



# Finance Department Annual Report – 2023

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Please contact [accessibility@scugog.ca](mailto:accessibility@scugog.ca) / 905-985-7346.



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181 Perry Street, Port Perry ON, L9L 1A7

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## Director's Message



I am very proud of the achievements made by the Township of Scugog Finance department in 2023. Financial management is a critical part of the Township's function, and our work supports all operating departments in their efforts to deliver superior services to the taxpayer. This annual report highlights some of the department's accomplishments over the past year as reported by this amazing team of people.

Modernizing the operation of the finance department has been an ongoing objective of staff and we continue to look for ways to streamline processes. In 2023 staff worked on a project that restructured the account numbers assigned for tracking activity. This restructuring has resulted in a more searchable listing that allows for improved reporting capabilities and will reduce the time spent linking transactions for reports. The project involved updates to all other programs that import into or extract data from the financial system. The last of these changes are expected to be completed early in the new year. Staff are already seeing the benefits of the change and are pleased with the positive feedback from the operating departments.

In addition, staff implemented a new software program to manage the Township's inventory of capital assets from purchase to disposition. The new software will allow for reporting and benchmarking, both tasks were previously limited due to the excel spreadsheet-based tracking used. As part of this project, the Township is also having a new Maintenance Management system implemented to track work done on the assets. These systems will work together and support the Township's Asset Management Plan and Policy requirements. They will also provide staff with a common database for asset information and reduce the need for duplicate files in each department.

Finance staff continue to work closely with Public Works staff to advance the objectives of the Asset Management Plan. Finance staff track the Township's inventory of assets and work with departments to promote good asset planning practices.

Financial management is very important, and staff are always looking for ways to improve policies to ensure processes are clear and applied consistently. In 2023 finance staff prepared and Council approved a new Pre-Authorized Payment Arrears Plan for property

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owners who have fallen behind and want to work with the Township to ensure their property taxes are current. To address the requirements of the Public Sector Accounting standards Board, staff prepared and Council approved a new policy related to Asset Retirement Obligations. This policy was needed for the 2023 reporting year and staff are working with their consultant to calculate the costs of these future obligations. In response to Provincial changes introduced with Bill 109, Homes for Everyone Act, 2022, staff prepared policies related to the acceptance of financial securities for development agreements. These changes bring the Township in line with other municipalities, legislative requirements and made the process clear for all staff and external users of the Township's Financial Statements.

I want to sincerely thank the entire team for all of their hard work, and I look forward to the completion of the many exciting projects and initiatives underway for 2024!

A handwritten signature in black ink that reads "Laura E. Barta, CPA, CMA".

**Laura E. Barta, CPA, CMA**  
**Director of Finance / Treasurer**

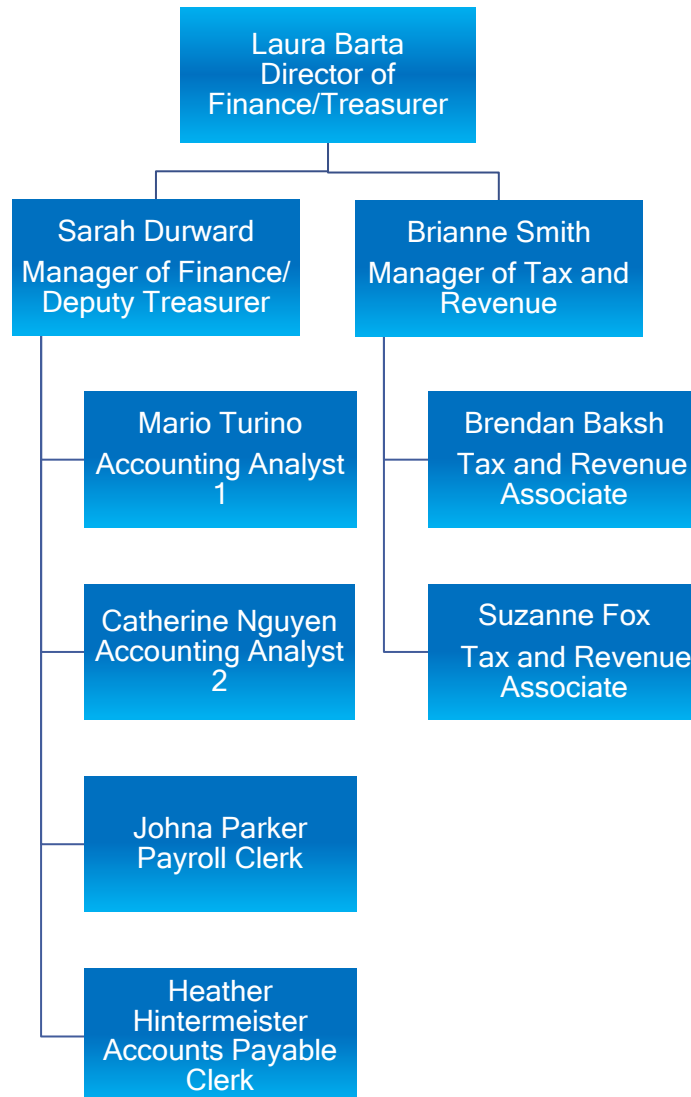


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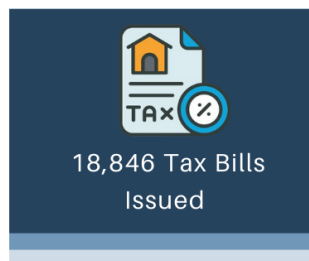
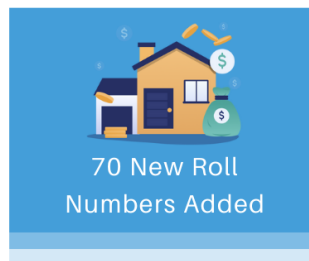
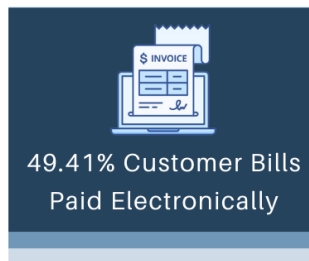
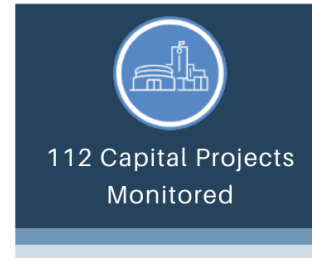
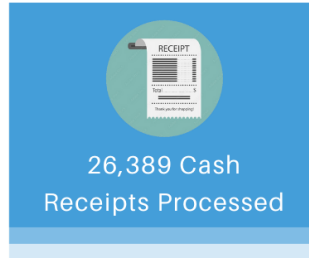
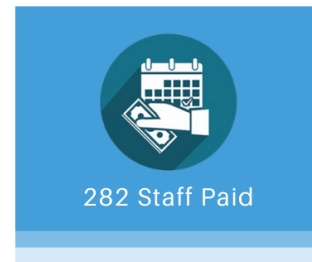
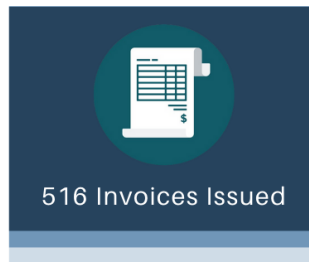
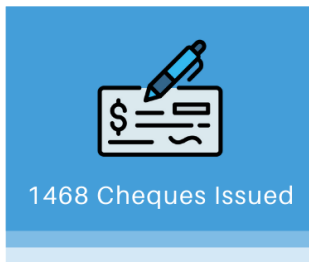
## Finance Team Organizational Chart

The Finance staff are a team of hardworking and dedicated individuals, that together successfully provide a wide range of services for the Township including Budget Management and control, Financial Reporting and Analysis, Asset Management Planning and Registry, Risk Management and Insurance, Payroll, Property Taxation, Revenue Billing and Collections, Procurement, Corporate Accounting, and support to all operating departments.



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## Finance By The Numbers





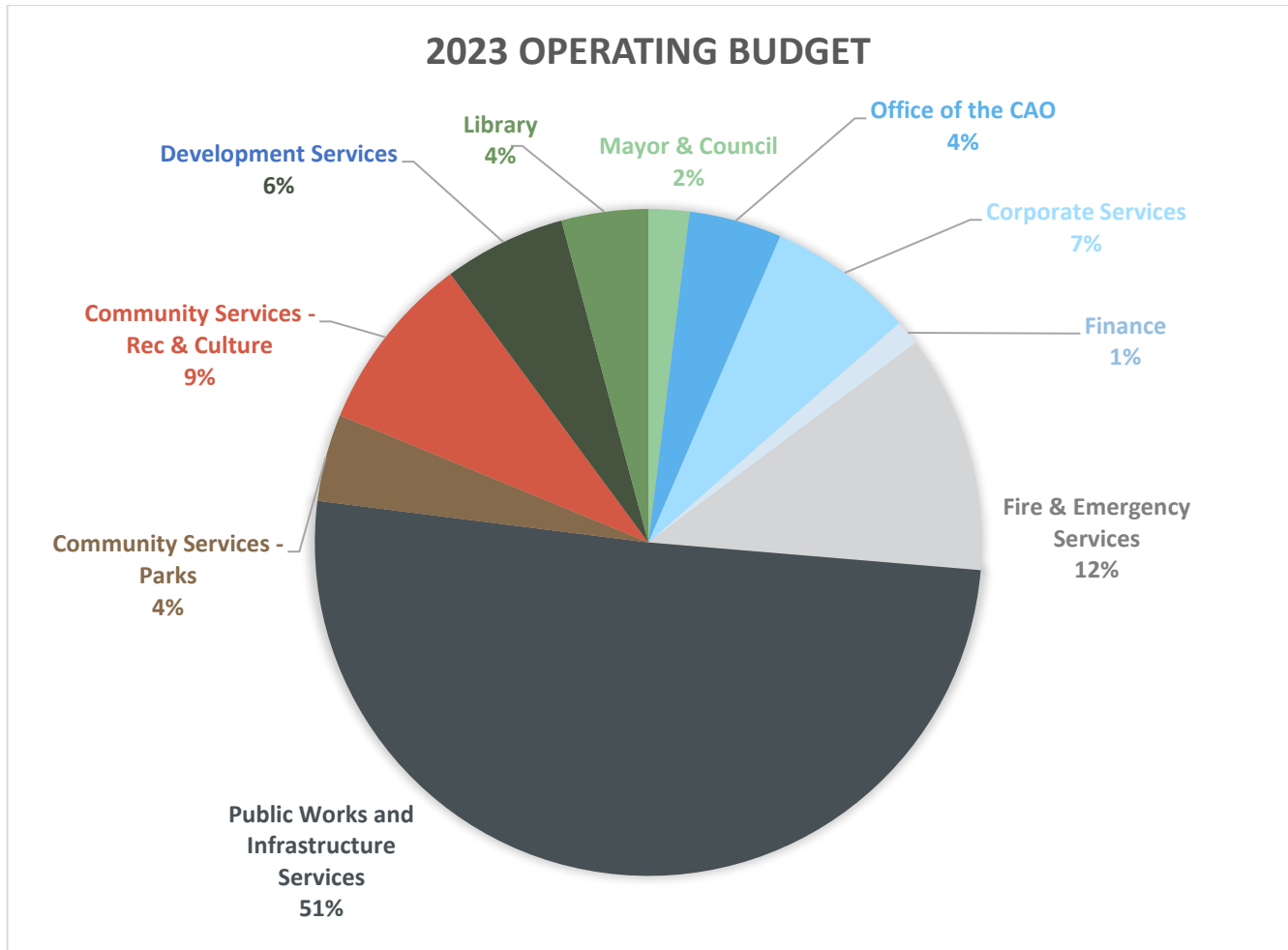
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# Finance Operating Budget



**2023 Finance Operating Budget = \$216,700**

**This Represents 1.23% of 2023 Township Operating Budget**



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# 2023 Operating Improvements

Implementation of New Chart of Accounts and updates to reports. This change allows for consistent numbering between departments and extraction of data based on the object of the entry.

Alias	NEW GL Acct #	NEW Acct Description
J-100-110-76100-0000	10-20-120-000000-7150	M&C Insurance
J-100-110-71910-0000	10-20-120-000000-7300	M&C Computer Supplies
J-100-110-79900-0000	10-20-120-000000-7420	M&C Expenses General
J-100-115-79100-0000	10-20-120-000000-7420	M&C Expenses General
J-100-110-71710-0000	10-20-120-000000-7600	M&C Conf & Seminars Registration
J-100-110-71800-0000	10-20-120-000000-7640	M&C Memberships & Subscriptions
J-100-110-72200-0000	10-20-120-000000-7650	M&C Travel & Mileage
J-000-000-21140-0000	10-20-150-102000-2300	M&C GOLF TOURNY Def Rev
J-100-110-47000-0000	10-20-150-102000-5402	M&C GOLF TOURNY Event Fees
J-100-110-77040-0000	10-20-150-102000-7420	M&C GOLF TOURNY Expenses General
J-100-117-47060-0000	10-20-150-102510-4500	M&C MGALA Event Donations
J-100-117-47061-0000	10-20-150-102510-4510	M&C MGALA Event Fees

Implementation of Asset Management Software to track details on all Township assets. Each asset is listed in the software with relevant details that can be updated or reported on.

Asset ID	Class	Category	Segment	Department	Function	Profile	Profile Group	Name	In-Service Date	Historical Cost	Valuation Cost	Amortization Method
1	Infrastructure	Road Network	HCB - Asphalt	PWP	No Function	HCB - Asphalt	Default Group	Victoria Corners Road	2011-01-01	\$0.00	\$0.00	Straight-Line
2	Infrastructure	Road Network	HCB - Asphalt	PWP	No Function	HCB - Asphalt	Default Group	Jacobsen Blvd, Seinfeld	2018-01-01	\$0.00	\$0.00	Straight-Line
3	Infrastructure	Road Network	LCB - Surface Treated	PWP	No Function	LCB - Surface Treated	Default Group	Portview Road	2011-01-01	\$0.00	\$0.00	Straight-Line
4	Infrastructure	Road Network	LCB - Surface Treated	PWP	No Function	LCB - Surface Treated	Default Group	King Street, Prince Albert	2011-01-01	\$0.00	\$0.00	Straight-Line
5	Infrastructure	Road Network	HCB - Asphalt	PWP	No Function	HCB - Asphalt	Default Group	Brook Street, Prince Albert	2018-01-01	\$0.00	\$0.00	Straight-Line
6	Infrastructure	Road Network	HCB - Asphalt	PWP	No Function	HCB - Asphalt	Default Group	Rose Street, Prince Albert	2017-01-01	\$0.00	\$0.00	Straight-Line
7	Infrastructure	Road Network	HCB - Asphalt	PWP	No Function	HCB - Asphalt	Default Group	King Street	2017-01-01	\$0.00	\$0.00	Straight-Line
8	Infrastructure	Road Network	HCB - Asphalt	PWP	No Function	HCB - Asphalt	Default Group	King Street	2017-01-01	\$0.00	\$0.00	Straight-Line
9	Infrastructure	Road Network	HCB - Asphalt	PWP	No Function	HCB - Asphalt	Default Group	King Street	2017-01-01	\$0.00	\$0.00	Straight-Line
10	Infrastructure	Road Network	HCB - Asphalt	PWP	No Function	HCB - Asphalt	Default Group	King Street	2017-01-01	\$0.00	\$0.00	Straight-Line
11	Infrastructure	Road Network	HCB - Asphalt	PWP	No Function	HCB - Asphalt	Default Group	King Street	2017-01-01	\$0.00	\$0.00	Straight-Line
12	Infrastructure	Road Network	HCB - Asphalt	PWP	No Function	HCB - Asphalt	Default Group	Oyler Drive	2011-01-01	\$0.00	\$0.00	Straight-Line
13	Infrastructure	Road Network	HCB - Asphalt	PWP	No Function	HCB - Asphalt	Default Group	Mikeelin Drive	2017-01-01	\$0.00	\$0.00	Straight-Line
14	Infrastructure	Road Network	HCB - Asphalt	PWP	No Function	HCB - Asphalt	Default Group	Ambleside Drive	2018-01-01	\$0.00	\$0.00	Straight-Line
15	Infrastructure	Road Network	HCB - Asphalt	PWP	No Function	HCB - Asphalt	Default Group	Brae Valley Drive	2011-01-01	\$0.00	\$0.00	Straight-Line
16	Infrastructure	Road Network	HCB - Asphalt	PWP	No Function	HCB - Asphalt	Default Group	Brae Valley Court	2011-01-01	\$0.00	\$0.00	Straight-Line
17	Infrastructure	Road Network	HCB - Asphalt	PWP	No Function	HCB - Asphalt	Default Group	Bonnie Brae Court	2011-01-01	\$0.00	\$0.00	Straight-Line
18	Infrastructure	Road Network	HCB - Asphalt	PWP	No Function	HCB - Asphalt	Default Group	Perryview Drive	2017-01-01	\$0.00	\$0.00	Straight-Line
19	Infrastructure	Road Network	HCB - Asphalt	PWP	No Function	HCB - Asphalt	Default Group	Greenway Boulevard	2017-01-01	\$0.00	\$0.00	Straight-Line
20	Infrastructure	Road Network	HCB - Asphalt	PWP	No Function	HCB - Asphalt	Default Group	Mead Road	2011-01-01	\$0.00	\$0.00	Straight-Line
21	Infrastructure	Road Network	HCB - Asphalt	PWP	No Function	HCB - Asphalt	Default Group	Catwell Drive	2018-01-01	\$0.00	\$0.00	Straight-Line
22	Infrastructure	Road Network	HCB - Asphalt	PWP	No Function	HCB - Asphalt	Default Group	Anders Drive	2018-01-01	\$0.00	\$0.00	Straight-Line
23	Infrastructure	Road Network	HCB - Asphalt	PWP	No Function	HCB - Asphalt	Default Group	Winchurch Drive	2018-01-01	\$0.00	\$0.00	Straight-Line
24	Infrastructure	Road Network	HCB - Asphalt	PWP	No Function	HCB - Asphalt	Default Group	Brandon Road	2011-01-01	\$0.00	\$0.00	Straight-Line
25	Infrastructure	Road Network	HCB - Asphalt	PWP	No Function	HCB - Asphalt	Default Group	Old Simcoe Road	2017-01-01	\$0.00	\$0.00	Straight-Line
26	Infrastructure	Road Network	LCB - Surface Treated	PWP	No Function	LCB - Surface Treated	Default Group	Gerraw Road	2018-01-01	\$0.00	\$0.00	Straight-Line
27	Infrastructure	Road Network	HCB - Asphalt	PWP	No Function	HCB - Asphalt	Default Group	Old Simcoe Road	2017-01-01	\$0.00	\$0.00	Straight-Line
28	Infrastructure	Road Network	HCB - Asphalt	PWP	No Function	HCB - Asphalt	Default Group	Old Simcoe Road	2017-01-01	\$0.00	\$0.00	Straight-Line
29	Infrastructure	Road Network	HCB - Asphalt	PWP	No Function	HCB - Asphalt	Default Group	Old Simcoe Road	2017-01-01	\$0.00	\$0.00	Straight-Line
4,768										\$179,226,875.60	\$0.00	

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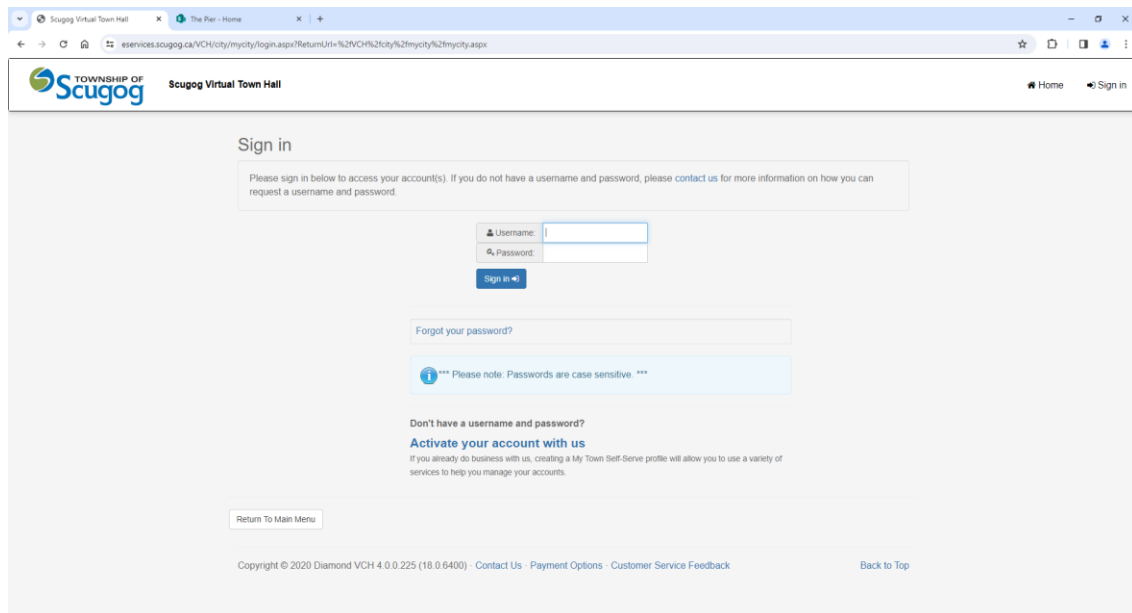




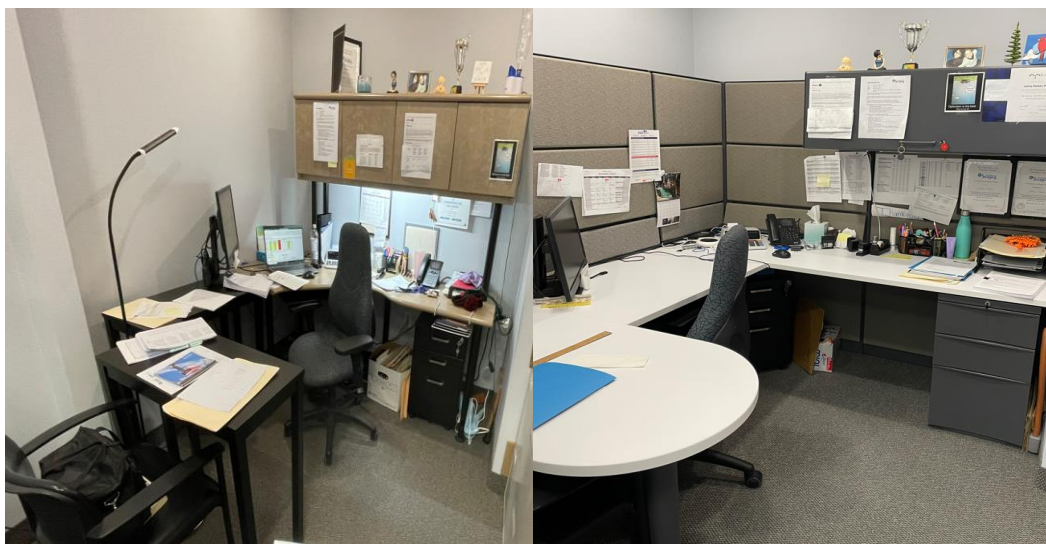
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Implementation of Virtual Town Hall software to allow property owners to access their property information remotely. The software can be accessed through the Township's website and will require the property owner to obtain a username and password to access their property tax account details. This change will be promoted through an insert in the final property tax billing and on the Township website.



With the 2021 Finance office move and reconfiguration, the design of the payroll office did not allow for a full-size desk. In 2023 a new workstation unit was added to allow for the most ergonomic use of the space available. Old to New.



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## Staff Accomplishments

### **Congratulations to Finance Staff Having Service Anniversaries in 2023**

Johna Parker – 10 Years

### **Welcome to New Finance Team Members**

Heather Hintermeister – Accounts Payable Associate

Maria Turino – Financial Analyst

Three Finance staff participated in the successful negotiation of a new four-year Collective Agreement. This was challenging especially when one of those members was a union representative and the other two represented management.

Finance staff issued an RFP and Initiated a Fees and Charges review for fiscal 2024. The completion of this project was a corporate effort resulting in updated fees for all operating areas with an understanding of the true cost of providing the optional services to the Public. The study will be finalized in 2024 with the update of the Building Permit and Planning Fees.

### **Finance Team – December 2023**

Left to Right – Catherine, Suzanne, Brianne, Heather, Maria, Johna, Brendan, Sarah, Laura



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## Looking Ahead To 2024

2024 is expected to be another busy year. We are continuing to look for system modernization opportunities and ways to improve our operations. We will continue to review old policies and update or modernize them as needed. Some of the larger projects we are working on include the following:

- Promotion of enrollment in the new Virtual City Hall application by property owners in the Township. Once enrolled, property owners will be able to access their property information online and make payments on their accounts using the software.
- Finalizing the implementation of the newly restructured chart of accounts used in the financial system. This will allow us to better address the needs of departments and allow for improved reporting capabilities.
- Enhancements to better utilize the new capital assets software. While it is active and operational, staff are working to develop reports and procedures that will help us track progress in achieving the objectives outlined in the Township's Asset Management Plan.
- Continuing to promote enrollment for the use of emailed receipts and paperless invoice processing.
- Staff are working with other departments to complete the preparation of the updated Development Charges (DC) Background Study. This is required to support the new DC bylaw for 2024.



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## Department Team

***Tax and Revenue Associates***

Suzanne Fox  
Brendan Baksh

***Accounts Payable Associate***

Heather Hintermeister

***Financial Analyst 1***

Maria Turino

***Financial Analyst 2***

Catherine Nguyen

***Payroll Clerk***

Johna Parker

***Manager of Tax and Revenue***

Brianne Smith

***Manager of Finance / Deputy Treasurer***

Sarah Durward

***Director of Finance / Treasurer***

Laura Barta