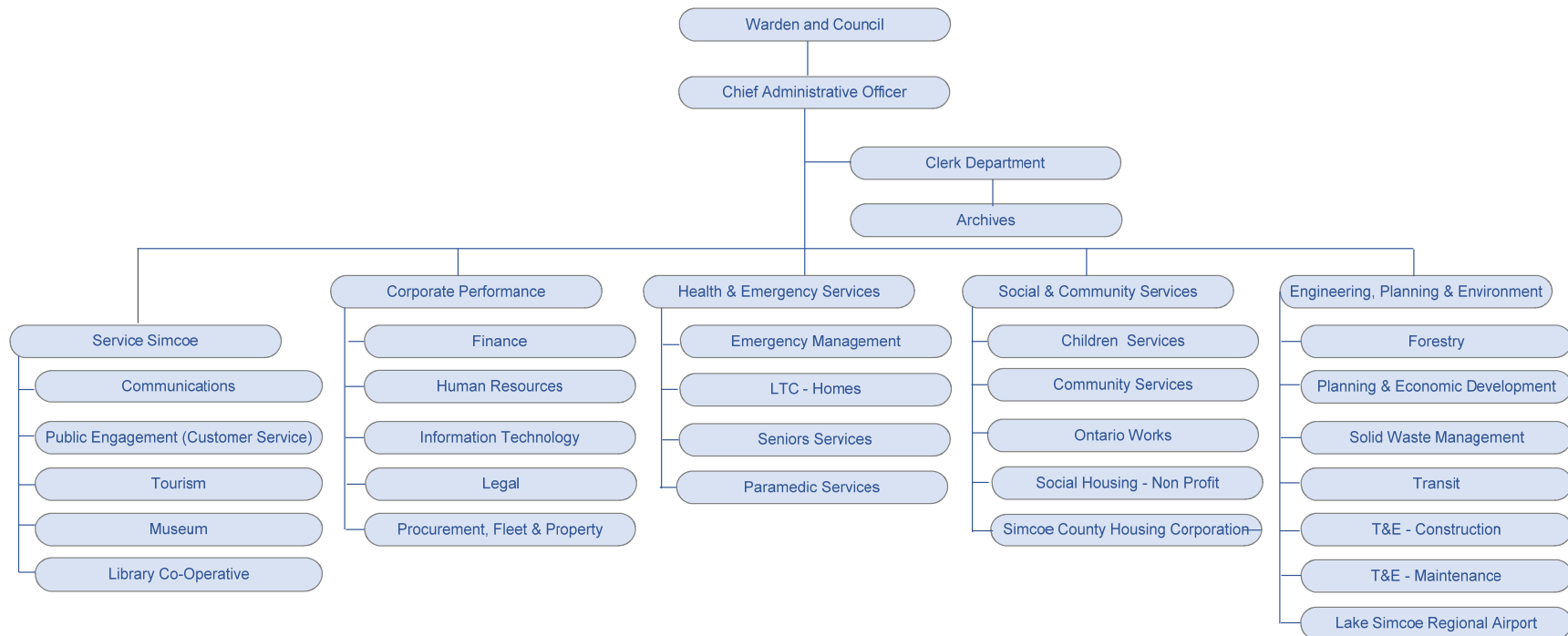
- Municipal partnerships to achieve economies of scale in common service areas
- Taking advantage of additional borrowing opportunities at historical low interest rates
- Receive potential rebates
- Realize market appreciation on County assets (i.e. housing, lands)
- Engage federal government to further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

Department View

Organizational Structure

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

Organizational Structure



Department Summaries

Warden, CAO, Clerks and Archives

This area consists of the Warden & Council, CAO, Clerks and Archives departments.

Warden & Council captures all activities of Council as well as fundraising activities with net proceeds from these events being paid out to various community causes. The CAO area is responsible for implementing Council's decisions and strategic directions, providing leadership and advice on policies, programs and services and to ensure compliance with the Municipal Act. The primary role of the County Clerk is to perform the statutory duties assigned to the position by provincial legislation and County Council, as well as oversee a broad range of responsibilities related to the function of County Council. The Archives department preserves and promotes Simcoe County's cultural and visible heritage as well as provides efficient permanent records management services to the departments of the County of Simcoe, the member municipalities and the City of Barrie.

Department	(\$000's)	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2021B vs 2020F Change	2021B vs 2020B Change
Warden, CAO, Clerks and Archives	Revenues	215	190	188	50	190	140	3
	Expenses	3,173	3,388	3,703	3,264	3,742	478	39
	Operating Balance	(2,958)	(3,198)	(3,515)	(3,214)	(3,552)	(338)	(36)

The 2021 budget includes higher membership costs and standard salary and benefits increases for existing staff.

Service Simcoe

Created in 2017, Service Simcoe is the customer service experience for the County of Simcoe. Six portfolios operate under this service delivery model. The portfolios include: Communications and Events, Marketing and Creative Services, Public Engagement, Tourism Simcoe County, Simcoe County Museum and Library Co-operative.

The approach with this service delivery model is to advance current and future service needs of the County with the goal of an enhanced client service and customer experience. In its three years of operation, the Corporation continues to refine and adjust this team to ensure an effective customer service experience. By placing greater emphasis on public engagement, communication, and marketing efforts both corporately and regionally, through greater synergies with departments, and continuously looking for smoother, and where possible, seamless customer touch points, the goal is to make resident business with the County more

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informed, easy and faster. Marketing efforts are essential in order to relate to residents the services available to them and to help advance social marketing efforts.

Significantly improved synergies continue to be realized between portfolios and other departments, thus improving the customer service experience. Service Simcoe aligns with the County's long-term objectives, providing greater efficiency, and will allow initiatives such as public engagement functions to adapt to growth and demand requirements. This ultimately positions the County to easily adopt 3-1-1 when required in the future. The flexibility within the Service Simcoe portfolios was tested and proven effective since the start of the pandemic and the widespread service demands from COVID-19 impacts. The portfolios served both the emergent needs of the Corporation as well as fast changing information needs of residents.

Department	(\$000's)	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2021B vs 2020F Change	2021B vs 2020B Change
Service	Revenues	553	1,016	479	366	496	129	17
Simcoe	Expenses	6,127	7,257	6,981	6,961	7,417	456	435
	Operating Balance	(5,574)	(6,241)	(6,503)	(6,595)	(6,921)	(326)	(418)

The 2021 Budget includes an increase of four FTE Customer Service Representatives (two temporary, two permanent) to continue managing increasing call volumes and email inquiries as well as the implementation of the new Solid Waste Management collections contract.

Corporate Performance

The Corporate Performance division consists of the support functions: Finance, Human Resources, Information Technology, Legal and Procurement, Fleet & Property. These areas are responsible for the overall administration and support to the operating divisions of the County.

Department	(\$000's)	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2021B vs 2020F Change	2021B vs 2020B Change
Corporate	Revenues	512	439	442	393	472	79	29
Performance	Expenses	19,007	20,610	21,516	20,684	22,229	1,545	714
	Operating Balance	(18,495)	(20,170)	(21,073)	(20,291)	(21,758)	(1,467)	(684)

Corporate Performance continues to focus on operational efficiencies and expense reduction as service and growth pressures continue. Automation to improve operational effectiveness and ongoing cyber security concerns continue to put pressure on IT resources. COVID-19 impact have created a higher demand for services in Human Resources and Procurement, Fleet and Property departments where additional temporary staff have been hired to the end of 2021. Other department initiatives in 2021 include continued employee health and safety, benefits and wellness programs, growth of in-house fleet capacity to enable further expense reductions, and facilities and maintenance optimization at the administration centre and other facilities throughout the County. Additional resource is requested to implement and enhance these initiatives.

General Municipal Services

The General Municipal Services department manages corporate functions within the County placing emphasis on responsible investment and debt management, assessment base management and property taxation. Funding and grants to various community stakeholders such as hospitals and educational institutions are administered through General Municipal Services.

Department	(\$000's)	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2021B vs 2020F Change	2021B vs 2020B Change
General	Revenues	180,659	184,024	187,712	199,834	190,825	(9,009)	3,112
Municipal	Expenses	40,160	32,282	33,483	37,651	26,484	(11,167)	(7,000)
Services	Operating Balance	140,499	151,742	154,229	162,183	164,341	2,158	10,112

The 2021 General Municipal budget includes a 0% levy increase, 0% increase for MPAC and a 24% increase in payments to Simcoe Muskoka District Health Unit. Other major contributions include Georgian College, Lakehead University, Age Friendly grants, Hospice, Lake Simcoe Regional Airport, YMCA Youth Heaven and bursaries. The reduction in the expenses in 2021 budget is attributed to one-time items included in 2020 budget such as payment for the Airport purchase of \$3.7M and the reduced contribution to the YMCA of \$500K. The Roads debenture has been repaid in full and the debenture for the Paramedic Stations was reallocated to the Paramedic Services department.

Health and Emergency Services

Paramedic Services

Paramedic Services provide land ambulance services at a Primary Care Paramedic (PCP) and Advanced Care Paramedic (ACP) level of service with legislated response time requirements. They also offer training programs, public education, Public Access Defibrillator programs and Community Paramedicine services.

Department	(\$000's)	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2021B vs 2020F Change	2021B vs 2020B Change
Paramedic Services	Revenues	33,075	34,686	36,120	36,264	36,772	507	651
	Expenses	46,363	48,955	51,671	51,800	53,214	1,414	1,543
	Operating Balance	(13,288)	(14,269)	(15,551)	(15,536)	(16,443)	(907)	(892)

Paramedic Services continues to provide timely and advanced quality service while responding to an estimated 5.3% (4,414) increase in emergency call volumes over 2020 budget. Funding from the Ministry of Health is expected to increase based on the Ministry template and historical trends resulting in the Ministry funding 48.7% of the 2021 qualifying expenses. In order to maintain response times and meet operational need, three new FTE Paramedic staff are required in addition to the necessary equipment and facilities to ensure appropriate staffing levels to respond to the increasing volume and complexity of calls. In addition, the 2021 budget includes funds necessary to provide personal protective equipment (PPE) to staff related to COVID-19 impacts.

Emergency Management

Emergency Management is responsible for the County of Simcoe's Emergency Response Plan, public and municipal emergency preparedness education and the administration of the 9-1-1 regional system.

Department	(\$000's)	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2021B vs 2020F Change	2021B vs 2020B Change
Emergency Management	Revenues	230	143	136	136	136	0	0
	Expenses	541	538	587	609	532	(78)	(55)
	Operating Balance	(310)	(394)	(451)	(473)	(396)	78	55

Emergency Management public and municipal training programs have grown over the past 10 years. In order to meet the increasing demand for training support, which began in 2019 and continuing into 2021, the Emergency Management department has included \$15K towards the completion of the Community Safety & Wellbeing plan. Costs associated with current and future operating and capital equipment requirements, including chemical, biological, radiological and nuclear equipment and emergency portable generators have also been included.

LTC - Homes

The Long Term Care - Homes provides residents with, high quality, safe, effective and efficient long-term care services in a home-like setting. This department manages 544 Ministry of Long Term Care licenced beds.

Department	(\$000's)	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2021B vs 2020F Change	2021B vs 2020B Change
LTC -	Revenues	44,740	45,597	45,348	48,098	47,331	(768)	1,983
Homes	Expenses	47,862	49,177	48,830	55,552	56,105	583	7,275
	Operating Balance	(3,122)	(3,581)	(3,483)	(7,423)	(8,774)	(1,351)	(5,292)

The majority of the 2021 changes in revenue is provided by the City's of Barrie and Orillia. This is due to the loss of the \$378K High Wage funding that the Ministry will stop providing after March 31, 2021 and the increase in salaries and benefits and PPE related to COVID-19 impacts.

Seniors Services

Seniors Services area provides residents with various age-in-place seniors housing and programs. Housing options include independent living in Life Lease garden homes or suites, retirement living suites and affordable housing suites. Retirement living includes 24 hour care as well as dining room meal service. The balance of the housing options provide purchased care services based on the individual needs of the residents.

In addition to the housing options offered through Seniors Services, programming such as Georgian Day Out operate out of Georgian Manor and Elmvale. This program offers adult day care, which includes hot meals, programming and bathing services. In addition to the previously mentioned services, the Seniors Services area operates other funded programs such as Mobility Clinics, Ontario Telemedicine Network and the Behavioural Support Ontario programs.

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Department	(\$000's)	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2021B vs 2020F Change	2021B vs 2020B Change
Seniors	Revenues	9,502	9,307	9,403	9,295	9,560	265	157
Services	Expenses	9,473	9,348	9,426	9,457	9,738	281	311
	Operating Balance	30	(41)	(24)	(162)	(178)	(16)	(155)

The change in revenue of \$157K is related to increased user fees. The programs funded by the Ministry of Long Term Care or the Local Health Integration Network (LHIN) do not normally receive annual increases. The Ministry of Municipal Affairs & Housing provides rental increase guidelines each year. In 2020, the increase allowance was 2.2%. In 2021, the province has advised a rent freeze and therefore the 2021 budget has 0% increase in the user fees. The increase in expense is attributed to the salaries and benefits as well as the PPE related to the COVID-19 impacts.

Social and Community Services

Ontario Works

The County of Simcoe administers both mandated and non-mandated programs through the Ontario Works department. Ontario Works provides both financial and employment supports to those in need. Financial benefits under this program include income support, temporary care, drug benefits, medical benefits and funds for employment related expenses. Discretionary benefits under this program include emergency dental assistance for adults, funeral coverage, and assistance with health related items for those in receipt of social assistance. Ontario Works also provides services to non-social assistance recipients, which includes emergency dental and housing retention benefits.

Department	(\$000's)	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2021B vs 2020F Change	2021B vs 2020B Change
Ontario	Revenues	65,365	69,646	70,412	75,051	78,005	2,954	7,593
Works	Expenses	65,573	70,240	71,139	75,705	78,794	3,089	7,656
	Operating Balance	(209)	(594)	(727)	(655)	(790)	(135)	(63)

The 2021 Ontario Works budget is calculated based on a caseload of 6,500. 2021 will focus on caseload monitoring as well as targeted employment support strategies for clients with multiple barriers. In addition, enhancements to the Case Management Tracking Tool will further support the caseworker function by providing real time data and outcome measures that will enable staff to more efficiently and effectively support clients while reducing manual processes. As a result of the COVID-19 pandemic, many previous program requirements were temporarily suspended by the Province. With the re-opening of the economy in late summer 2020, a strong emphasis has been established in supporting clients as they move along the employment spectrum. Staff continue to remain flexible and willing to adopt revisions to its service delivery model based on the ever-changing needs and increased uncertainty of our environment.

As part of the province's social assistance modernization efforts, the County of Simcoe continues to expand its service delivery model to incorporate a more modern approach by means of technology. MyBenefits, Reloadable Payment Cards, and Electronic Document Management are all examples of efforts by the Province to modernize the Ontario Works program. Furthermore, the County of Simcoe adopted CONNECT, a text messaging program, which allows for staff and client communication by text messaging. These examples of incorporating technology has allowed for a more accessible program to both applicants and clients, and also reduce a considerable amount of administrative burden and manual processes from a staff perspective.

Children Services

The local Early Learning and Child Care System (ELCC) is managed and funded by the County of Simcoe in accordance with a multi-year Ministry of Education (MEDU) Service Agreement, related Child Care Funding Guidelines, and local municipal policy. The local system includes 193 licensed child care programs, three special needs resourcing agencies, 37 EarlyON Child and Family Centres, and periodic Indigenous led initiatives. Program, staffing, and operating expenses are supported by the County through flow of funding via standard contract management processes. Licensed Care Fee Subsidy is a directly operated program, delivered by County staff located in satellite offices across the region.

Department	(\$000's)	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2021B vs 2020F Change	2021B vs 2020B Change
Children Services	Revenues	51,207	45,677	45,032	51,193	47,033	(4,160)	2,001
	Expenses	52,362	47,048	47,107	53,166	49,168	(3,999)	2,061
	Operating Balance	(1,155)	(1,371)	(2,075)	(1,974)	(2,135)	(161)	(60)

In 2019, the province introduced new cost sharing requirements for Children Services, to be implemented over 2020, 2021, and 2022 respectively. For 2021, Consolidated Municipal Service Managers (CMSM) will be required to cost-share the allowable 10% administrative funding at a rate of 50% provincial and 50% municipal. EarlyON Child and Family Centres funding is exempt from this cost-sharing requirement. Children Services will continue to support the ELCC system as it moves through opportunities and challenges during the coming year.

Community Services

The County of Simcoe is responsible for planning, funding, and managing Local Homelessness Prevention service delivery in accordance with both Provincial and Federal Service Agreements, related Homelessness Prevention Funding Guidelines, and local municipal policy. Local service delivery is provided by homeless shelters, street outreach, supportive housing, transitional housing, and domiciliary care programs. Funding flows to service providers, by the County, through a standard contract management process. Housing Retention is a directly operated program, delivered by County staff located in satellite offices across the region. This programs assists clients in maintaining their housing with the intent to prevent homelessness. The County additionally funds poverty reduction initiatives, developed and implemented by community agencies, and focused on addressing impacts of poverty at the individual/family level. Through the Local Immigration Partnership, the County works with community partners to foster increased service coordination, intended to ultimately support improved social and economic outcomes for immigrants in Simcoe County.

Department	(\$000's)	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2021B vs 2020F Change	2021B vs 2020B Change
Community Services	Revenues	11,388	12,351	11,392	16,121	11,836	(4,286)	444
	Expenses	13,135	14,089	13,188	17,920	13,911	(4,010)	722
	Operating Balance	(1,747)	(1,738)	(1,797)	(1,799)	(2,075)	(276)	(278)

Community Services will continue to engage local stakeholders in identifying opportunities for enhanced client service across the homelessness prevention system, with a retained focus on strengthened service provision for vulnerable populations across the County. Within the context of a larger poverty reduction strategy, the regionalized Housing First Program will continue to assist homeless individuals in moving to positions of greater health and autonomy.

2021 BUDGET



Social Housing

The Social Housing Department is responsible for the planning and service delivery of both social and affordable housing programs which provide a range of community housing options to seniors, families and single individuals.

The Social Housing Department has two distinct areas of responsibility. The first area includes the administration of non-profit housing, whereby the County issues subsidies to non-profit providers and ensures compliance with the Housing Services Act as well as implementing joint federal and provincial affordable housing programs. The second area is the direct management of County owned public housing.

In January 2014, County Council approved a 10-Year Affordable Housing and Homelessness Prevention Strategy. The strategy includes a target to increase the supply of affordable housing by 2,685 new affordable housing units throughout the region by 2024.

Department	(\$000's)	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2021B vs 2020F Change	2021B vs 2020B Change
Simcoe County	Revenues	11,802	13,608	14,658	14,600	15,767	1,168	1,109
Housing Corporation	Expenses	15,006	16,965	18,206	18,067	19,966	1,899	1,760
	Operating Balance	(3,204)	(3,357)	(3,548)	(3,467)	(4,198)	(731)	(651)

The Simcoe County Housing Corporation (SCHC) will continue construction on the affordable housing and community services campus development in the City of Orillia. The site design for affordable housing development in the Town of Bradford West Gwillimbury will commence in 2021. To assist social housing tenants with social work supports across the portfolio, one FTE staff is included in the 2021 budget.

Department	(\$000's)	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2021B vs 2020F Change	2021B vs 2020B Change
Social Housing - Non-Profit	Revenues	26,150	27,048	20,147	24,307	17,146	(7,162)	(3,001)
	Expenses	39,327	38,844	32,730	36,400	29,570	(6,830)	(3,160)
	Operating Balance	(13,178)	(11,795)	(12,583)	(12,093)	(12,424)	(332)	159

The 10-Year Affordable Housing and Homelessness Prevention Strategy continues to guide the activities in the non-profit (NP) community housing system. This includes addressing the urgent repair needs of legislated social housing providers, in particular from a risk mitigation perspective in the County’s role as Service Manager. Initiatives such as the secondary suites and rent subsidy programs continue to assist the County in achieving its affordable housing targets by 2024, as a complement to the Federal-Provincial affordable housing programs. It is anticipated that more information will be forthcoming on streamlined access to community housing and new funding programs from both the Federal and Provincial governments.

Engineering, Planning & Environment

Transportation & Engineering

The Transportation & Engineering department delivers the operational, maintenance, and construction services required for the County's road and bridge system. This is accomplished through the daily maintenance activities, an aggressive program of rehabilitation and reconstruction of the road and bridge infrastructure, and through the application of effective traffic operation and planning principles. The demand for growth is a major challenge facing the County transportation system. The department's goal is to ensure an acceptable level of service is maintained at all times.

Department	(\$000's)	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2021B vs 2020F Change	2021B vs 2020B Change
Transportation	Revenues	6,434	6,461	6,556	6,556	6,504	(53)	(53)
and Engineering -	Expenses	8,863	9,625	9,160	9,036	8,624	(412)	(536)
Construction	Operating Balance	(2,429)	(3,164)	(2,604)	(2,480)	(2,121)	359	483

Transportation & Engineering Construction continues to advance road construction and rehabilitation projects. 2021 will see an update to the Transportation Master Plan including a review of capital projects planned over the long term to ensure they remain aligned with the County of Simcoe overall strategic direction.

2021 BUDGET



Department	(\$000's)	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2021B vs 2020F Change	2021B vs 2020B Change
Transportation and Engineering - Maintenance	Revenues	660	727	603	658	698	40	95
	Expenses	14,073	14,406	14,559	15,002	15,641	639	1,082
	Operating Balance	(13,413)	(13,679)	(13,956)	(14,344)	(14,943)	(599)	(987)

Transportation & Engineering Maintenance will continue to evaluate standard operating procedures for their activities to identify necessary updates and potential efficiencies.

Solid Waste Management

The Solid Waste Management department is divided into facility related activities and waste collections. Facilities include managing waste disposal facilities, monitoring site diversion projects (composting, electronics, tire programs etc.), maintaining environmental compliance for waste disposal facilities and future capacity planning. Waste collections includes contracts and collections for residential waste, curbside diversion projects, green bin program, blue box, special collections, waste auditing of collections, contractors and enforcement of waste management.

Department	(\$000's)	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2021B vs 2020F Change	2021B vs 2020B Change
Solid Waste Management	Revenues	15,178	13,905	11,521	11,098	20,878	9,779	9,357
	Expenses	42,826	49,645	45,121	48,149	60,509	12,360	15,388
	Operating Balance	(27,648)	(35,740)	(33,600)	(37,051)	(39,631)	(2,581)	(6,031)

Solid Waste Management budgeted subsidies are expected to increase based on depressed market conditions for recyclables. Recycling revenues are expected to drop again based on 2020 actuals reflecting continued depressed market rates. Operating expenses have increased mainly due to updates made to current collection contract costs as well as increases resulting from the implementation of the new automated collections contract. Additional increases in operating expenses are budgeted for salary increases based on staffing additions in part due to requirements at sites under pandemic conditions, and increased organics processing costs due to tonnage increases witnessed in 2020 due to every other week garbage collection.

2021 BUDGET



The Forestry department is primarily responsible for the Simcoe County forest, including long-term strategic planning, forest management (harvesting, reforestation, and invasive species management), property and infrastructure maintenance, and the management of recreational uses including compliance. The Forestry department is also responsible for the continued expansion of the Simcoe County forest through strategic land acquisitions. Forestry administers the Forest Conservation By-law.

Department	(\$000's)	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2021B vs 2020F Change	2021B vs 2020B Change
Forestry	Revenues	2,272	2,529	1,747	2,281	1,945	(336)	199
	Expenses	2,449	2,431	1,840	2,375	2,038	(338)	197
	Operating Balance	(177)	97	(94)	(94)	(92)	2	2

In 2021, the County will continue with the forest and habitat restoration project for the Kirtland's Warbler at the Packard forestry tract. Where opportunities exist, forestry operations, infrastructure enhancements and property acquisitions will continue. No major operational changes are expected in the upcoming year.

Planning & Economic Development

The Planning Department develops and maintains the County of Simcoe Official Plan and ensures conformity to provincial policy. The County of Simcoe is the approval authority for local Official Plans and subdivisions for some municipalities. The department assists other County departments on land use matters. The department also administers the Trails Connecting Communities program and the Transit Assistance program.

The Economic Development department is responsible for regional efforts to support the attraction, retention, and expansion of businesses and business opportunities within Simcoe County. It also promotes all areas of Simcoe County to potential investors including key regional assets (e.g. airports, railway). The department also co-ordinates and supports our regional partners to help foster and build capacity for a regional approach to economic development activities. The Department was very busy in 2020 providing support to businesses with regard to COVID19.

Department	(\$000's)	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2021B vs 2020F Change	2021B vs 2020B Change
Planning and Economic Development	Revenues	647	384	611	694	1,088	394	477
	Expenses	5,180	4,808	5,576	5,552	5,732	180	156
	Operating Balance	(4,533)	(4,424)	(4,965)	(4,859)	(4,644)	214	320

2021 BUDGET



In 2021, an economic development grant is being provided to our local municipal partners to be utilized on economic development initiatives and as a result reserve use for operational items has increased. The Planning department will be initiating a number of activities related to the Municipal Comprehensive Review as well as the updating of the Transportation Master Plan in 2021. Carry over funds plus current year budget will be utilized resulting in a reduction to both the development charge revenues and consulting expenses.

Transit

The Transit department launched a regional transit system in 2018 with one Route connecting major hubs within the County of Simcoe with conventional buses. The transit system also includes a specialized transit service for persons with disabilities as part of the service plan. The objective is to provide transportation options to all segments of the population.

Department	(\$000's)	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2021B vs 2020F Change	2021B vs 2020B Change
Transit	Revenues	29	779	1,391	1,334	1,980	646	589
	Expenses	804	2,279	4,630	3,008	4,763	1,755	133
	Operating Balance	(775)	(1,500)	(3,238)	(1,673)	(2,782)	(1,109)	456

In 2019 two transit routes were added that increased costs of operations relating to service contract costs, stop maintenance and vehicle expenses. In addition, Transit also assumed the inter-municipal service from Collingwood to Wasaga Beach. In 2020, two more routes were added Alliston via Beeton to Bradford and Penetanguishene / Midland via Tay and Severn Townships to Orillia. These routes will increase revenues as a result of the route expansion. Provincial Gas Tax funding is based on several factors including ridership history. As Simcoe County LINX remains in its infancy, the exact change in funding is difficult to anticipate. There are no additional routes planned for 2021.

2021 BUDGET



Lake Simcoe Regional Airport

On January 1, 2020, the County of Simcoe became the major stakeholder (90%) of the Lake Simcoe Regional Airport . The purchase of the airport signaled the County’s commitment to supporting this economic asset and expanding the economic opportunities the airport can bring to the region. The airport is designated as an Economic Employment District as part of the Growth Plan for the Greater Golden Horseshoe.

The airport, deemed an essential service, must remain open throughout the COVID-19 pandemic. The airport supports OPP, Hydro ONE, Base Borden, ORNGE and tier-3 air ambulance, amongst corporate freight and private air travel.

Department	(\$000's)	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2021B vs 2020F Change	2021B vs 2020B Change
Lake Simcoe	Revenues	0	0	2,304	2,001	2,471	470	167
Regional	Expenses	0	0	2,304	2,001	2,471	470	167
Airport	Operating Balance	0	0	0	0	0	0	0

The revenue increases are mainly related to the contributions from the City of Barrie and the County which offset increased expenses. The expense increases are mainly driven by the runway expansion which results in the addition of a 0.4 FTE Equipment Operator to provide additional runway snow clearing.

Salaries and Benefits

The County employs more than 2,000 full and part-time employees including seasonal staff which equates to approximately 1,500 Full Time Equivalent (FTE) staff.

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

The staffing change requests table outlines staffing changes proposed for the budget.

The staffing by department table illustrates the number of FTE staff members required to deliver services to residents.

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

Salaries and Benefits

Salaries and Benefits have increased by \$7.7M (4.9%) over the 2020 budget.

This net increase consists of the following:

1. 2020 Council Approved FTE's is broken down into LTC - Homes specific approvals of \$1M (0.7%), and \$4.4M (2.8%). The Other Council Approved FTE's total \$676K (0.4%). All except three of the FTE's are temporary for COVID-19 related needs.
2. 2021 Staffing Requests totals \$1.4M (0.9%). This amount represents a net staffing change of 13.1 split between 2.4 temporary and 10.7 permanent.
3. 2021 Compensation & Benefits net adjustment total \$250K (0.2%). This amount reflects a reduction in WSIB of \$1.2M over the 2020 budget due to a rate change. Compensation and Benefits Adjustment also encompass COLA, salary progression, performance, union contracts and benefits increase.

Salaries & Benefits Summary (\$000's)	2020	2021	\$ +/-	%
2021 vs 2020 (Budget)	Budget	Budget	Change	
Total Salaries and Benefits	155,731	163,412	7,681	4.9%
2020 Council Approved FTE's				
- LTC - Homes: Homes Services Assistant			1,027	0.7%
- LTC - Homes: Up-staffing Shifts			4,360	2.8%
- Other Council Approved FTE's			676	0.4%
2021 Staffing Requests			1,368	0.9%
2021 Compensation & Benefit Adjustments			250	0.2%

Staffing Change Requests

The table below summarizes the staffing addition requests and associated costs. Further details are included in the Department Budget sections.

Staffing Change Requests					
Division	Department	Job Title	# of FTE	Gross Expenditures Wages & Benefits (\$000's)	Net County Impact (\$000's)
Service Simcoe	Customer Service	Customer Service Representative - (2 Permanent & 2 Temporary)	4.0	321	321
Corporate Performance	Human Resources	Reclassification:			
		- Labour Relations Consultant	(3.0)	(386)	(386)
		- Strategic HR Business Partner	3.0	414	414
	Health, Safety, Benefits and Wellness Coordinator	1.0	85	85	
	Procurement, Fleet & Property	Project Support Resource	1.0	109	109
Health and Emergency Services	Paramedic Services	Primary Care Paramedic	3.0	349	242
		Education Co-ordinator	0.25	25	18
		Rotation & Workforce Analyst (30%)	0.3	28	19
	LTC - Homes	Rotation & Workforce Analyst (70%)	0.7	65	51
Social and Community Services	Ontario Works	Case Worker Complement:			
		- 2 Family Support Workers, 4 Employment Support Workers	(6.0)	(581)	(141)
		- 6 Caseworkers	6.0	539	130
	Community Services	Director of Community Programs	1.0	185	128
	Simcoe County Housing Corporation	Tenant Navigator	1.0	101	70
Engineering, Planning & Environment	Planning and Economic Development	Economic Development Officer	(1.0)	(104)	(104)
		Senior Economic Development Officer	1.0	117	117
	Solid Waste Management	Site Supervisor - Temporary	0.4	66	66
	Lake Simcoe Regional Airport	Airport Equipment Operator	0.4	35	35
Total Staffing Change Requests			13.1	1,368	1,175

Staffing by Department

The table below summarizes the FTE count by department. Further details are included in the Department Budget sections.

Staffing by Department (FTE'S)								
FTE'S PER DEPARTMENT		2020 Budget *	2020 Approved		2021 Requests		2021 Budget	
		Perm	Temp	Perm	Temp	Perm	Temp	Perm
Warden, CAO, Clerks and Archives	CAO	3.0						3.0
	Clerks	7.3						7.3
	Archives	8.0						8.0
Service Simcoe	Communications	10.0						10.0
	Customer Service	11.6			2.0	2.0	2.0	13.6
	Library	5.0						5.0
	Museum	19.2						19.2
	Tourism	6.3						6.3
Corporate Performance	Finance	34.3						34.3
	Human Resources	22.5	1.0			1.0	1.0	23.5
	Information Technology	41.3						41.3
	Legal	4.0						4.0
	Procurement, Fleet & Property	35.5	1.0	1.0		1.0	1.0	37.5
Health and Emergency Services	Paramedic Services	260.7				3.6		264.3
	Emergency Management	2.3						2.3
	LTC - Homes	473.7	33.0	1.0		0.7	33.0	475.4
	Seniors Services	77.0	8.0				8.0	77.0

2021 BUDGET



Staffing by Department (continued)

Staffing by Department (FTE'S)								
FTE'S PER DEPARTMENT		2020 Budget *	2020 Approved		2021 Requests		2021 Budget	
		Perm	Temp	Perm	Temp	Perm	Temp	Perm
Social & Community Services	Ontario Works	141.7						141.7
	Children Services	29.2						29.2
	Community Services	11.3				1.0		12.3
	Simcoe County Housing Corporation	48.2				1.0		49.2
	Social Housing - Non-Profit	13.3						13.3
Engineering, Planning & Environment	Roads - T&E - Construction	10.8						10.8
	Roads - T&E - Maintenance	72.5						72.5
	Solid Waste Management	77.1	4.5	1.0	0.4		4.9	78.1
	Forestry	6.7						6.7
	Planning, Economic Development	18.7						18.7
	Transit	3.0						3.0
	Lake Simcoe Regional Airport	9.2					0.4	9.6
Total Staffing by Department		1,463.4	47.5	3.0	2.4	10.7	49.9	1,477.1

* 2020 adjusted for organizational changes

2021 Net Change - Temp	2.4
2021 Net Change - Perm	10.7
% Perm of total FTE's	0.73%

2021 BUDGET

Capital Projects

The capital budget includes total expenditures of \$102M. A significant portion of the capital program is to service growth in the County while the balance of the budget is for the rehabilitation and/or replacement of existing infrastructure.

Simcoe Village Redevelopment

The 2021 budget of \$7M is the second year of expenses towards the redevelopment of Simcoe Manor and Simcoe Village into a combined campus referred to as Simcoe Village. The total project cost is estimated at \$181M. The new campus-like setting will be similar to Georgian Village.

Simcoe Village is planned to include a larger long term care home with 160 beds, seniors co-housing, affordable housing apartment units, life lease suites, life lease garden homes, retirement living, rental townhomes and a village centre with retail amenities. The site development will also include space for future growth, including parking.

Simcoe County Housing Corporation

The capital program includes two major facility developments. The first is located in the City of Orillia. This development is utilizing approximately six acres of a 9.4 acre parcel of land for the creation of one new apartment building which will include a campus social and community services hub approach. This

development is currently in the pre-construction phase for approximately 130 new affordable housing units (including three replacement rent-geared-to-income units). The second major facility development is the site design for the affordable housing development in the Town of Bradford West Gwillimbury.

The main goal of the planned developments is to maximize County owned lands for the purpose of increasing the supply of affordable housing while creating a more sustainable, energy efficient housing portfolio with prudent annual operating costs and consolidation of hub services where appropriate. These development plans support the County's 10-Year Affordable Housing and Homelessness Prevention Strategy and make a significant contribution towards targets in these regions of the County.

Transportation and Engineering Construction

The capital plan has now shifted from CR 90 to other major road reconstruction projects throughout the County. Examples of major multi-year projects with related road, bridge and intersection components are CR 4 and CR 93. In addition, bridge projects include some major rehabilitation to the Old Fort Overhead Bridge on CR 58 in Tay Township and the Suckers Creek Culverts on CR 45 in Ramara.

2021 BUDGET

CR 4

There is a budget of \$14M in 2021 with a total project budget of \$161M. This project will include widening to a four-lane cross section including a paved median, horizontal and vertical alignment adjustments, addition of auxiliary lanes and illumination upgrades at sideroad intersections and roadside protection. This project includes the road section from the north limits of the Town of Bradford, north to the intersection with CR 89, a distance of approximately 10 km.

CR 93 Balm Beach - Penetanguishene

This project has a total cost of \$19M with \$1.8M in 2021. This project includes paved shoulders and off road trails along CR 93 from Hwy 12 north through the Town of Midland to the Town of Penetanguishene limit, as well as construction of a roundabout at the intersection of CR 93 and Vinden/Golf Link Road. This project is a joint effort between the County and the Towns of Midland and Penetanguishene.

Transportation and Engineering Maintenance

The 2021 budget includes regular equipment replacement of a one ton truck, a backhoe, and three plow trucks, as per the fleet replacement schedule. Also included is the addition of a plow truck.

Solid Waste Management

The Solid Waste Management capital budget includes a one-time \$31M spend for the purchase and the distribution of the carts required for automated curbside collection. Additionally, there are several equipment replacements that are recommended based on the County's Asset Management Plan. Projects for the North Simcoe and Mara transfer stations are included.

Transit

In 2021, the Transit department will be increasing the spare ratio of the buses by purchasing three additional 24-passenger buses. The Department is also purchasing an administration vehicle to allow staff to efficiently inspect all routes and buses and general transit matters throughout the county as required.

Lake Simcoe Regional Airport

In 2020, the Lake Simcoe Regional Airport received a \$1.5M grant from the South Western Ontario Economic Development Fund to widen the runway from 100 feet to 150 feet plus install new LED approach lighting. The runway construction will be done in two phases with a total project cost of \$6.6M and a \$5M budget in 2021. A replacement snow blower is required for the increase sized of the runway.

2021 BUDGET



Capital Projects (\$000's)

Project Description Department	Total Project Cost	2021 Budget Expense	Gas Tax	DC	Other	City of Barrie	City of Orillia	Reserves	County Impact
CLK - Records Management Project	800	50	0	0	0	0	0	0	50
Warden, CAO, Clerks and Archives	800	50	0	0	0	0	0	0	50
MUS - Air Handler	100	100	0	0	0	0	0	100	0
MUS - Fire Safety System	100	100	0	0	0	0	0	0	100
Service Simcoe	200	200	0	0	0	0	0	100	100
FIN - Asset Mgmt Regulatory Requirements	250	250	0	0	0	0	0	0	250
IT - Infrastructure Improvement	185	185	0	0	0	0	0	0	185
IT - SAP Upgrade	6,000	2,500	0	0	0	0	0	0	2,500
PFP - Admin Centre Building Components	570	570	0	0	0	0	0	70	500
PFP - Admin Centre EV Charging Station	100	100	0	0	50	0	0	0	50
Corporate Performance	7,105	3,605	0	0	50	0	0	70	3,485
PAR - Ambulance	208	208	0	144	0	53	11	0	0
PAR - Ambulance Replacement	914	914	0	0	0	233	48	0	634
PAR - Bradford Paramedic Station	4,567	412	0	170	0	105	22	0	116
PAR - Power Stretcher Replacement	885	438	0	0	0	111	23	150	154
PAR - Rapid Response Unit Replacement	262	262	0	0	0	67	14	0	181
PAR - Station Site Improvements	193	193	0	0	0	49	10	0	134
Paramedic Services	7,030	2,428	0	315	0	618	127	150	1,219
LTC - Future Capital Redevelopment	5,000	1,000	0	0	0	0	0	0	1,000
LTC - Georgian Manor - Para-Transit Bus	176	176	0	0	0	0	0	176	0
LTC - Homes Building and Equipment	2,194	1,439	0	0	0	169	153	0	1,118
LTC - Scheduling Software	2,000	2,000	0	0	0	309	183	0	1,508
LTC - Simcoe Manor Redevelopment	181,391	7,000	0	631	0	494	465	0	5,411
LTC - Homes	190,761	11,615	0	631	0	971	801	176	9,036

2021 BUDGET



Project Description Department	Total Project Cost	2021 Budget Expense	Gas Tax	DC	Other	City of Barrie	City of Orillia	Reserves	County Impact
LTC - Community Programs Building/Equip	581	581	0	0	0	0	0	581	0
Seniors Services	581	581	0	0	0	0	0	581	0
SCHC - Affordable Housing - Bradford	526	526	0	204	0	134	27	53	108
SCHC - Affordable Housing - Orillia	79,441	17,112	0	5,473	2,392	3,746	769	1,711	3,021
SCHC - Burton Avenue (Barrie)	74	74	0	0	0	19	4	1	51
SCHC - King Street (Midland)	257	257	0	0	0	65	13	3	175
SCHC - Maria Street (Penetanguishene)	156	156	0	0	0	40	8	2	107
SCHC - Miller Park Avenue (Bradford)	71	71	0	0	0	18	4	1	49
SCHC - Oxford Street (Orillia)	64	64	0	0	0	16	3	1	43
SCHC - Peter Street (Orillia)	52	52	0	0	0	13	3	1	36
SCHC - Regent Street (Orillia)	336	336	0	0	0	85	18	4	229
SCHC - Seventh Lane (Wasaga Beach)	181	181	0	0	0	46	9	2	123
SCHC - Sophia Street East (Barrie)	99	99	0	0	0	25	5	1	67
SCHC - Wellington Street West (Alliston)	74	74	0	0	0	19	4	1	51
SCHC - Yonge Street (Elmvale)	141	141	0	0	0	36	7	1	96
SCHC - Yonge Street (Midland)	57	57	0	0	0	15	3	1	39
Simcoe County Housing Corporation	81,529	19,200	0	5,677	2,392	4,277	878	1,780	4,196
RDS - Black River Bridge	7,437	50	0	0	0	0	0	0	50
RDS - Canal Road Bridge	1,954	204	0	0	0	0	0	0	204
RDS - Con 4/5 - Lot 1 Culvert	855	50	0	0	0	0	0	0	50
RDS - Con 4/5 - Lot 10/11 Culvert	1,639	50	0	0	0	0	0	0	50
RDS - CR 10 - Mitchell Bridge	3,283	102	0	51	0	0	0	0	51
RDS - CR 21 / CR 56 Intersection	4,288	245	0	0	0	0	0	0	245
RDS - CR 34 / CR 19 Intersection	3,637	510	0	415	0	0	0	0	95
RDS - CR 4 Reconstruction	162,718	14,081	0	11,943	0	0	0	0	2,138
RDS - CR 45 - Suckers Creek Culverts	1,516	1,346	1,346	0	0	0	0	0	0
RDS - CR 53 / Carson Rd Intersection	4,318	245	0	0	0	0	0	0	245

2021 BUDGET



Project Description Department	Total Project Cost	2021 Budget Expense	Gas Tax	DC	Other	City of Barrie	City of Orillia	Reserves	County Impact
RDS - CR 88 / 5th SR Intersection	8,711	1,829	0	1,706	0	0	0	0	123
RDS - CR 93 - Balm Beach-Penetanguishene	18,801	1,780	0	1,602	0	0	0	0	178
RDS - Glen Huron Bridge	2,014	51	0	0	0	0	0	0	51
RDS - Line 7 Oro / Hwy 11 to CR 22	36,149	35	0	32	0	0	0	0	3
RDS - Old Fort Overhead Bridge	3,879	100	0	0	0	0	0	0	100
RDS - Sturgeon River Bridge	984	853	853	0	0	0	0	0	0
RDS - Walkers Creek Culvert	2,552	265	0	0	0	0	0	0	265
RDS - Weatherall Bridge	921	50	0	0	0	0	0	0	50
Transportation and Engineering - Construction	265,657	21,846	2,199	15,749	0	0	0	0	3,897
RDS - 1 Ton Truck Replacement	57	57	0	0	0	0	0	0	57
RDS - Backhoe Replacement	148	148	0	0	0	0	0	0	148
RDS - Beeton Garage Floor Upgrade	30	30	0	0	0	0	0	0	30
RDS - Plow Truck	309	309	0	309	0	0	0	0	0
RDS - Plow Truck Replacement	927	927	0	0	0	0	0	0	927
RDS - Ramara Garage Lunchroom Reno	50	50	0	0	0	0	0	0	50
Transportation and Engineering - Maintenance	1,521	1,521	0	309	0	0	0	0	1,212
SWM - Cardboard Compactor	150	150	0	0	0	0	0	150	0
SWM - Cart Purchase & Distribution	31,525	31,525	0	0	31,000	0	0	0	525
SWM - Loader Replacements	738	738	0	0	0	0	0	0	738
SWM - Pick-up Truck Replacement	46	46	0	0	0	0	0	0	46
SWM - Site 2 Back-up pump	50	50	0	0	0	0	0	0	50
SWM - Site 52 Site Improvements	235	235	0	0	0	0	0	0	235
SWM - Site 7 Site Improvements	305	155	0	0	0	0	0	0	155
SWM - Site Improvements and Paving	265	265	0	24	0	0	0	0	241
SWM - Skid Steer Replacement	122	122	0	0	0	0	0	0	122
Solid Waste Management	33,436	33,286	0	24	31,000	0	0	150	2,112
TRN - Administration Vehicle	40	40	0	0	0	0	0	0	40

2021 BUDGET



Project Description Department	Total Project Cost	2021 Budget Expense	Gas Tax	DC	Other	City of Barrie	City of Orillia	Reserves	County Impact
TRN - Conventional Buses	1,496	1,496	0	0	0	0	0	0	1,496
Transit	1,536	1,536	0	0	0	0	0	0	1,536
LSRA - Pickup Truck Replacement	61	61	0	0	61	0	0	0	0
LSRA - Runway Broom Attachment	120	120	0	0	120	0	0	0	0
LSRA - Runway Expansion	6,902	5,036	0	0	1,200	384	0	3,452	0
LSRA - Runway Snow Blower	650	650	0	0	650	0	0	0	0
Lake Simcoe Regional Airport	7,733	5,867	0	0	2,031	384	0	3,452	0
Total	597,889	101,736	2,199	22,705	35,473	6,250	1,806	6,460	26,844

2021 BUDGET



Fleet Inventory by Department

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

2021 Vehicle Budget								
Division	Department	Total Vehicles 2020	Vehicle	2021 Budget (\$ 000's)	2021 Budget # of Units	Disposal # of Units	Total Vehicles 2021	
Warden, CAO, Clerks & Archives	Warden	1	Automobile				1	
Service Simcoe	Library	1	Van				1	
	Museum	1	Pick-up Truck				1	
		1	Roll Off Truck				1	
		1	Tractor				1	
	3					3		
	Tourism	1	Van				1	
Corporate Performance	Procurement Fleet & Property	7	Service Vehicles				7	
Health and Emergency Services	Paramedic Services	46	Ambulances	1,122	7	6	47	
		18	ERVs	262	3	3	18	
		2	Logistic Support				2	
		2	Command Post/PAD				2	
		2	Utility Vehicle				2	
		1	Director/Admin Vehicle				1	
	71		1,384	10	9	72		
		Emergency Planning	3	Generator				3
	LTC - Homes/Seniors Services		4	Buses	176	1	1	4
			3	Vans				3
0			Pick-up Truck				0	
7		176	1	1	7			

2021 BUDGET



2021 Vehicle Budget							
Division	Department	Total Vehicles 2020	Vehicle	2021 Budget (\$ 000's)	2021 Budget # of Units	Disposal # of Units	Total Vehicles 2021
Engineering, Planning & Environment	T&E - Construction	3	Pick-up Trucks				3
	T&E - Maintenance	14	Pick-up Trucks				14
		10	1 Ton Trucks	57	1	1	10
		40	Plows	1,236	4	3	41
		6	Graders				6
		1	20/25 Ton Float Trailer				1
		12	Loaders/Backhoes	148	1	1	12
		2	Excavator				2
		1	Gradall				1
		1	Forklift				1
		7	Tractors				7
		2	Paint Trucks				2
		1	Wood Chippers				1
				97		1,441	6

2021 Vehicle Budget								
Division	Department	Total Vehicles 2020	Vehicle	2021 Budget (\$ 000's)	2021 Budget # of Units	Disposal # of Units	Total Vehicles 2021	
Engineering, Planning & Environment	Solid Waste Management	2	Bulldozer				2	
		16	Loader	738	2	2	16	
		5	Roll Off Truck					5
		4	Compactor					4
		10	Pick-up Truck	46	1	1	10	
		1	Grass Cutter					1
		1	Float Trailer					1
		9	Walking Floor Trailer					9
		4	Excavators					4
		5	MEU, Pup Trailer					5
		7	Skid Steer	122	2	2	7	
		1	Forklift					1
		5	Highway Tractor					5
		1	Screening Plant					1
		1	Shredder Trailer					1
		2	Grinder					2
		2	53' Trailer					2
		1	Service Vehicle					1
		1	Rock Truck					1
		1	Dump Truck					1
0	Straight truck					0		
1	Water Truck					1		
1	Front End Truck					1		
		81		906	5	5	81	

2021 Vehicle Budget							
Division	Department	Total Vehicles 2020	Vehicle	2021 Budget (\$ 000's)	2021 Budget # of Units	Disposal # of Units	Total Vehicles 2021
Engineering, Planning & Environment	Forestry	6	Pick-up Trucks				6
	Transit	4	32 passenger bus				4
		0	Admin vehicle	40	1		1
		15	24 passenger bus	1,496	3		18
		7	Para-Transit Vans				7
		26		1,536	4		30
	Lake Simcoe Regional Airport	2	Pick up truck	61	1	1	2
		0	Runway snow blower	650	1		1
		5	Tractors				5
		1	Grader				1
		8		711	2	1	9
		315	Total Vehicles	6,155	28	21	322

Long Term Planning

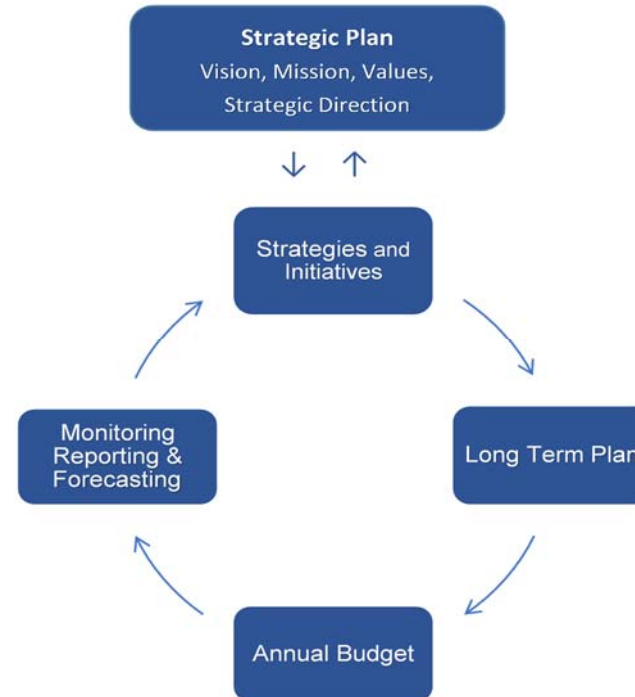
Budgeting and the Long Term Plan

Long term planning is a powerful tool to help make informed decisions to ensure the County’s future vitality and economic stability. The long-term plan identifies and analyzes current and future events and their effect on the County’s short and long-range goals and objectives. Building upon these efforts, the 2021 budget and long-term financial plan will refer to some of the major issues facing the County of Simcoe.

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

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

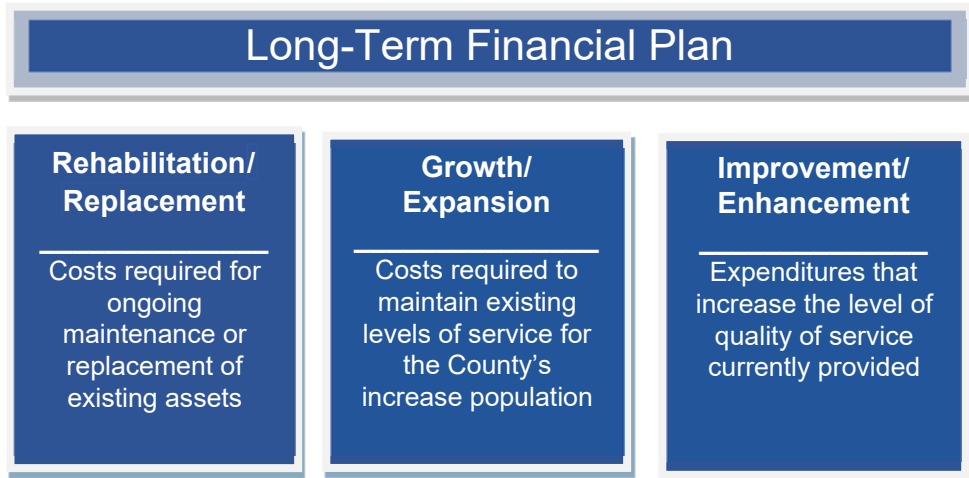
Strategic Planning Cycle



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

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

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



2021 BUDGET



Long Term Financial Plan

The 2021 budget plus the next five years of the long-term financial plan have been included to provide a view of the budget in relation of the longer term outlook. Considering the long term will ensure the County continues to be in a strong financial position. The LTFP is the 2020-29 version approved by Council.

County of Simcoe (\$000's)	2021 Budget	2021 LTFP	2022 LTFP	2023 LTFP	2024 LTFP	2025 LTFP	2026 LTFP
Operating Revenues							
Subsidies	212,729	200,776	201,806	208,459	209,231	210,358	210,829
Service Partners	28,375	26,640	28,569	28,842	27,549	29,388	28,644
Levy	180,570	180,206	186,512	193,039	199,794	206,785	214,022
Supplementary Taxes	4,066	3,000	3,000	3,000	3,000	3,000	3,000
User Fees	40,764	39,591	40,103	43,248	44,797	52,698	53,420
Miscellaneous Income	6,397	6,940	7,127	4,085	4,840	4,391	4,455
Transfer From Reserve	18,229	7,877	10,626	10,613	5,838	9,726	7,789
Total Revenues	491,130	465,031	477,744	491,286	495,049	516,347	522,159
Operating Expenses							
Client Benefit	148,364	137,668	141,992	142,197	134,980	138,794	134,327
Salaries	163,412	158,712	164,267	169,783	175,048	181,038	185,845
Administration	21,095	21,531	22,430	21,506	21,772	22,699	22,529
Facilities	28,358	27,435	28,059	29,912	30,686	33,531	33,008
Cost of Service Delivery	91,897	73,155	73,856	73,475	74,819	79,435	80,325
Transfer To Reserve	17,520	17,582	17,378	18,058	19,176	20,559	20,534
Total Expenses	470,645	436,083	447,983	454,932	456,481	476,055	476,569
Total Operating Balance	20,484	28,947	29,761	36,354	38,568	40,292	45,590
Capital							
Capital Revenue	74,892	59,607	87,431	105,381	80,770	47,283	37,061
Capital Expenses	101,736	95,463	150,600	172,167	138,106	106,574	53,540
Net Capital	(26,844)	(35,857)	(63,169)	(66,787)	(57,336)	(59,291)	(16,480)
Net Requirement	(6,359)	(6,909)	(33,409)	(30,433)	(18,768)	(18,999)	29,110

