



# Municipality of Huron Shores

## Service Delivery Review

Final Report

July 2024



Municipality of Huron Shores–Service Delivery Review

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# Disclaimer

This report has been prepared by KPMG LLP (“KPMG”) for the Municipality of Huron Shores (“Client”) pursuant to the terms of our Agreement with the Client dated and signed October 25, 2023. KPMG neither warrants nor represents that the information contained in this report is accurate, complete, sufficient or appropriate for use by any person or entity other than Client or for any purpose other than set out in the Engagement Agreement. This report may not be relied upon by any person or entity other than Client, and KPMG hereby expressly disclaims any and all responsibility or liability to any person or entity other than Client in connection with their use of this report.

This report is based on information and documentation that was made available to KPMG at the date of this report. KPMG has not audited nor otherwise attempted to independently verify the information provided unless otherwise indicated. Should additional information be provided to KPMG after the issuance of this report, KPMG reserves the right (but will be under no obligation) to review this information and adjust its comments accordingly.

Pursuant to the terms of our engagement, it is understood and agreed that all decisions in connection with the implementation of advice and recommendations as provided by KPMG during the course of this engagement shall be the responsibility of, and made by, the Municipality of Huron Shores. KPMG has not and will not perform management functions or make management decisions for the Municipality of Huron Shores.

This report may include or make reference to future oriented financial information. Readers are cautioned that since these financial projections are based on assumptions regarding future events, actual results will vary from the information presented even if the hypotheses occur, and the variations may be material.

Comments in this report are not intended, nor should they be interpreted, to be legal advice or opinion.

KPMG has no present or contemplated interest in the Municipality of Huron Shores nor are we an insider or associate of the Municipality of Huron Shores . Accordingly, we believe we are independent of Municipality of Huron Shores and are acting objectively

**01**

# **Executive Summary**

# Municipality of Huron Shores–Service Delivery Review

## Executive Summary

### A. Background to the Review

KPMG LLP (“KPMG”) has been retained by the Municipality of Huron Shores (the “Municipality”) to undertake a review of the Municipality’s services. As outlined in the terms of reference for our engagement, the overall goal of the review was to assist in an objective evaluation of current service offerings provided by the Municipality, with the view of identifying potential opportunities intended to maximize value-for-money, minimize pressure on taxes and contribute towards the long-term sustainability of the Municipality.

With respect to this engagement, KPMG’s specific role includes:

- Assisting the Municipality with the establishment of a methodology for the review;
- In conjunction with the Municipality’s staff, undertaking analysis of services, internal processes, service levels and associated costs and funding; and
- Summarizing the results of our analysis and presenting potential opportunities to the Municipality.

To achieve the above, the following major work steps took place:

01	Project Initiation	An initial meeting was held with the Chief Administrative Officer-Clerk to confirm the terms of the review including the objectives, deliverables, methodology and timeframes.
02	Current State Assessment	This phase assessed the current state of the Municipality and its departments and included a review of relevant municipal information, the development of municipal service profiles and facilitated discussions with both Council and staff to gain perspective on municipal services.
02	Review of Current Service Delivery Models	<p>Upon the completion of current state assessment, the municipal service profiles were finalized in collaboration with the Municipality. The service profiles illustrate the services offered by the Municipality, the rationale for service delivery, the current service level standard and service delivery model, financial performance, and benchmarking information.</p> <p>This phase also included an analysis of the current procedures and practices. KPMG facilitated workshops where key municipal processes were mapped out using Lean Six Sigma methodology and potential improvements were identified.</p>
04	Jurisdictional Analysis	KPMG conducted jurisdictional analysis comparing the Municipality with five (5) agreed upon similar municipalities. The intent of the analysis is to provide additional context as to the operations of the Municipality in relation to the identified peer group.
05	Opportunity Identification	Based on the facilitated discussions held throughout the review process, KPMG assisted in the identification of potential opportunities for change enhancing efficiencies, reducing operating costs and increasing non-taxation revenues.
06	Reporting	KPMG consolidated all of the previous phases and provided the Chief Administrative Officer-Clerk a draft final report for the Municipality’s review. Upon the acceptance of the contents of the draft final report, KPMG issued a final report for the municipal service delivery review and presented its findings to Council on June 12th, 2024.

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# Executive Summary

B. Process and Service Based Opportunities for Consideration

The results of the review provide the Municipality with thirteen (13) specific items for their consideration which identify operational change (financial and non-financial) and the potential for increases in non-taxation revenues. In addition to those opportunities, an additional 29 opportunities were identified for the consideration of the Municipality to improve upon the effectiveness and efficiency within its internal processes. The opportunities identified as part of the review are summarized below.

Nature of Opportunity	Opportunity	Anticipated Benefit
Operating Efficiency	Explore the acquisition of a new financial software package	Enhanced decision-making and service delivery
Operating Efficiency	Review of the Number of and Structure of the Municipality's Committees	Enhanced decision-making and service delivery
Revenue Generation/ Operating Efficiency	Review the current approach to the provision of access to community facilities to community groups	Enhanced decision-making and risk mitigation
Operating Efficiency	Explore the current approach to municipal by-law enforcement with the potential of increasing upon the service level	Enhanced service delivery
Operating Efficiency	Refine municipal performance management	Enhanced decision-making and service delivery
Operating Efficiency	Establish a facility maintenance service within the organization	Risk mitigation
Operating Efficiency	Identify and pursue formal shared services with neighbouring municipalities.	Enhanced decision-making and service delivery
Revenue Generation	Explore the establishment of a capital levy for the purpose of creating another revenue stream for the Municipality's capital needs	Potential increased capital specific revenues in excess of \$50,000 annually





Municipality of Huron Shores–Service Delivery Review

# Executive Summary

B. Process and Service Based Opportunities for Consideration (Continued)

Nature of Opportunity	Opportunity	Anticipated Benefit
Operating Efficiency	Increase the frequency of the tendering for professional service	Enhanced decision-making and service delivery
Revenue Generation	Review the Municipality's approach to user fees	Enhanced decision-making
Operating Efficiency	Implementation of an electronic records management policy	Potential capacity gains within the organization
Operating Efficiency	Explore the acquisition of software for cemetery operations	Enhanced decision-making and service delivery
Operating Efficiency	Establish a Standard Operating Procedure for the identification and pursuit of grant opportunities	Enhanced decision-making and service delivery

C. Next steps

Our report provides the Municipality with potential work steps to advance the service review into a ‘living’ document including the provision of potential implementation tools for the Municipality’s consideration.

D. Acknowledgement

We would like to take the opportunity to acknowledge the assistance and cooperation provided by staff of the Municipality that participated in the development of the service review. We appreciate that reviews such as this require a substantial contribution of time and effort on the part of municipal employees and we would be remiss if we did not express our appreciation for the cooperation afforded to us.

We recognize that the ultimate decision as to the operations and associated service levels provided by the Municipality rests with Council and we trust our report assists with the decision making process.



**02**

# **Project Introduction**



# Project overview

The terms of reference for our engagement were established in KPMG’s engagement dated and signed on October 25, 2023. The Municipality of Huron Shores (the ‘Municipality’) engaged KPMG LLP (‘KPMG’) to assist in an objective evaluation of current service offerings provided by the Municipality, with the view of identifying potential opportunities intended to maximize value-for-money, minimize pressure on taxes and contribute towards the long-term sustainability of the Municipality

## Project methodology:

The methodology for the review involved the following major work steps:

01	<h3>Project Initiation</h3> <ul style="list-style-type: none"><li>• An initial meeting was held with the Chief Administrative Officer-Clerk to confirm the terms of the review including the objectives, deliverables, methodology and timeframes.</li></ul>
02	<h3>Current State Assessment</h3> <p>The purpose of the second phase was to assess the current state of the Municipality and its departments. To achieve this, the following took place:</p> <ul style="list-style-type: none"><li>• Information concerning the Municipality’s operations, staffing and financial performance were reviewed and summarized in order to identify the types of services delivered, the associated level of resources (personnel and financial) required, and the method of funding;</li><li>• In advance of the first set of meetings with municipal staff, KPMG prepared draft municipal service profiles for the Municipality’s municipal services;</li><li>• On February 5th, KPMG held one-on-one meetings with each member of Council to discuss the review and gain perspective on the current state of the Municipality;</li><li>• KPMG provided a presentation to Council on February 14th which outlined the review process and provided another opportunity for Council to ask questions;</li><li>• Meetings were held with municipal staff to discuss the nature of the services provided and the associated service levels, the rationale for the Municipality’s involvement in the delivery of these services and the method of delivery.</li></ul>
03	<h3>Review of Current Service Delivery Models</h3> <ul style="list-style-type: none"><li>• Upon the completion of the first set of meetings, the Municipality provided commentary with respect to the municipal service profiles. Upon receipt, KPMG issued the final municipal service profiles. The service profiles illustrate the services offered by the Municipality, the rationale for service delivery, the current service level standard and service delivery model, financial performance, and benchmarking information.</li><li>• During this stage of our work, an analysis of the current procedures and practices was performed. In conjunction with the Municipality, key processes were mapped out, analyzed and reviewed to ensure compliance.</li></ul>

# Project overview

Each phase is focused on the achievement of specific, tangible objectives and activities.

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## Jurisdictional Analysis

- Discussions were held with the Municipality to determine appropriate municipal comparators that would be utilized during the course of the review. Municipal comparators were identified and selected based on the following considerations:
  - Single tier municipalities
  - Geography – located in Northern Ontario
  - Similar households and/or population
  - Typical and/or historical comparators

Municipality	Population	Households
Huron Shores	1,860	1,171
Black River-Matheson	2,572	1,403
Bonfield	2,146	1,080
Macdonald, Meredith and Aberdeen	1,513	803
Nipissing	1,769	1,012
St. Joseph	1,426	909

Source: 2021 Statistics Canada Census Profiles

- Information concerning the comparator municipalities was obtained through analysis of available documentation (including information provided within the municipalities' websites, responses to an information request to each comparator municipality, and Financial Information Returns).
- Secondary comparative information was obtained through direct contact with each of the comparator municipalities to assist in identifying similar service delivery methods.

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## Opportunity identification

- During the second and third phases of the review, discussions were held to identify potential opportunities for enhancing efficiencies, reducing operating costs and increasing non-taxation revenues, as well as the potential implementation issues and risks associated with each opportunity

06

## Draft Final Report

- KPMG consolidated all of the previous phases and provided the Chief Administrative Officer-Clerk a draft final report for the Municipality's review

07

## Final Report

- Upon the acceptance of the contents of the draft final report, KPMG issued a final report for the municipal service delivery review.
- KPMG presented its findings to Council on June 12th, 2024.

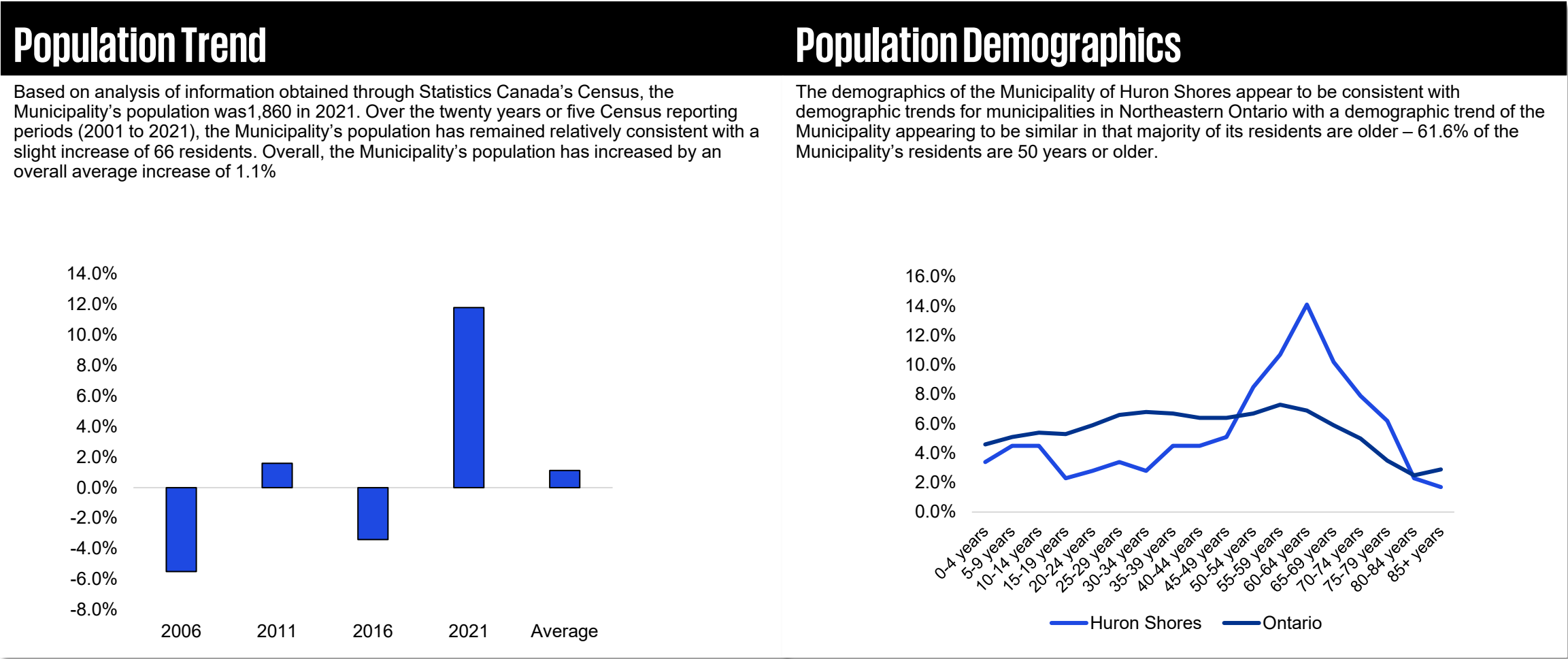
**03**

# **Overview of the Municipality**

Municipality of Huron Shores–Service Delivery Review

# Overview of the Municipality

## Community demographics



Source: Statistics Canada – Census Profiles for the Municipality of Huron Shores

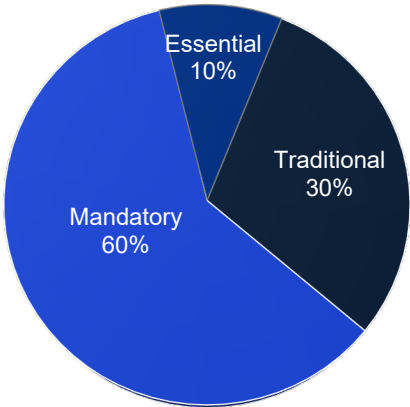


## Municipal Services Summary

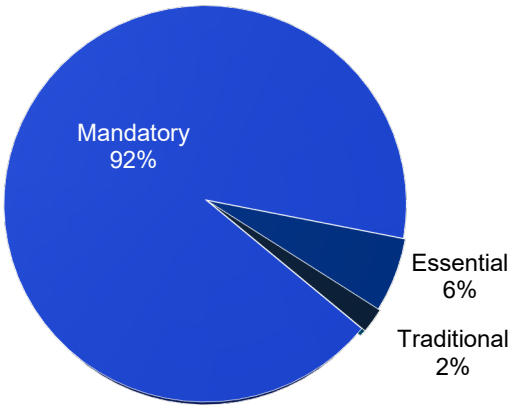
For the purposes of our review, we have classified the Municipality’s services into one of four categories based on the rationale for the Municipality’s delivery of the service.

- **Mandatory services** are those services that are required to be delivered by regulation or legislation.
- **Essential services** are those services that, while not mandatory, are required to be delivered in order to ensure public health and safety and/or the effective functioning of the Municipality from a corporate perspective.
- **Traditional services** are those services that are not mandatory or essential but which are typically delivered by municipalities of comparable size and complexity and for which a public expectation exists that the service will be provided.
- **Discretionary services** are those services that are delivered at the direction of the Municipality without a formal requirement or expectation, including services that may not be delivered by other municipalities of comparable size and complexity.

Municipal Services by Category



Municipal Services by Category – Budgeted Net Levy



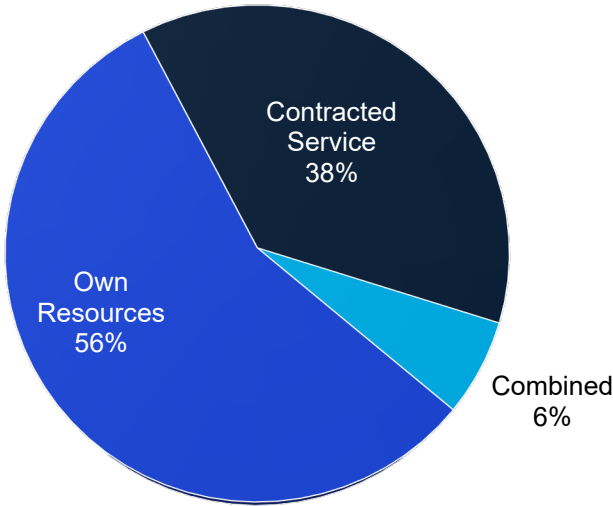
Source: KPMG Analysis of Municipality’s Municipal Service Profiles

## Municipal Services Summary

The chart below is a representation of the Municipality’s services based on how the Municipality goes about delivering municipal services. For the purposes of the reader, the categories are as follows:

- **Own resources** – the Municipality uses predominantly its own resources to deliver a service (there may be the use of contracted services but these are either infrequently used or for specific needs);
- **Shared service** – services where the Municipality has entered into some form of a shared service arrangement to provide municipal services;
- **Contracted service** – the Municipality uses predominantly another organization (private and/or public) to provide a service;
- **Combined** – services where the Municipality delivers a service with the use of own resources and third party service providers.

Municipal Services by Service Delivery Model



Source: KPMG Analysis of Municipality's Municipal Service Profiles

# Municipality of Huron Shores–Service Delivery Review

## Overview of the Township

### Operating Expenditures

Over the past five years, the Municipality's operating expenditures (excluding amortization) have increased by approximately \$967,000 (\$4.0 million in 2018 vs. \$4.9 million in 2022), representing an average increase of 6.5% over that period of time. All expenditure categories grew with an average change ranging from 0.2% (contracted services) to 22.4% (interest on long term debt). The Municipality's largest expenditure categories were wage and benefits and materials – wages and benefits increased by an average of 4.7% and materials increased by an average of 20.6% but the past two years (2021 and 2022) had larger increases which impacted on the annual average. Contracted services remained relatively consistent over the five years with an average increase of less than one percent (0.2%). Finally, external transfers which consist of payments to the Algoma District Social Services Administrative Board and Algoma Health Unit increased by an average of 0.4% over the past five years and these costs are largely out of the control of the Municipality.

	2018	2019	2020	2021	2022	Average Change
Wages and benefits	\$1,237,697	\$1,231,075	\$1,318,869	\$1,349,376	\$1,480,412	+4.7%
Interest on long term debt	\$10,462	\$6,789	\$10,754	\$19,401	\$16,695	+22.4%
Materials	\$1,105,471	\$1,319,736	\$1,331,935	\$2,562,062	\$1,788,615	+20.6%
Contracted services	\$634,530	\$602,900	\$648,548	\$626,573	\$635,665	+0.2%
Rents and Financial Expenses	\$81,720	\$74,716	\$97,978	\$76,771	\$99,926	+7.8%
External transfers	\$926,314	\$922,465	\$921,973	\$930,583	\$942,159	+0.4%
Total expenses (exc. Amortization)	\$3,996,314	\$4,157,681	\$4,330,057	\$5,564,766	\$4,963,472	+6.5%

Source: KPMG Analysis of Municipality's Financial Information Returns

Source: KPMG Analysis of Municipality's Municipal Service Profiles



Municipality of Huron Shores–Service Delivery Review

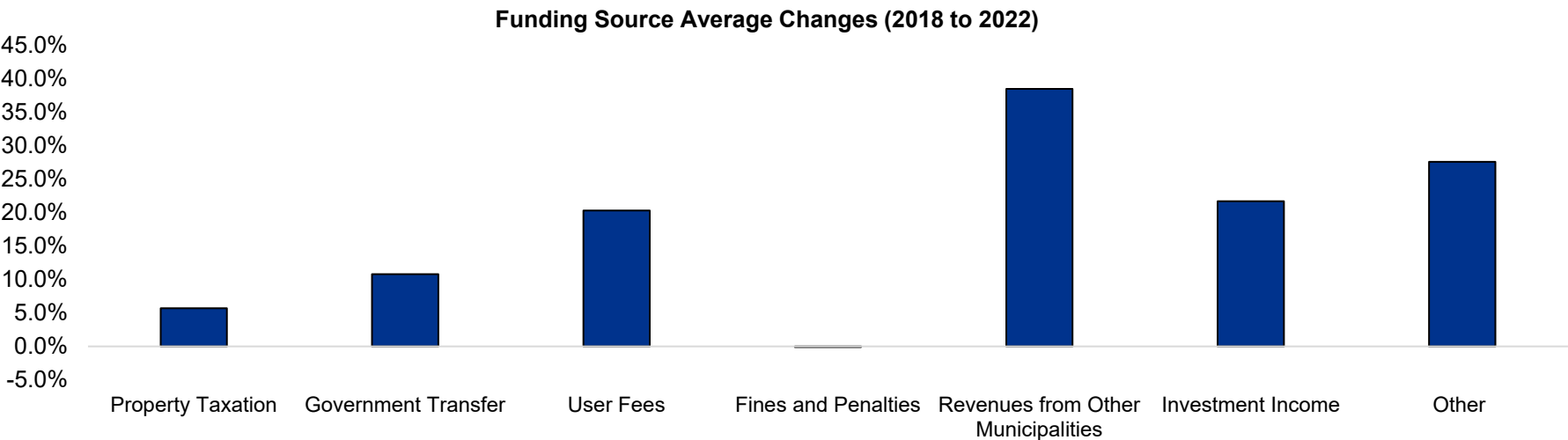
# Overview of the Municipality

## Funding Sources

For the 2022 fiscal year, the Municipality of Huron Shores generated and received revenues of \$6.1 million. Of that total, the Municipality’s local funding sources (defined as taxes and user fees) accounted for almost \$4 million and represented 65.1% of total revenue. Property tax revenues (own purpose taxation) has increased on an average of 5.7% for the years between 2018 to 2022. Over the same time period, user fee revenues increased on an average of 20.3%.

Government transfers provided to municipalities by the Province of Ontario, increased by an average of nearly 11% over the past five years with a significant increase between 2018 and 2019 where the Municipality received roughly \$750,000 from the Province in the form of modernization grant monies and capital grants from the Government of Canada.

Other revenue sources for the Municipality’s purposes have increased over the same five year period for the purposes of the review aside from fines and penalties which decreased by an average of 0.1%. In many cases, these revenue sources may not be entirely within the control of the municipality and thus, may fluctuate.



Source: KPMG Analysis of Municipality’s Financial Information Returns

**04**

# **Key Themes**

Municipality of Huron Shores–Service Delivery Review

# Key themes

**The Engagement Process**

The project’s consultation with the Municipality was done using three approaches:

First Approach – Each member of Council was provided an opportunity to discuss the Municipality and share their perspectives and areas of interest;

Second Approach – A series of direct consultations with Department heads were held. The purpose of each session was to gain perspective on their respective functions but more specifically, discuss service delivery including what is working well and where improvements/opportunities to change exist; and

Third Approach – A day long workshop was held with municipal staff where previously identified workflow processes were mapped out with a particular focus on potential process inefficiencies and how those could be addressed.

Four key themes were identified as a result of the extensive engagement process:

**The Municipality provides ‘core’ municipal services**

- 70% of the services provided by the Municipality of Huron Shores may be categorized as either mandatory/essential and 97% of the Municipality’s operating budget is dedicated to those services
- The remaining 30% of municipal services can be categorized as traditional in nature.
- At the time of the review, the Municipality of Huron Shores does not provide a municipal service that could be identified as discretionary. This is consistent with similarly sized municipalities including those within the project’s comparator grouping.

**Municipal service levels appear to be consistent**

- Linked to the nature of the municipal service delivery, the Municipality’s service levels are consistent with similarly sized municipalities.
- The Municipality does not appear to offer municipal service levels that exceed what is typically found in similarly sized municipalities including those in the review’s municipal comparator group.
- While consistent with the group, there were two areas that the Municipality may wish to increase upon service levels – by-law enforcement (a common challenge for municipalities) and building maintenance which is discussed later in the report.

**The Municipality’s operating costs are consistent within the peer group**

- KPMG also performed comparative analysis focusing on the operating costs and revenues associated with the Municipality’s service delivery.
- 13 service based indicators were examined and approximately 70% of the indicators placed the Municipality either below or at the comparator average including wages and benefits for municipal service delivery
- For those indicators that were above the average, one service area (solid waste management) is part of another review and another (land use planning) is the result of an investment on the part of the Municipality to refresh its land use planning policy documents.

**The Municipality’s processes are somewhat manual**

- KPMG facilitated a workshop with municipal staff to examine and break down the municipal workflow processes into the individual work steps required to complete each respective task.
- In a number of cases, it appears that the Municipality uses manually based processes versus making use of technology.
- Shifting away from manual work steps within processes provides the Municipality with the ability to potentially free up capacity to address other organizational needs as well as reducing potential risk and/or duplication of work efforts.



**05**

# **Workflow Process Maps and Potential Courses of Action**

# Process Maps and Potential Courses of Action

## Our approach

Our review involved a series of facilitated working sessions with Municipal staff to discuss the current processes used by the Municipality for the delivery of services. During these working sessions, KPMG facilitated discussion with Municipal staff to identify the individual steps in the process under review, as well as any items that were perceived as impacting operating efficiencies, customer service, internal controls or risk management.

The approach adopted to review the Municipality's processes reflected the Lean concept of value-stream mapping. While there are many different definitions of Lean, we define Lean thinking as the belief that there is a simpler, better way through a continuous drive to identify and eliminate waste, or inefficiencies and errors, in day-to-day work. It is about making work environments efficient and effective, so organizations can provide higher quality of services to their customers. Lean helps create time for quality improvement to be part of everyday routine activity.

## There are five common principles of Lean thinking:

1

Value is defined by the **voice of the client**. If a process or function doesn't create value for the client (recognizing that clients can be internal or external), the question is why is it being performed.

2

Lean requires that you **understand your process**. Process mapping allows you to have a picture of your process so that you can begin to make improvements. Without this understanding, it is difficult to have transparency and see where the problems are. It also helps teams gain an understanding of everyone's involvement in the process.

3

Lean seeks to develop **flow**, so that products or services move fluidly and without interruptions through the process.

4









Lean seeks to establish **pull**, so that activities are undertaken in response to what a client needs when they need it, by reacting to a trigger. This is contrary to how many processes are structured, which involves a push to the next user regardless of whether they are ready or not.

5

Lean is a means of **continuous improvement**. When done right, Lean is not a one-time event but rather a journey to continually improve processes and constantly strive to supply value, from the perspective of the client.

# Process Maps and Potential Courses of Action

Lean methodologies are intended to help organizations identify and address one of eight typical types of inefficiencies.

Inefficiency	Description	Examples
 <b>Defects</b>	Work or services that are not completed correctly the first time.	Departments key in hours worked incorrectly, requiring payroll to fix errors.
 <b>Overproduction</b>	Doing more than what is required to complete the task.	Generating reports that are not used by management.
 <b>Waiting</b>	Idle time when material, information, people or equipment are waiting.	Waiting for approvals prior to issuing cheques.
 <b>Non-utilized talent</b>	Not utilizing all of the skills of employees.	Incurring overtime because staff working in other departments cannot be used.
 <b>Transportation</b>	Moving equipment, supplies or equipment from place to place.	Transferring paper files from one location to another rather than using email.
 <b>Inventory</b>	Having more material and supplies on hand than what its needed.	Stocking extra stores inventory to prevent stockouts caused by poor order management.
 <b>Motion</b>	Unnecessary movement by employees to complete an activity.	Having staff attend meetings in person rather than by video or teleconference.
 <b>Extra processing</b>	Spending extra time and effort for an activity, including duplication of efforts.	Developing Excel spreadsheets to track information that is already available in MIS.

# Process Maps and Potential Courses of Action

## How to read our report

For each process under review, we have provided process maps that outline the individual work steps undertaken as part of the process in Chapter II. These maps are outlined in flowchart form and are intended to assist in understanding (i) the individual work steps performed by Municipal personnel; (ii) the sequential ordering of the work steps; and (iii) decision points included in the process.

Where an area for potential improvement has been identified, they have been indicated in the process maps through the following markers:



Process inefficiencies, which may include duplication of efforts, manual vs. automated processes and the performance of work with nominal value



Financial risk, representing areas where the Municipality’s system of internal controls is insufficient to prevent the risk of financial loss



Client service limitations, representing aspects of the Municipality’s operations that may adversely impact on customer satisfaction



Litigation risk, consisting of potential areas where the Municipality’s processes may expose it to risk, including areas where existing measures to mitigate risk are considered insufficient

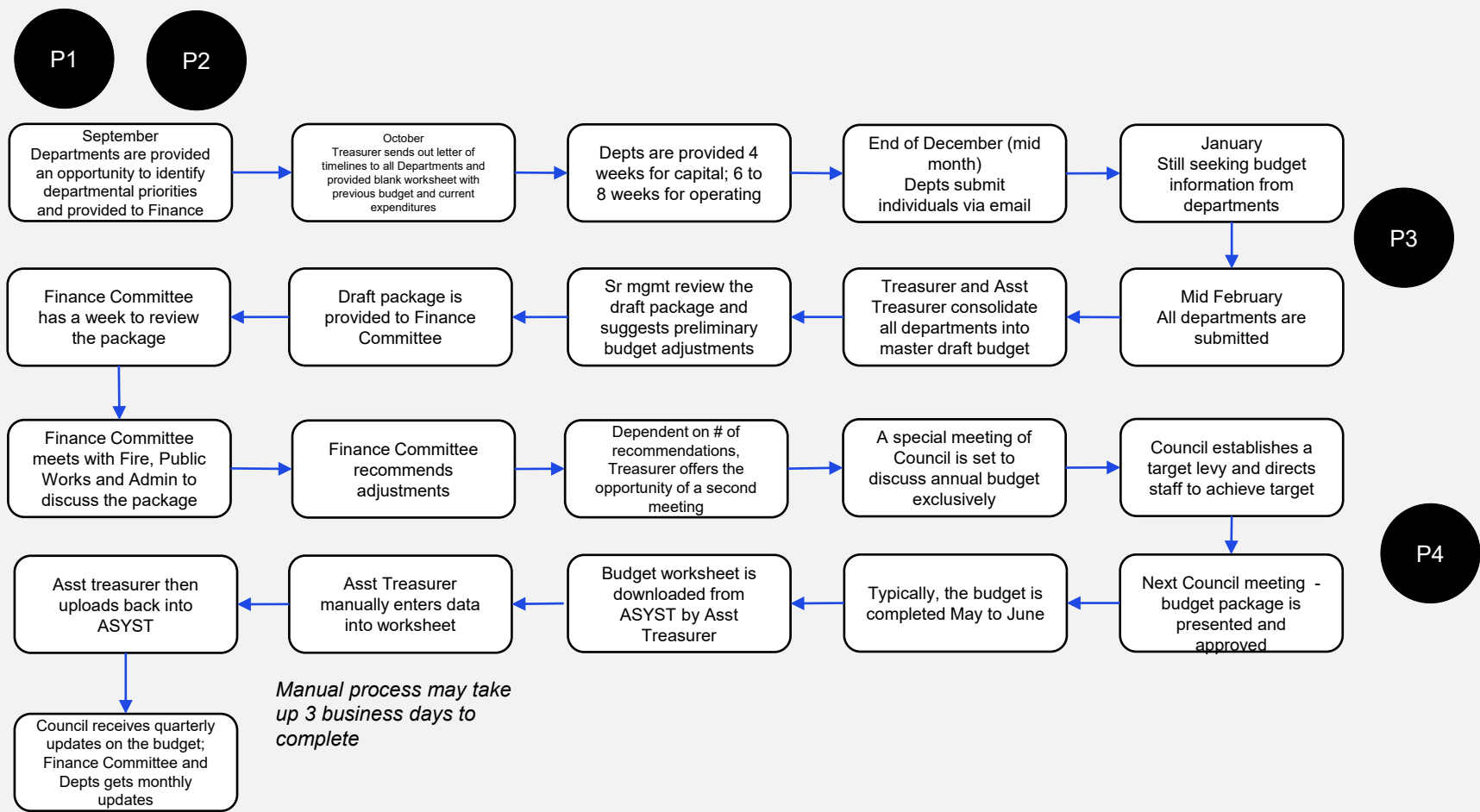
Included with the process maps are the potential areas for improvements, as well as potential courses of action that could be adopted by the Municipality to address the identified issues.



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# Annual Budget

<div>P</div>	Process Inefficiencies	<div>F</div>	Financial risk
<div>S</div>	Client service limitations	<div>L</div>	Litigation risk



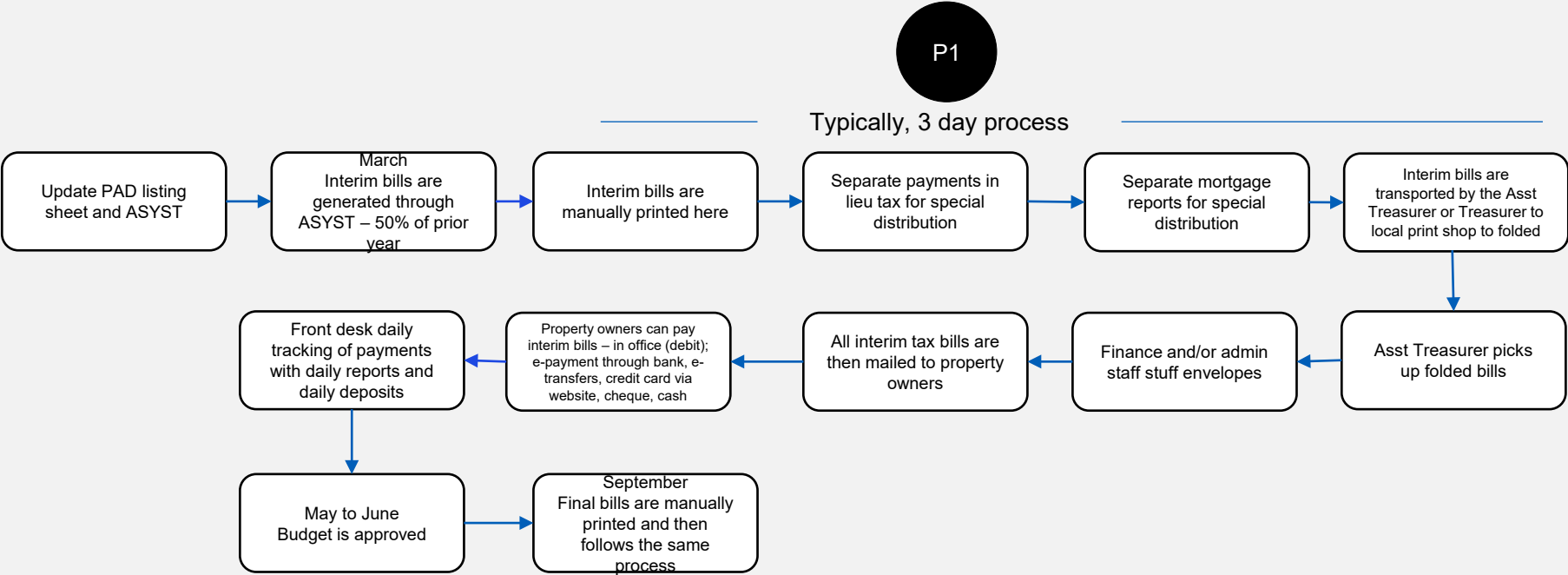
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Annual Budget

P	Process Inefficiencies	F	Financial risk
S	Client service limitations	L	Litigation risk

Issue(s)		Potential Course of Action
P1	The Municipality does not appear to currently have a formal policy that sets out the budget process.	The Municipality's current approach to the development of its budget appears to follow municipal best/common practices. The establishment of a budget policy simply formalizes the process as a standard operating procedure. A sample policy is provided for in Appendix B.
P2	Council is not formally engaged to provide direction/goals Staff requests may not necessarily have a business case to support the ask	The Municipality may want to ensure that Council is formally engaged earlier in the budget setting process. This provides Council with an early opportunity to provide staff with preliminary direction as well as identify any strategic goals Council would like to see contained within the budget.
P3	Department heads appear to miss budget deadlines and do not prepare business cases as part of budget submissions	The Municipality should communicate to Department heads the importance of timeliness in budget preparation – a formal policy may assist with this. Additionally, for larger requests, Department heads should prepare a business case which explains the public policy rationale for the request and any associated benefits and/or risks.
P4	Once the budget is approved, the Department heads do not receive a copy of the approved budget.	To ensure all Department heads are well informed, the Municipality should consider the addition of a workstep whereas all Department heads receive a copy of the approved budget for their purposes.

<div>P</div>	Process Inefficiencies	<div>F</div>	Financial risk
<div>S</div>	Client service limitations	<div>L</div>	Litigation risk



Municipality of Huron Shores–Service Delivery Review

Property Taxation

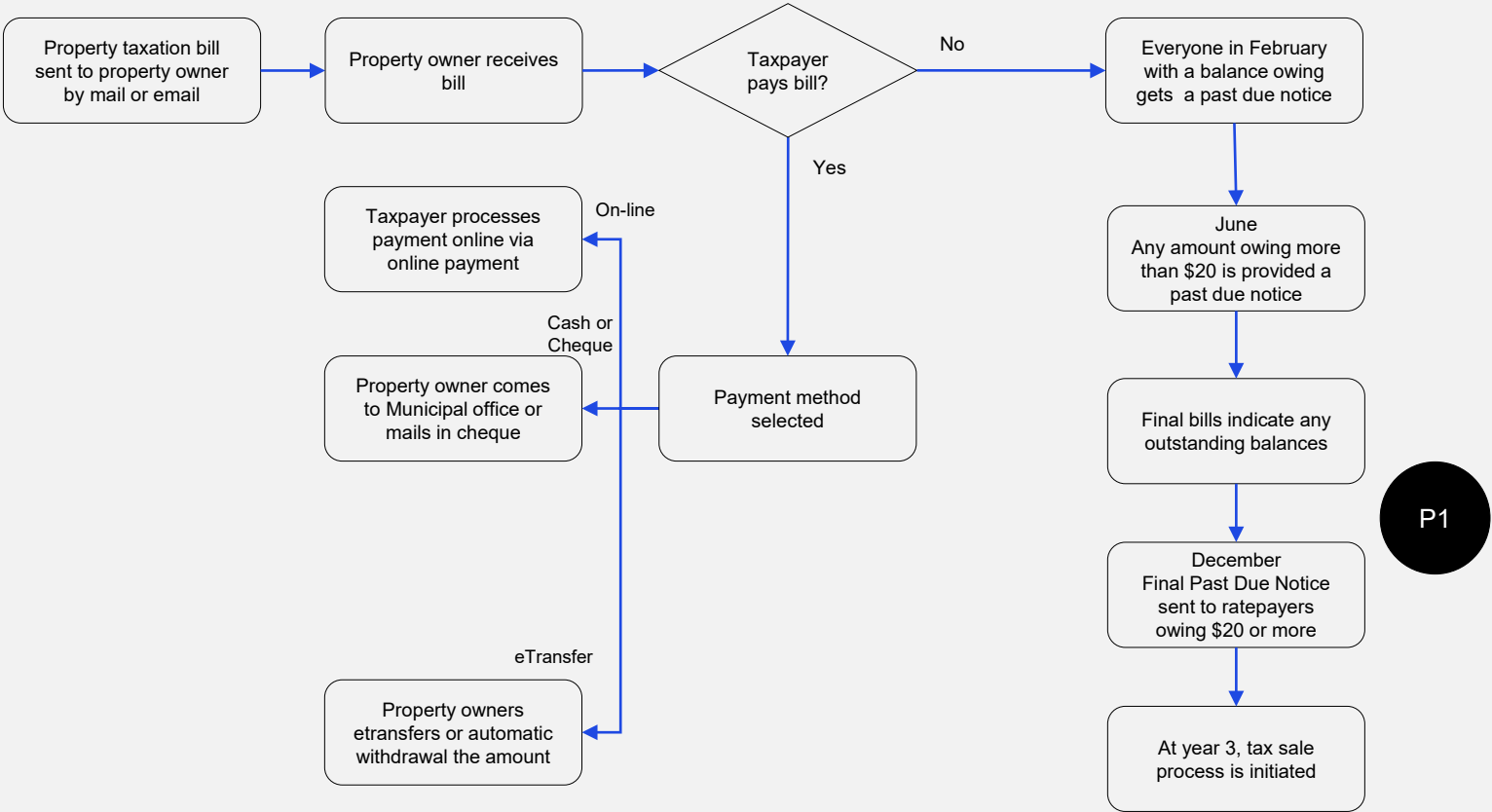
<div>P</div>	Process Inefficiencies	<div>F</div>	Financial risk
<div>S</div>	Client service limitations	<div>L</div>	Litigation risk

Issue(s)		Potential Course of Action
<div>P1</div>	All property tax bills are currently manually prepared and sent by mail. This results in additional time and postage costs incurred by the Municipality. Municipal staff believe this process takes up nearly 3 days of staff time to complete.	The Municipality should continue to promote electronic billing. This would allow users to receive bills electronically through email or “epost” through Canada Post. System generated emails can be produced that will send users their bills electronically thereby reducing costs associated with post and the time required to prepare and mail the bills.

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# Property Taxation - Payment

<b>P</b>	Process Inefficiencies	<b>F</b>	Financial risk
<b>S</b>	Client service limitations	<b>L</b>	Litigation risk



Municipality of Huron Shores–Service Delivery Review

# Property Taxation - Payment

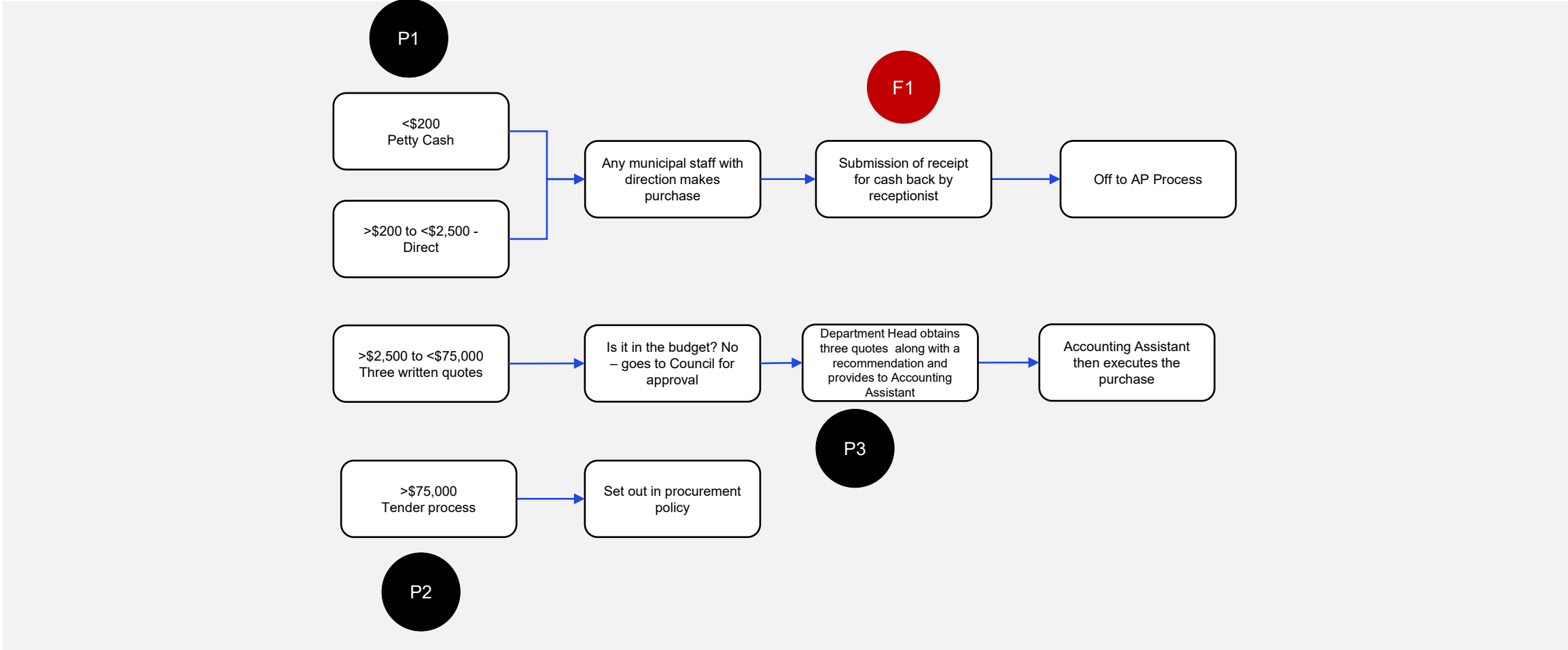
<div>P</div> <div>Process Inefficiencies</div>	<div>F</div> <div>Financial risk</div>
<div>S</div> <div>Client service limitations</div>	<div>L</div> <div>Litigation risk</div>

Issue(s)		Potential Course of Action
<div>P1</div> <div>In its current state, the Municipality initiates the registration process after three years.</div>		<div>Under Section 373 of the Municipal Act, a municipality can initiate the tax arrears registration process after two years of non-payment. As such, the Municipality should give consideration to shifting toward the allowable timeframe under the legislation.</div> <div>Additionally, the Municipality should ensure that all properties in arrears are being effectively tracked to ensure that the process can commence in a more timely and effective manner.</div>

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# Purchasing

<b>P</b>	Process Inefficiencies	<b>F</b>	Financial risk
<b>S</b>	Client service limitations	<b>L</b>	Litigation risk





<b>P</b>	Process Inefficiencies	<b>F</b>	Financial risk
<b>S</b>	Client service limitations	<b>L</b>	Litigation risk

Issue(s)		Potential Course of Action
<b>F1</b>	Multiple municipal staff are responsible for authorizing the purchases and receiving the goods, in effect, authorization, receipt, and custody. Committee members are also empowered to make purchases.	<p>We suggest the Municipality implement a centralized purchase order and receipt system to improve internal accounting controls over purchasing of inventory and supplies. The purchase order system would include the following controls:</p> <ul style="list-style-type: none"><li>• Purchase orders should be numbered sequentially, required for all purchases of inventory and supplies, controlled numerically, and bear the appropriate documented approval from the appropriate responsible official.</li><li>• Personnel requesting and approving purchase orders should be independent of the individuals in the receiving area, to allow for a proper segregation of duties.</li><li>• The receiving reports should be matched with the purchase order by the Accounting Assistant and this comparison documented on the receiving report. Any differences should be reviewed on a timely basis.</li><li>• Vendor invoices received should be matched with the attached purchase order and receiving report and the procedure documented on the invoice to determine that the invoice reflects the merchandise ordered and received.</li><li>• A centralized purchasing function should be used to allow the Municipality to take advantage of volume discounts through group purchasing of large quantities. It would also ensure purchases are made only when inventory levels have declined to the appropriate reorder quantity and reduce the amount of cash invested in excess inventories.</li></ul> <p>The Municipality should also strongly consider ending the practice of committee members making purchases. Only authorized municipal staff should be involved in the acquisition of goods and services on behalf of the Municipality</p>

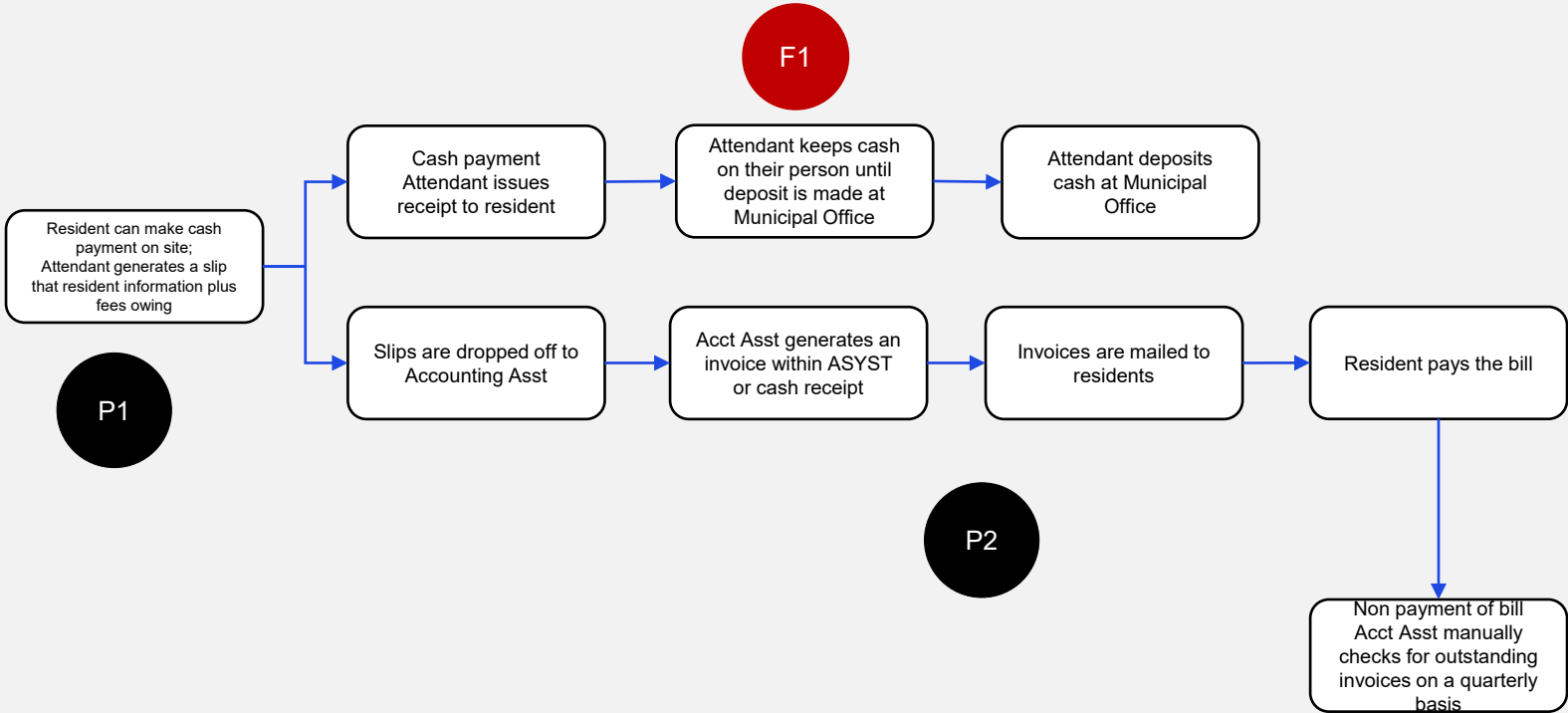
<div>P</div> Process Inefficiencies	<div>F</div> Financial risk
<div>S</div> Client service limitations	<div>L</div> Litigation risk

Issue(s)	Potential Course of Action
<div>P1</div> <p>The current purchasing policy may have thresholds that may need to be adjusted.</p>	<p>The Municipality may want to consider an update to the procurement policy's approval authority. The following is a potential example based on similarly sized municipalities:</p> <ul style="list-style-type: none"><li>• \$0 - \$2,000 - Department head approval</li><li>• \$2,000 - \$5,000 - CAO or designate approval with three informal quotations</li><li>• \$5,000 - \$20,000 – CAO or designate approval with three formal quotations</li><li>• Greater than \$20,000 – Council approval with requests for proposal</li></ul>
<div>P2</div> <p>Currently, Finance is not consistently engaged in the creation of a tender and this may create issues in the identification of whether Council approval is required or not based on the approved budget.</p>	<p>Every department should engage Finance in the initiation of a tender to ensure the process is being properly adhered to.</p>
<div>P3</div> <p>Documentation is required to provide 3 quotes; There is a form to capture documentation and this is not consistently used by Department heads</p>	<p>The Municipality should seek for more rigour with respect to compliance with the tendering process. This could include documenting non-compliance as part of its performance management program for Department heads.</p>

Municipality of Huron Shores–Service Delivery Review

# Billings and Collections – Waste Sites

<div>P</div>	Process Inefficiencies	<div>F</div>	Financial risk
<div>S</div>	Client service limitations	<div>L</div>	Litigation risk



Municipality of Huron Shores–Service Delivery Review

# Billings and Collections – Waste Sites

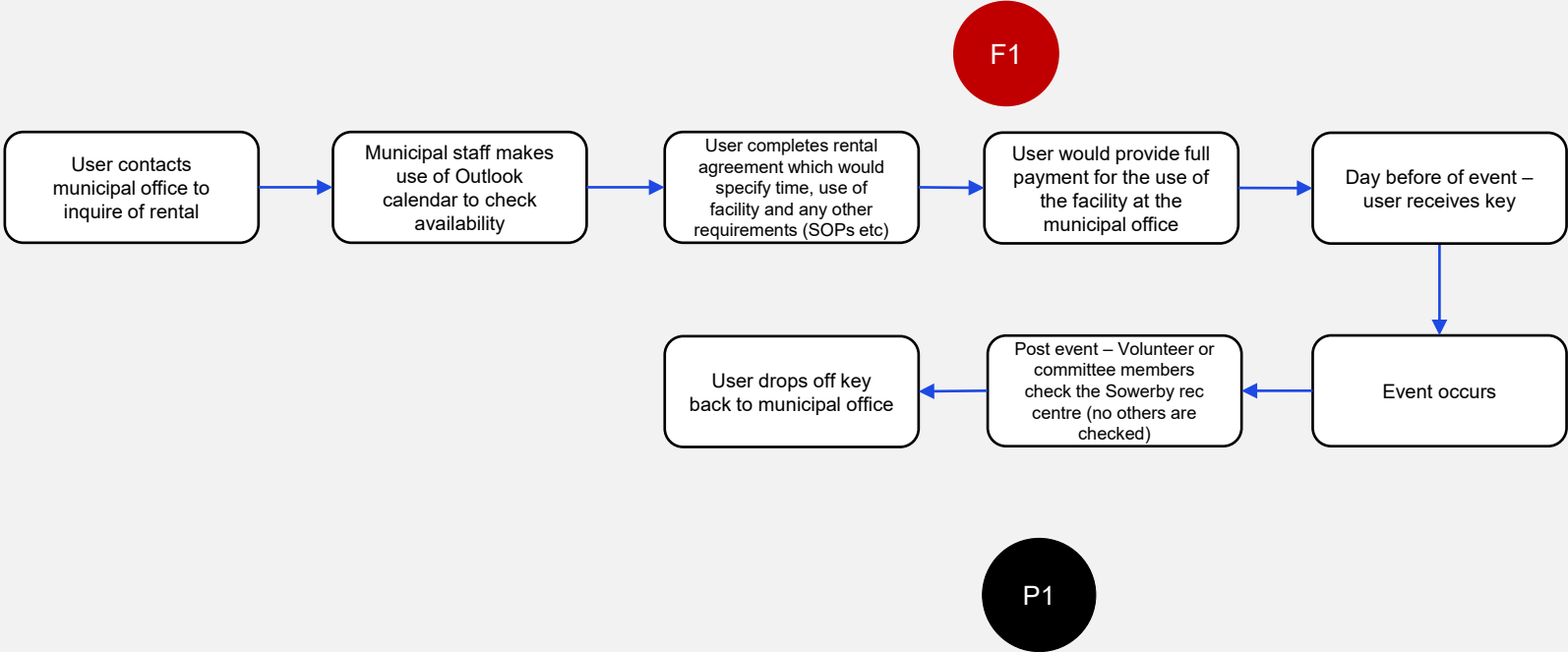
<div>P</div> Process Inefficiencies	<div>F</div> Financial risk
<div>S</div> Client service limitations	<div>L</div> Litigation risk

Issue(s)		Potential Course of Action
<div>P1</div>	The Municipality makes use of waste ID cards for access to the solid waste management sites but there are issues with card management including inconsistent checking of cards and the cards do not change on an annual basis.	The Municipality should change the colour of the cards on an annual basis. This step would then require users to demonstrate residency and provide the Municipality with greater control over access to the sites. Additionally, all user IDs should be logged at the sites to ensure that only approved users are accessing solid waste management sites.
<div>F1</div>	<p>There are a series of financial risks associated with the administration of the solid waste management sites including:</p> <ul style="list-style-type: none"> <li>Only cash is accepted on site;</li> <li>Paper slips are generated and not delivered to the Municipal Office in timely manner – there creates a backlog and results in challenges from a collections standpoint;</li> <li>There is not a standardized approach (varies from Ward to Ward) to when attendants are required to drop off cash to the Municipal Office</li> </ul>	<p>To address this series of issues, the Municipality should consider the following:</p> <ul style="list-style-type: none"> <li>Shifting away from the use of cash at all solid waste management sites; and</li> <li>Establishing a standard operating procedure for all sites including weekly submission of log books and all, if any, cash collected.</li> </ul>
<div>P2</div>	Currently, invoices are physically mailed to residents.	Within the current financial software package, emailing invoices has been attempted in the past and led to more inefficiencies (duplication of efforts to enter the information). To the extent the Municipality decides to pursue a new software package, the Municipality should explore whether there is a feature to address this specific need.

Municipality of Huron Shores–Service Delivery Review

# Recreation Facilities

<div>P</div>	Process Inefficiencies	<div>F</div>	Financial risk
<div>S</div>	Client service limitations	<div>L</div>	Litigation risk



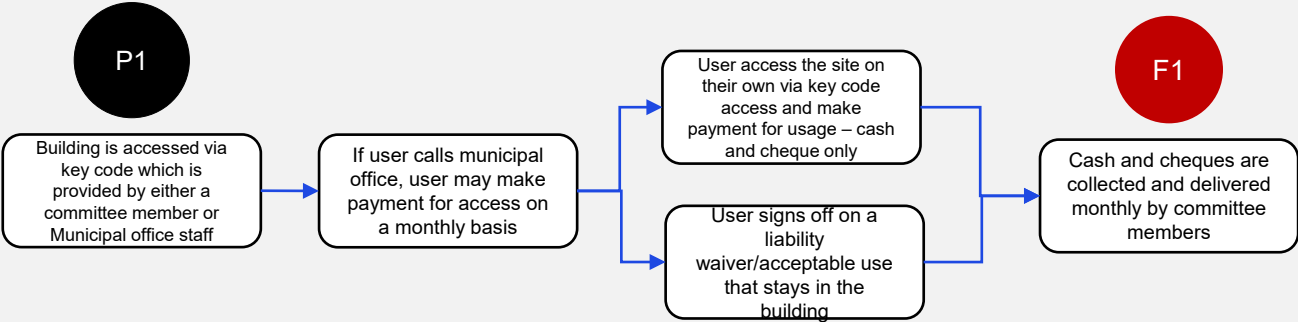
Municipality of Huron Shores–Service Delivery Review

# Recreation Facilities

<div>P</div> Process Inefficiencies	<div>F</div> Financial risk
<div>S</div> Client service limitations	<div>L</div> Litigation risk

Issue(s)	Potential Course of Action
<div>F1</div> <p>The collection of user fees for the use of recreational facilities is inconsistent.</p>	<p>The Municipality could potentially adjust the process for user fee payments for recreational facilities whereas all payments have to be made electronically via the Municipality’s website or in person at the Municipal Office and discontinue the practice of payments being made at a recreational facility.</p> <p>Once the Municipality increases upon its overall user fee collection, the Municipality may want to do the following:</p> <ul style="list-style-type: none"><li>• Analyze who the facilities’ users are and where they reside; and</li><li>• If there appears to be a trend whereas more users from outside the community are using the Municipality’s facilities, explore the potential for the establishment of a non-resident user fee or a potential cost sharing agreement with the municipalities where the users reside.</li></ul>
<div>P1</div> <p>The Municipality relies upon volunteers to operate municipal recreational facilities and as such, overall care and maintenance does not have municipal oversight (for example, potential unnecessary utility costs and/or solid waste management issues)</p>	<p>The Municipality should explore adjusting the approach for usage of municipal facilities. The care and maintenance of facilities should be structured where either municipal staff are tasked with that responsibility or the Municipality could seek out a third party service provider to manage the facilities on their behalf.</p>

<div>P</div>	Process Inefficiencies	<div>F</div>	Financial risk
<div>S</div>	Client service limitations	<div>L</div>	Litigation risk





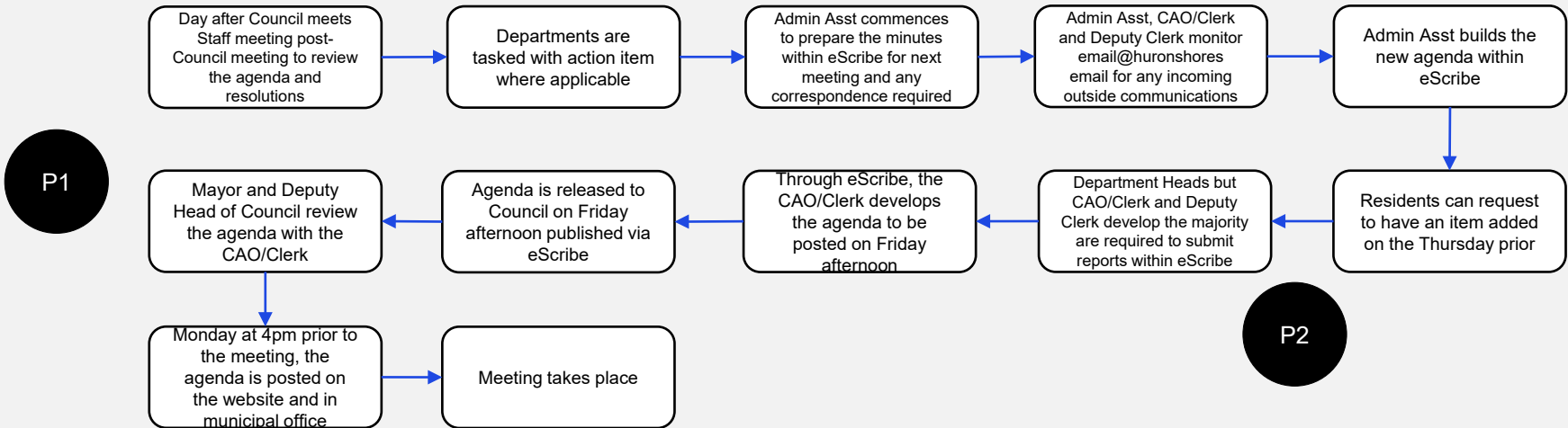
<div>P</div> Process Inefficiencies	<div>F</div> Financial risk
<div>S</div> Client service limitations	<div>L</div> Litigation risk

Issue(s)		Potential Course of Action
<div>P1</div>	Access key codes do not appear to be changed on a monthly basis.	Access key codes for the fitness centre should be changed on a monthly basis. This encourages fitness centre members to remain in good standing in order to access the facility. This would be considered to be a common practice among fitness centres.
<div>F1</div>	Fitness centre user fees are collected by committee members on a monthly basis and delivered to the municipal office monthly. During that time, those fees (cash and cheques) remain in a small and transferrable safe.	The Municipality should explore the following to address the issues: <ul style="list-style-type: none"><li>• Ensure receipts are generated for all transactions;</li><li>• Encourage fitness centre members to make use of electronic payment methods for fitness centre access to limit the transactions occurring on site and reducing risk around cash handling/management; and</li><li>• Municipal staff should be responsible for the handing of user fees versus volunteers.</li></ul>

Municipality of Huron Shores–Service Delivery Review

Agenda Preparation

P	Process Inefficiencies	F	Financial risk
S	Client service limitations	L	Litigation risk



Municipality of Huron Shores–Service Delivery Review

# Agenda Preparation

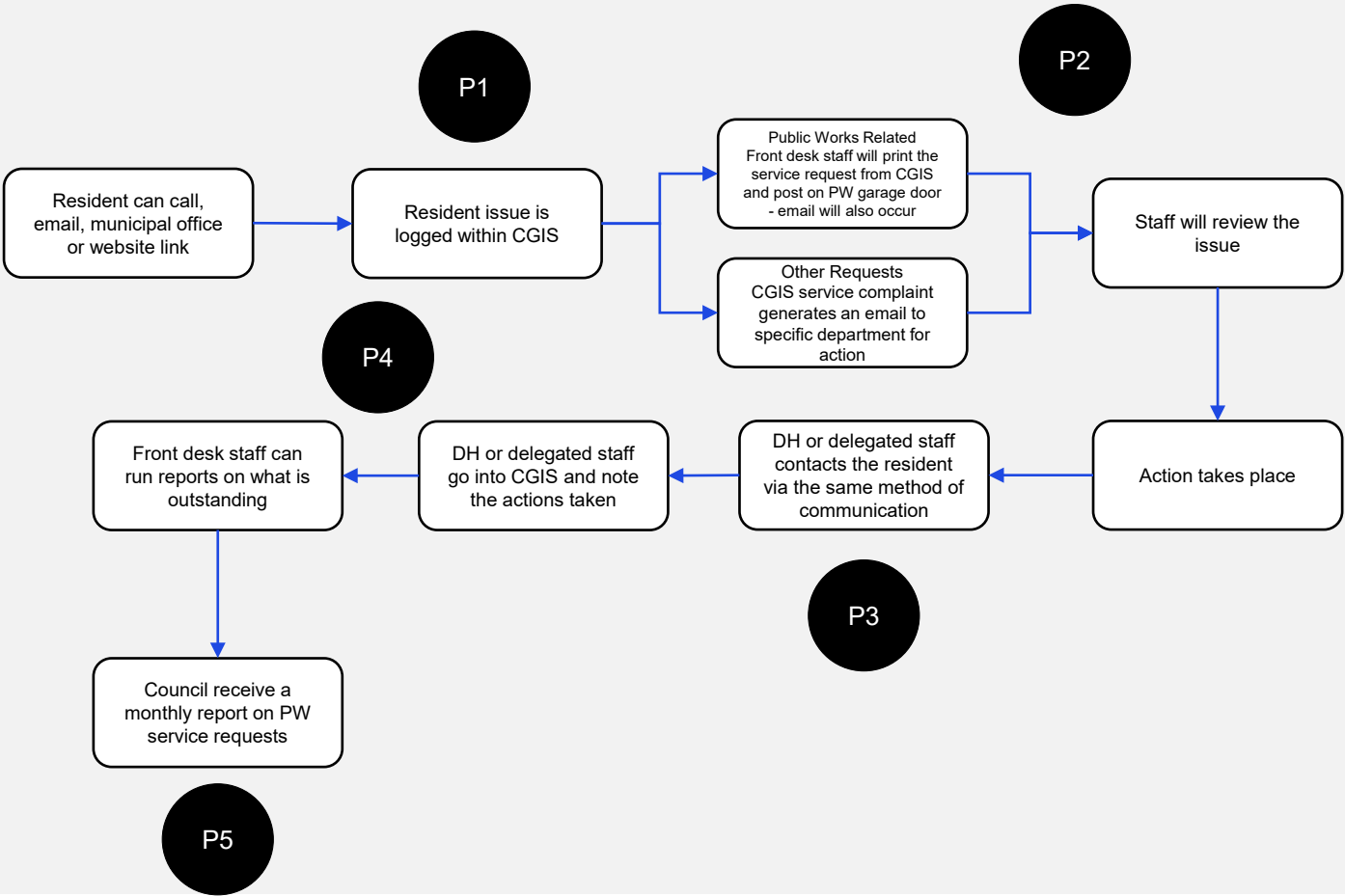
<div>P</div> Process Inefficiencies	<div>F</div> Financial risk
<div>S</div> Client service limitations	<div>L</div> Litigation risk

Issue(s)		Potential Course of Action
<div>P1</div>	The Mayor and Deputy Mayor are provided an early opportunity to review the agenda with the CAO/Clerk	The Municipality may want to discontinue this practice. Municipalities are shifting away from this practice and treating all members of Council equally when providing access to the agenda. There still may be exceptions to this approach depending on the nature of agenda items but the approach could be all of Council receives the agenda at the same time and amendments can be made at the Council table.
<div>P2</div>	<p>The deadlines associated with the production of the agenda in its final stages have the potential to create issues including but not exclusive to:</p> <ul style="list-style-type: none"><li>• Departments failing to meet internal deadlines for agenda deliverables; and</li><li>• The timing of when residents can have matters added to the agenda.</li></ul>	<p>To address the timing issues, the following could be implemented:</p> <ul style="list-style-type: none"><li>• Department heads should receive a reminder in advance of the upcoming deadline as a visual cue;</li><li>• The Municipality could consider missing deadlines as performance issue and document non-compliance; and</li><li>• The Municipality could adjust the timing of when residents can request to have an item added to the agenda to seven days prior to a meeting. This would provide municipal staff with more time to manage these requests including potential information for Council's purposes.</li></ul>

Municipality of Huron Shores–Service Delivery Review

# Resident Complaints

<div>P</div>	Process Inefficiencies	<div>F</div>	Financial risk
<div>S</div>	Client service limitations	<div>L</div>	Litigation risk



# Municipality of Huron Shores–Service Delivery Review

## Resident Complaints

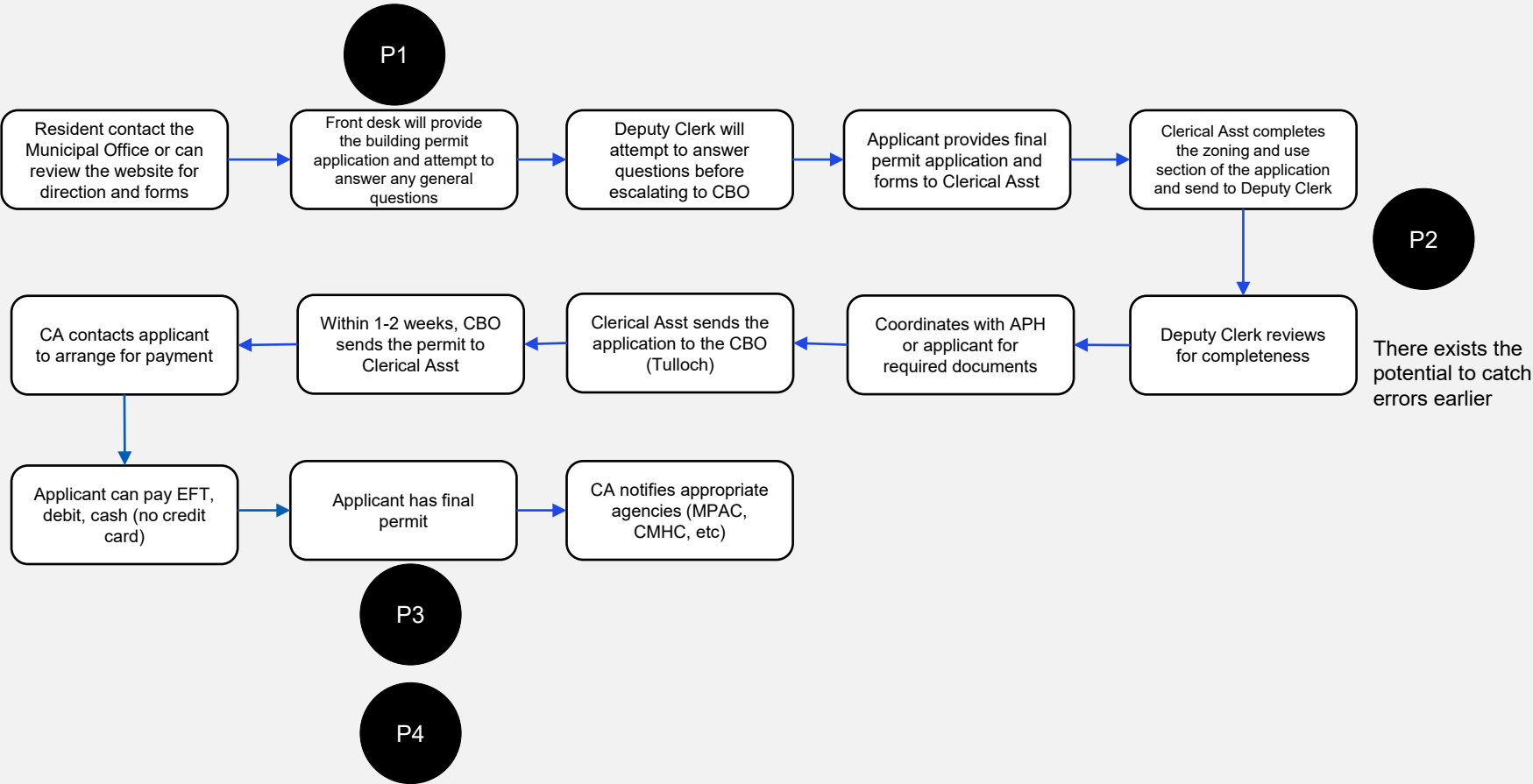
<b>P</b> Process Inefficiencies	<b>F</b> Financial risk
<b>S</b> Client service limitations	<b>L</b> Litigation risk

Issue(s)		Potential Course of Action
<b>P1</b>	The Municipality makes use of its CGIS for resident issues management. However, complaints received via the Municipality’s general email account and through the municipal website do not appear to get logged within the system. This provides for the potential of matters getting “lost” in the process as well as prevents the Municipality from a complete data set of issues.	The Municipality should establish a workstep within the process where all resident complaints regardless of origin are logged within the CGIS. This workstep then allows for the Municipality to be in a better position to address items as well as more effective trend tracking/analysis.
<b>P2</b>	There appears to be a lack of triage at the first point of contact with the Municipality.	Building on the previous point, the Municipality should explore the development of a FAQ document for all resident facing staff. The objective of the document would be to assist in addressing issues at the first point of contact when possible versus passing the item onto another person inside the organization.
<b>P3</b>	There does not appear to be a standardized approach by which there is follow up with a resident.	The Municipality has a policy that oversees the management of resident complaints/issues. All Department Heads should be provided with a refresher as to the contents of the policy and the importance of adherence to the policy including ensuring follow up takes place in an timely manner. Additionally, the Municipality may wish to review its current response standards. Currently, the Municipality has 10 business days to acknowledge receipt of an issue. This could be shortened to potentially no more than 3 business days to acknowledge. This practice demonstrates to the resident that the matter has been received and follow up will occur once it is reviewed.
<b>P4</b>	Similar to previous issue, there does not appear to be a standardized approach to closing out an issue.	Again, policy adherence is important and failing to complete this workstep has the potential to negatively impact the Municipality with respect to resident/customer service. The Municipality could also formally require front desk staff to run a weekly report to identify all outstanding items and pursue for close out.
<b>P5</b>	Council receives monthly reports on all Public Works related issues only.	The Municipality may want to establish a report back to Council on all issues received within this process. This additional report could be done on a quarterly basis which summarizes the nature of all non-related Public Works issues.

Municipality of Huron Shores–Service Delivery Review

# Building Permit Applications

<div>P</div>	Process Inefficiencies	<div>F</div>	Financial risk
<div>S</div>	Client service limitations	<div>L</div>	Litigation risk



Municipality of Huron Shores–Service Delivery Review

# Building Permit Applications

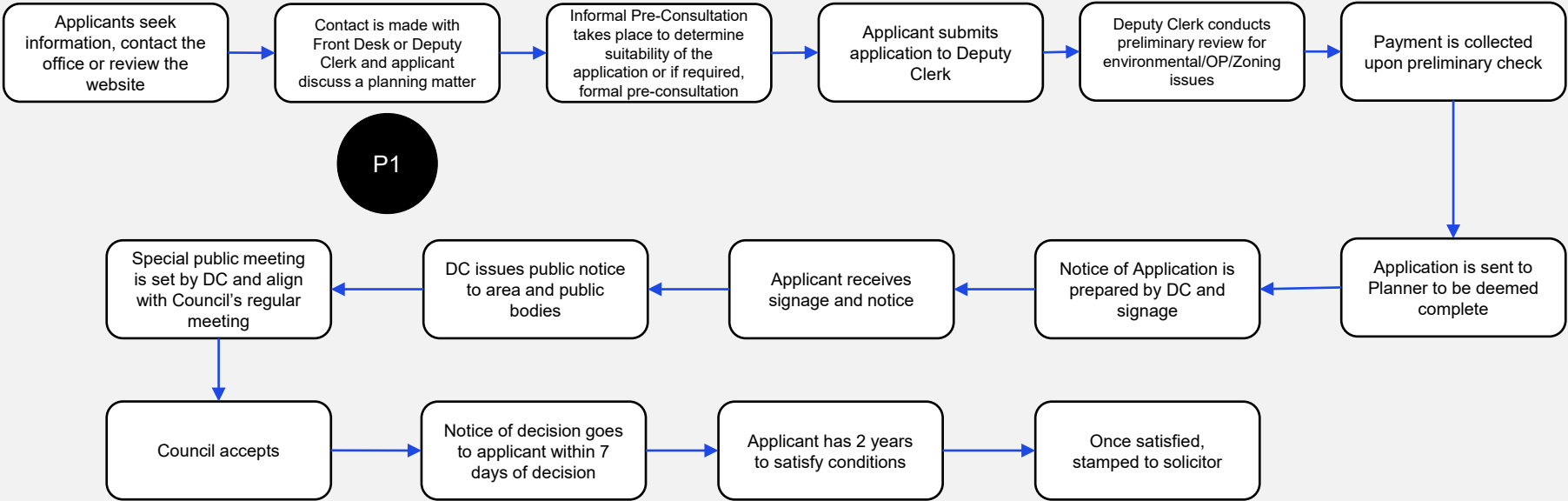
<div>P</div>	Process Inefficiencies	<div>F</div>	Financial risk
<div>S</div>	Client service limitations	<div>L</div>	Litigation risk

Issue(s)		Potential Course of Action
<div>P1</div>	The Municipality provides building application forms in an PDF but the form does not have fillable fields.	The Municipality could provide the application form with fillable fields to reduce the number of steps a person is required to complete to submit a form electronically.
<div>P2</div>	The level of review/screening at the first point of contact may not be thorough enough	The Municipality may wish to explore more in-depth training for all front desk staff in order identify common issues with applications at the first point of contact versus later on in the process
<div>P3</div>	There appears to be a lack of consistency with respect to the Municipality receiving report backs from the CBO on the issuance of final occupancy permits	The Municipality could implement a process workstep that requires the CBO to report back on all final occupancy permits and this also provides the Municipality with an opportunity to ensure all fees have been paid.
<div>P4</div>	The Municipality does not appear to charge a maintenance fee on building permits.	To encourage permit holders to close permits and to assist the municipality in capturing additional taxation revenues, the Municipality could consider the implementation of a maintenance user fee for open permits that exceed one year.

Municipality of Huron Shores–Service Delivery Review

# Planning Applications

<div>P</div>	Process Inefficiencies	<div>F</div>	Financial risk
<div>S</div>	Client service limitations	<div>L</div>	Litigation risk





Municipality of Huron Shores–Service Delivery Review

# Planning Applications

<div>P</div> Process Inefficiencies	<div>F</div> Financial risk
<div>S</div> Client service limitations	<div>L</div> Litigation risk

Issue(s)		Potential Course of Action
<div>P1</div>	Inconsistent application of the pre-consultation fee – define what entails as to what it is or it isn't	The Municipality should determine what constitutes pre-consultation for the purposes of reviewing planning applications and based on the Municipality's determination, apply the applicable fees at the time of pre-consultation.

# Municipality of Huron Shores–Service Delivery Review

## Payroll and Procurement

In February 2018 and 2019, KPMG facilitated two Lean in Audit workshops with the Municipality of Huron Shores. The first session in 2018 examined the payroll process and the second session examined the Municipality's procurement process. The following two tables are an update as to the overall status of the process improvements identified in the two sessions. Ideas identified as part of the workshop are noted with their implementation potential as discussed during the workshop as QW (Quick Win), S (Strategic), or E (Easy).

Payroll Process Improvements	Status
<b>Timesheets</b>	
Standardize timesheets with OT, Banked time and Vacation (QW)	Implemented
Eliminate tasks on current sheet to match actual data needs (QW)	
Consider process: timesheet tracking to match budget or departmental needs (QW)	Partially implemented
<b>Timesheet submission</b>	
Communication of deadlines sent to all employees for each pay period (QW)	Not implemented as of yet
Consider policy: submission deadlines to minimize follow-up with employees (QW)	
Outlook reminder set up for all staff on filing deadlines (QW)	
<b>Timesheet verification</b>	
Eliminate multiple verification steps by assigning verifications to Supervisors (QW)	Implemented
Consider process: timesheets collected by Supervisors instead of Assistant Treasurer (S)	
<b>Books and records</b>	
Look into IT functionality within system to automatically track timesheet stats (S)	Not implemented as of yet
Consider retention of system generated payroll reports electronically vs printing/storing in hardcopy due to limited usage after printing (QW)	Implemented

# Municipality of Huron Shores–Service Delivery Review

## Payroll and Procurement

In February 2018 and 2019, KPMG facilitated two Lean in Audit workshops with the Municipality of Huron Shores. The first session in 2018 examined the payroll process and the second session examined the Municipality's procurement process. The following two tables are an update as to the overall status of the process improvements identified in the two sessions. Ideas identified as part of the workshop were noted with their implementation potential as discussed during the workshop as QW (Quick Win), S (Strategic), or E (Easy).

Procurement Process Improvements	STATUS
<b>Just Do It</b>	
Eliminate the re matching Inv. to cheques (E)	Implemented
Review of items put in statement folder (E)	
<b>Quick Wins</b>	
Standardized process (policy) (W)	Implemented
Have requestor review budget availability (W)	
Separate invoices by department to be sent for approval for payment (W)	
Have manager / supervisor indicate where charges should go to before sending for payment (W)	
Consistent order dates (W)	Not implemented as of yet
Generate standardized request forms (W)	Implemented – Inconsistently applied in day to day function
Manager/ supervisor to approve ordering (W)	
Have requestor provide 2 or 3 alternatives (W)	
Organize by vendor (W)	Implemented
<b>Strategic</b>	
Set up an accounts payable @ huron shores mail box (S)	Implemented
Designate a couple users who can check inbox (S)	
Make more payments via EFT (S)	

**06**

# **Service Based Opportunities for Change**

Municipality of Huron Shores–Service Delivery Review

# Service Based Opportunities for Change

This section presents the opportunities identified during the course of the review. The opportunities contained within the report are considered to described at a high level and as such, the potential financial and non-financial benefits were determined on an incremental basis.

KPMG suggests that the potential benefits from these opportunities could be in the form of either capacity benefits or financial benefits:



**Capacity benefits**  
result from workload reductions achieved through efficiency gains, allowing the Municipality’s personnel to focus on other activities. Given that this results in a redirection of staff, as opposed to a reduction in staff, capacity benefits do not result in direct cost savings.



**Financial benefits**  
refer to efficiency gains that provide incremental cost savings to the Municipality through reductions in operating costs as well any opportunities that may provide Municipality increases in other revenue sources (e.g. user fees).

The potential opportunities in this section have been identified as being either *strategic* or *operational* in nature. For the purposes of the reader, a strategic opportunity is one where Council as the governing body of the Municipality would play a significant role in its potential implementation whereas an operational opportunity would be one where the Municipality’s administration would do so.

The opportunities presented in the following table are not presented in a prioritized order.

Municipality of Huron Shores–Service Delivery Review

# Service Based Opportunities for Change

Nature of the Opportunity	Opportunity	Rationale	Anticipated Benefit
Operating Efficiency	Explore the acquisition of a new financial software package	<p>As indicated throughout the process mapping component of the service delivery review, certain system improvements within the Municipality’s software package will create efficiencies with the removal of manual, routine tasks.</p> <p>Implementation of a software package would result in additional costs to be incurred by the Municipality which would likely not have a cost benefit. A current analysis of system limitations and process improvements along with the favourable components of the system should be completed to assess system requirements. It is suggested the Municipality complete an assessment of the existing system as a whole and complete the following assessment to determine if any large scale changes are required:</p> <ol style="list-style-type: none"> <li>1. What are the Municipality’s current and anticipated needs from the system?</li> <li>2. Gather staff and municipal requirements from the system (solicit input from staff utilizing the system on an ongoing basis as input on user needs is critical to ensure the proper system is in place)</li> <li>3. Examine business processes and how the system can support and improve processes (utilizing the process maps included as part of this review will be a good starting point in determining the areas of improvement)</li> <li>4. Develop a short-list of systems</li> <li>5. Conduct virtual demonstrations of system capabilities:</li> </ol> <p>For the information of the Municipality, as part of the comparative analysis, two of the comparator municipalities indicated that they are in the process of transitioning to a new software package in the near future. Both municipalities who are also part of a larger group of neighbouring municipalities in the Parry Sound/Nipissing area have decided on TownSuite.</p>	Enhanced decision-making and service delivery; Potential cost savings which cannot be reasonably determined

Municipality of Huron Shores–Service Delivery Review

# Service Based Opportunities for Change

Nature of the Opportunity	Opportunity	Rationale	Anticipated Benefit
Operating Efficiency	Review of the Number of and Structure of the Municipality’s Committees	<p>At the time of this review, the Municipality has 16 committees categorized as either internal or ad-hoc. As per provincial legislation, three committees, two of the committees (Huron Shore Public Library Board and Emergency Management Program Committee) are required through provincial legislation.</p> <p>To ensure the effective and efficient use of resources (both Council’s and staff’s time), the Municipality may wish to review the mandate of each committee and determine whether or not their original intent remains relevant.</p> <p>To the extent Council wishes to restructure and streamline its committees, the following approach could be adopted which would reduce the number of committees and align committees within broader municipal service categories.</p> <p><b>Corporate Services</b> - Responsible for any matters that are of a corporate nature including administration, finance, accessibility, policy, and planning services;</p> <p><b>Infrastructure Services (a current committee)</b> – Responsible for all infrastructure matters including roads and all other environmental services</p> <p><b>Community Services</b> – Responsible for recreational and community based activities</p> <p><b>Protective Services (a current committee)</b> – Responsible for the protection of property and/persons which would include fire, bylaw, animal control and building services</p>	Enhanced decision-making and service delivery; Potential cost savings which cannot be reasonably determined

Municipality of Huron Shores–Service Delivery Review

# Service Based Opportunities for Change

Nature of the Opportunity	Opportunity	Rationale	Anticipated Benefit
Revenue Generation/Operating Efficiency	Review the current approach to the provision of access to community facilities to community groups	<p>The Municipality of Huron Shores provides space for community organizations to host events and community based activities which is consistent with other similarly sized municipalities.</p> <p>Based on information provided by the Municipality, community organizations appear to benefit from access to these facilities at no charge. For example, tracked activities at the Sowerby Hall for the years 2022 and 2023 show over 90% of the rentals were provided at no charge.</p> <p>While it should be acknowledged that community facilities typically operate with subsidies that are built into the tax levy, a user pay system assists in offsetting some of the costs such as care and maintenance related costs (heat, hydro, etc.). Council may wish to consider the implementation of a process by which community organizations apply directly to Council for either a reduced rate for usage or the waiving of user fees for access. This shift would allow Council to have greater control over the facilities (municipally owned assets) and potentially recover additional revenue to offset operating expenditures at each facility.</p>	<p>Potential revenue generation which cannot be reasonably determined;</p> <p>Enhanced decision-making and risk mitigation</p>



Municipality of Huron Shores–Service Delivery Review

# Service Based Opportunities for Change

Nature of the Opportunity	Opportunity	Rationale	Anticipated Benefit
Operating Efficiency	Explore the current approach to municipal by-law enforcement with the potential of increasing upon the service level	<p>In its current state, the Municipality of Huron Shores provides for municipal by-law enforcement as contracted service with the Town of Blind River.</p> <p>The agreement with the neighbouring municipality provides the Municipality with access to a municipal by-law officer once a month.</p> <p>The challenge of the current method of service delivery is the ability of the municipality to effectively and efficiently address municipal by-law issues and as such, by-law matters can take longer to address.</p> <p>To the extent, the Municipality wishes to increase upon this service level, the following should be considered:</p> <ul style="list-style-type: none"> <li>• Explore the potential of an increased level of service as part of the current service delivery method; and</li> <li>• If there is not any additional capacity in the current state, the Municipality could explore another alternative service delivery method including exploring the potential of a larger shared service arrangement with other neighbouring communities who may be faced with similar challenges.</li> </ul>	Enhanced service delivery

Municipality of Huron Shores–Service Delivery Review

# Service Based Opportunities for Change

Nature of the Opportunity	Opportunity	Rationale	Anticipated Benefit
Operating Efficiency	Refine municipal performance management	<p>At the time of the review, the Municipality possesses a performance management policy but does not appear to apply a consistent approach to performance management. Performance management is an important component to ensuring municipal personnel are provided with the opportunity to develop and maximize potential.</p> <p>Based on information shared during the review, the Municipality may want to consider the following:</p> <ul style="list-style-type: none"> <li>• Consistent with the policy’s directives, establish a more consistent application of the performance management program for non-management personnel. A performance management system is critical to the effective and efficient delivery of municipal services. The intent of a performance management system is to provide to effectively evaluate the performance of staff where an employee’s performance is discussed in a meaningful way. Areas where employees excel and/or may require attention should be discussed with plans to address those areas which may need to be improved.; and</li> <li>• Flowing from the point above, ensure participants in the performance management program have access to training opportunities to foster growth and/or address potential deficiencies.</li> </ul>	<p>Enhanced decision-making and service delivery; Potential capacity gains within the organization</p>

Municipality of Huron Shores–Service Delivery Review

# Service Based Opportunities for Change

Nature of the Opportunity	Opportunity	Rationale	Anticipated Benefit
Operating Efficiency	Establish a facility maintenance service within the organization	<p>At the time of the review, municipal facilities are maintained in what appears to be an ad-hoc manner. The overall responsibility of building maintenance does not appear to be clearly assigned to a municipal department.</p> <p>Establishing an overall maintenance program plays an important role in the overall life cycle of municipal assets and provides for greater mitigation of facility related issues. Additionally, in its current form, volunteers appear to be performing maintenance on municipal assets. Activities such as this potentially expose the Municipality to greater risk in a variety of ways.</p> <p>Council should explore the following:</p> <ul style="list-style-type: none"><li>• The establishment of building maintenance within the organization – this could be delivered using own resources or explore the potential of a contracted service to manage the maintenance of municipal assets; and</li><li>• Review access to all municipal facilities and ensure only approved individuals have access to those facilities.</li></ul>	Risk Mitigation

Municipality of Huron Shores–Service Delivery Review

# Service Based Opportunities for Change

Nature of the Opportunity	Opportunity	Rationale	Anticipated Benefit
Operating Efficiency	Identify and pursue formal shared services with neighbouring municipalities.	<p>Currently, the Municipality of Huron Shores participates in shared municipal service delivery on a very limited and ad-hoc basis and mainly for the purchasing of goods.</p> <p>Given the current state, the Municipality may want to initiate discussions with neighbouring municipalities to identify potential candidates for shared service delivery. Potential services areas that could be addressed are but not exclusive to:</p> <ul style="list-style-type: none"><li>• Formalized group purchasing for professional services;</li><li>• To the extent the Municipality seeks to increase to the level of service associated with by-law enforcement, this may be a candidate for a shared service if the current service provider cannot meet the desired level of service;</li><li>• A collective examination of contracted services and the potential to contract in and share a specialized skillset among the participating municipalities (for example, land use planning)</li></ul>	<p>Enhanced decision-making and service delivery;</p> <p>Potential capacity gains within the organization</p>

# Service Based Opportunities for Change

Nature of the Opportunity	Opportunity	Rationale	Anticipated Benefit
Revenue Generation	Explore the establishment of a capital levy for the purpose of creating another revenue stream for the Municipality's capital needs	Many municipalities similar to the Municipality recognize their inability to unilaterally address their respective infrastructure financial needs but at the same, recognize that capital needs cannot be ignored. This opportunity would provide the Municipality with additional capital revenues to leverage for the maintenance and replacement of municipal assets and the implementation of a capital levy is considered to be a municipal best practice within the municipal sector. Typically, municipalities establish a capital levy ranging between 1% to 3% of its annual levy and may set the rate for pre-determined amount of time prior to review (5 years). Municipalities may also communicate how the capital levy was used on an annual basis.	Potential increased capital specific revenues in excess of \$50,000 annually
Operating Efficiency	Increase the frequency of the tendering for professional services	The Municipality has a number of contracts for services and materials including professional services (legal, insurance, etc) and operational services (public works related works). During the course of the review, it appears services may not be tendered as frequently as they could be. Increasing the frequency of tendering for services is a municipal common/leading practice, allows the Municipality to test the market and ensure the municipality is receiving best value for purchased goods and services.	Enhanced decision-making and service delivery; Potential cost savings which cannot be reasonably determined

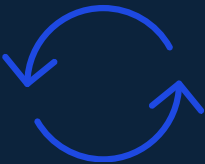
# Service Based Opportunities for Change

Nature of the Opportunity	Opportunity	Rationale	Anticipated Benefit
Revenue Generation	Review the Municipality's approach to user fees	<p>During the course of the review, municipal staff indicated that municipal user fees are reviewed but there is no formalized approach to how user fees are adjusted. The Municipality may wish to consider shifting the current user fee approach to one that is more outcome focused. To achieve this, the Municipality could implement the following:</p> <ul style="list-style-type: none"> <li>• The development of a process by which all departments are required to review user fees and service charges in relation to operating costs and determine whether or not those fees and charges should increase</li> <li>• In collaboration with Council, ensure that the current level of user fees and service charges reflect a level of cost recovery that the Municipality deems to be suitable</li> <li>• Where applicable, ensure that the user fees and service charges contain a component for capital replacement</li> </ul>	Potential revenue generation which cannot be reasonably determined; Enhanced decision-making
Operating Efficiency	Implementation of an electronic records management policy	<p>Recently, the Municipality developed and adopted an electronic records management policy but yet to implement the policy and achieve its intended objectives. The full implementation of this type of policy is considered to be a municipal leading practice. The full implementation of electronic records management allows for greater ease in the oversight of municipal records including:</p> <ul style="list-style-type: none"> <li>• Ensuring documents are retained as per legislation and documents are disposed of when appropriate;</li> <li>• Easier access to records – for example, less time spent searching for files, lessened risk of loss of files; and</li> <li>• Reduction of physical footprint – shifting to an electronic based system reduces the need for storage space.</li> </ul> <p>To begin this process, the Municipality should ensure the appropriate resources are in place to oversee this work which can be very time intensive in the short to medium term.</p>	Potential capacity gains within the organization

Municipality of Huron Shores–Service Delivery Review

# Service Based Opportunities for Change

Nature of the Opportunity	Opportunity	Rationale	Anticipated Benefit
Operating Efficiency	Explore the acquisition of software for cemetery operations	The Municipality does not make use of cemetery software to manage its active cemeteries. The Municipality may wish to explore the acquisition of cemetery software which provides for the ability to more effectively manage cemetery operations and administration.	Enhanced decision-making and service delivery
Operating Efficiency	Establish a Standard Operating Procedure for the identification and pursuit of grant opportunities	The Municipality’s approach to the identification and pursuit of grants appears to be ad-hoc where departments pursue these in isolation. This approach can lead to issues in particular when Finance is not involved in the process from the onset. As such, the Municipality should seek to establish a process by which grants are pursued as a collective versus on a department by department basis.	Enhanced decision-making and service delivery



### Other Reviews in Progress

The Municipality of Huron Shores is in the process of undertaking two additional reviews outside of the service delivery review. The other two reviews are a solid waste management study and the development of a recreational master plan/strategic plan. As a result of these concurrent reviews, there may be additional opportunities for the Municipality to consider with respect to the two service areas including but not exclusive to the rationalization of municipal assets (the number of municipal recreational facilities and/or the number of municipal landfill sites). Commentary was not provided to allow the other review processes to be conducted independently of this review.

**07**

# **Next Steps**



# Next Steps

Upon the acceptance of the final report and as the Municipality moves forward with the implementation of opportunities identified through the review, the Municipality may wish to consider the following:

01



## The Review becomes a standing item on future Council agendas

- As Council moves into its new role of implementation, the Municipality may wish to considering having the service review as a report to Council on a scheduled basis (quarterly as a potential increment).
- In our experience, this practice assists in maintaining momentum but also provides an opportunity for Council and the community at large to be kept up to date as to the progress of the opportunities identified within the review.

02



## Establish a project sponsor

- Project sponsorship can assist in ensuring the review's findings shift into the implementation phase.
- For the purposes of this review, the Municipality should give strongly consider appointing the CAO-Clerk as the Project Sponsor to oversee the subsequent work efforts associated with the review.

03



## Prioritize the opportunities

- To assist in the potential implementation of opportunities and to assist Council in its decision making process, the Municipality may wish to consider the development of opportunity ranking criteria.
- A sample prioritization scorecard can be found on the following pages.

04



## Monitor and report outcomes

- The final component of the implementation process should be the monitoring and reporting on implementation outcomes, the purpose of which is to communicate the overall impact and/or benefits of the implementation process and any 'lessons learned' that may be relevant to other transition activities.

# Municipality of Huron Shores–Service Delivery Review

## Sample Prioritization Scorecard

Criteria	Description	Scoring Range	
		Low	High
Financial Benefits	<p>What would the impact of this opportunity be to the Municipality's in terms of cost savings, revenue gains and capacity increases?</p> <ul style="list-style-type: none"> <li>Minimal impact 0</li> <li>Incremental impact of less than \$25,000 +5</li> <li>Incremental impact of \$25,000 to \$49,999 +15</li> <li>Incremental impact of \$50,000 to \$99,999 +35</li> <li>Incremental impact of more than \$100,000 +70</li> </ul>	0	+70
Public Impact	<p>How would the public be impacted by this opportunity? Would this opportunity enhance or reduce public health and safety and quality of life? Does this opportunity benefit or adversely impact vulnerable segments of the community?</p> <ul style="list-style-type: none"> <li>Significant positive public impact could be expected for multiple and/or vulnerable constituent groups +40</li> <li>Positive public impact could be expected for some constituent groups +20</li> <li>Minimal public impact 0</li> <li>Adverse public impact expected for some constituent groups -20</li> <li>Significant adverse public response expected for multiple and/or vulnerable constituent groups -40</li> </ul>	-40	+40
Customer Service	<p>Does this opportunity allow the Municipality to better respond to the needs of its customers?</p> <ul style="list-style-type: none"> <li>Significant enhancement in customer service, addresses major customer need(s) +10</li> <li>Some contribution to enhanced customer service, addresses secondary customer need(s) +5</li> <li>No impact on customer service (positive or negative) 0</li> <li>Opportunity will result in some deterioration in customer service -5</li> <li>Opportunity will have a major negative impact on customer service (timeliness, access) -10</li> </ul>	-10	+10

Municipality of Huron Shores–Service Delivery Review

# Sample Prioritization Scorecard

Criteria	Description	Scoring Range	
		Low	High
Time to Implement	In what approximate time frame could this idea be feasibly implemented?	-5	+5
	• Mid to late 2024		+5
	• Before end of 2025		+3
	• Before end of 2026		0
	• 2026 and subsequent years		-5
Consistency With Best/Common Practices	Is the opportunity consistent with leading/common practices for similar-sized municipalities?	-5	+5
	• Consistent with leading/common practices		+5
	• Unknown		0
	• Inconsistent with leading/common practices		-5
Effort and Cost to Implement	How much effort, primarily in terms of cost, will be required to implement this opportunity? What are the ongoing costs to maintain this opportunity?	-10	0
	• Minimal implementation costs		0
	• Implementation costs less than 50% of expected levy impact		-4
	• Implementation costs of 50% to 100% of expected levy impact		-7
	• Implementation costs in excess of 100% of expected levy impact		-10
Regulatory Compliance	Will the opportunity result in the Municipality being non-compliant with respect to Provincial or Federal legislation or regulation?	-5	0
	• No potential challenges with respect to non-compliance with legislation or regulation		0
	• Potential challenges with respect to immaterial non-compliance with legislation or regulation		-5

**08**

# **Appendicies**

# **Appendix A – Comparative and Financial Indicator Analysis**

# Municipality of Huron Shores–Service Delivery Review

## Comparative Analysis

Service	Indicator	Huron Shores	Comparator Municipalities		
			Low	High	Average
Corporate Wide	Wages and benefits per household	\$1,264.23	\$930.84	\$1,629.56	\$1,276.60
	Contracted services per household	\$542.84	\$489.22	\$1,734.93	\$809.70
General Government	Operating costs per household	\$1,065.28	\$444.07	\$1,134.13	\$817.81
	Wages and benefits as a % of department expenditures	57.6%	46.6%	65.3%	54.9%
Protective Services	Policing Services – Operating costs per household	\$348.38	\$234.88	\$318.48	\$280.33
	Fire Services – Operating costs per household	\$235.53	\$82.31	\$296.72	\$179.45
	Fire Services – Wages and benefits as a % of department expenditures	52.5%	19.0%	57.9%	37.4%
	Protective Services (Building Controls and By-law) – Operating costs per household	\$23.82	\$23.07	\$103.28	\$52.28
Transportation	Transportation Services – Operating costs per household	\$1,119.70	\$533.59	\$2,020.05	\$1,018.51
	Transportation Services – Operating costs per lane kilometre	\$2,122.63	\$475.88	\$9,721.92	\$4,106.82
	Transportation Services – Wages and benefits as a % of department expenditures	35.1%	37.4%	54.2%	45.7%
Environmental	Solid Waste Management Services – Operating operating costs per household	\$347.33	\$33.61	\$304.54	\$191.61

Municipality of Huron Shores–Service Delivery Review

# Comparative Analysis

Service	Indicator	Huron Shores	Comparator Municipalities		
			Low	High	Average
Recreation and Culture	Recreational and Cultural Services – Net operating costs per household	\$132.63	\$107.55	\$548.90	\$282.04
	Recreational and Cultural Services – Wages and benefits as a % of department expenditures	38.4%	20.7%	55.75	43.0%
	Recreational and Cultural Services – Recreational Facilities – Operating Costs per household	\$39.36	\$4.15	\$297.31	\$135.11
	Library – Operating costs per household	\$35.28	\$11.04	\$73.15	\$45.07
Planning and Development	Operating costs per household	\$165.45	\$4.52	\$61.76	\$34.02



CORPORATION OF THE MUNICIPALITY OF HURON SHORES

Schedule of Financial and Other Indicators for Comparator Municipalities (Note 1)

	Comparator Municipalities						
	Huron Shores	Black River Matheson	Bonfield	MMA	Nipissing	St. Joseph	Average
(1) CORPORATE WIDE							
Wages and benefitis per household	\$1,264.23	\$1,629.56	\$1,207.67	\$1,296.10	\$930.84	\$1,318.84	\$1,276.60
Contracted services per household	\$542.84	\$1,734.93	\$602.80	\$489.22	\$513.93	\$707.64	\$809.70
(2) GENERAL GOVERNMENT							
General government operating cost per household	\$1,065.28	\$1,073.55	\$847.07	\$1,134.13	\$444.07	\$590.24	\$817.81
General Government wages and benefits as a percentage of total department expenditures	57.6%	46.6%	49.1%	54.7%	65.3%	58.7%	54.9%
(3) POLICE							
Police operating costs per household	\$348.38	\$318.48	\$303.15	\$306.87	\$238.25	\$234.88	\$280.33
(4) FIRE							
Fire operating cost per household	\$235.53	\$223.70	\$171.19	\$123.32	\$296.72	\$82.31	\$179.45
Fire wages and benefits as a percentage of total department expenditures	52.5%	42.6%	35.2%	19.0%	57.9%	32.2%	37.4%
(5) PROTECTIVE SERVICES (Building Controls and Bylaw)							
Protective services operating costs per household	\$23.82	\$54.29	\$103.28	\$23.07	\$55.30	\$25.46	\$52.28
(6) TRANSPORTATION							
Transportation services operating costs per household	\$1,119.70	\$2,020.05	\$1,217.94	\$728.04	\$592.94	\$533.59	\$1,018.51
Transportation services operating costs per lane kilometre	\$2,122.63	\$6,443.25	\$9,721.92	\$2,578.21	\$1,314.85	\$475.88	\$4,106.82
Transportation services wages and benefits as a percentage of total department expenditures	35.1%	37.4%	42.4%	45.6%	48.8%	54.2%	45.7%
(7) SOLID WASTE MANAGEMENT							
Solid waste operating costs per household	\$347.33	\$304.54	\$224.89	\$33.61	\$252.07	\$142.92	\$191.61
(9) RECREATION AND CULTURE							
Recreation services operating costs per household, net of non-taxation revenues	\$132.63	\$253.61	\$107.55	\$379.41	\$120.75	\$548.90	\$257.14
Recreational and cultural services wages and benefits as a percentage of total department expenditures	38.4%	48.5%	53.2%	55.7%	37.1%	20.7%	43.0%
Recreational and Cultural Services – Recreational Facilities – Operating Costs per household	\$39.36	\$164.80	\$4.15	\$172.71	\$36.58	\$297.31	\$135.11
Library – Operating costs per household	\$35.28	\$70.78	\$69.89	\$11.04	\$24.77	\$41.73	\$43.64
(10) PLANNING AND DEVELOPMENT							
Planning and development operating costs per household	\$165.45	\$55.58	\$61.76	\$14.31	\$4.52	\$33.95	\$34.02

Notes:  
(1) KPMG analysis based on 2022 Municipal Financial Information Returns



# Municipality of Huron Shores–Service Delivery Review

## Financial Indicator Analysis

In order to provide additional perspective on the Municipality’s financial performance and position, we have included in this chapter an analysis of financial indicators for the Municipality and other comparative municipalities.

In Canada, the development and maintenance of principles for financial reporting fall under the responsibility of the Accounting Standards Oversight Council (‘AcSOC’), a volunteer body established by the Canadian Institute of Chartered Accountants in 2000. In this role, AcSOC provides input to and monitors and evaluates the performance of the two boards that are tasked with established accounting standards for the private and public sector:

- The Public Sector Accounting Board (‘PSAB’) establishes accounting standards for the public sector, which includes municipal governments; and
- The Accounting Standards Board (‘AcSB’), which is responsible for the establishment of accounting standards for Canadian entities outside of the public sector.

In May 2009, PSAB released a Statement of Recommended Practice that provided guidance on how public sector bodies should report on indicators of financial condition. As defined in the statement, financial condition is ‘*a government’s financial health as assessed by its ability to meet its existing financial obligations both in respect of its service commitments to the public and financial commitments to creditors, employees and others*’. In reporting on financial condition, PSAB also recommended that three factors, at a minimum, need to be considered:

- **Sustainability.** Sustainability is the degree to which the Municipality can deliver services and meet its financial commitments without increasing its debt or tax burden relative to the economy in which it operates. To the extent that the level of debt or tax burden grows at a rate that exceeds the growth in the Municipality’s assessment base, there is an increased risk that the Municipality’s current spending levels (and by association, its services, service levels and ability to meet creditor obligations) cannot be maintained.
- **Flexibility.** Flexibility reflects the Municipality’s ability to increase its available sources of funding (debt, taxes or user fees) to meet increasing costs. Municipalities with relatively high flexibility have the potential to absorb cost increases without adversely impacting on affordability for local residents and other ratepayers. On the other hand, municipalities with low levels of flexibility have limited options with respect to generating new revenues, requiring an increased focus on expenditure reduction strategies.
- **Vulnerability.** Vulnerability represents the extent to which the Municipality is dependent on sources of revenues, predominantly grants from senior levels of government, over which it has no discretion or control. The determination of vulnerability considers (i) unconditional operating grants such as OMPF; (ii) conditional operating grants such as Provincial Gas Tax for transit operations; and (iii) capital grant programs. Municipalities with relatively high indicators of vulnerability are at risk of expenditure reductions or taxation and user fee increases in the event that senior levels of funding are reduced. This is particularly relevant for municipalities that are vulnerable with respect to operating grants from senior levels of government, as the Municipal Act does not allow municipalities to issue long-term debt for operating purposes (Section 408(2.1)).

Municipality of Huron Shores–Service Delivery Review

# Financial Indicator Analysis

As a means of reporting the Municipality’s financial condition, we have considered the following financial indicators (\*denotes PSAB recommended financial indicator).

Financial Condition Category	Financial Indicators
Sustainability	<div><div>1.</div>Financial assets to financial liabilities*</div> <div><div>2.</div>Total reserves and reserve funds per household</div> <div><div>3.</div>Total operating expenses as a percentage of taxable assessment*</div> <div><div>4.</div>Capital additions as a percentage of amortization expense</div>
Flexibility	<div><div>5.</div>Residential taxes per household</div> <div><div>6.</div>Total long-term debt per household</div> <div><div>7.</div>Residential taxation as a percentage of average household income</div> <div><div>8.</div>Total taxation as a percentage of total assessment*</div> <div><div>9.</div>Debt servicing costs (interest and principal) as a percentage of total revenues*</div> <div><div>10.</div>Net book value of tangible capital assets as a percentage of historical cost of tangible capital assets*</div>
Vulnerability	<div><div>11.</div>Operating grants as a percentage of total revenues*</div> <div><div>12.</div>Capital grants as a percentage of total capital expenditures*</div>



# Financial Indicator Analysis

Indicator	Description	Low	Consistent	High
Financial assets to financial liabilities	Assesses municipal solvency		X	
Total reserves and reserve funds per household	Assesses the Municipality's ability to absorb incremental expenses or revenue losses through reserves versus taxes, user fees or debt		X	
Total operating expenses as a percentage of taxable assessment	Assesses the Municipality to potential increase taxes		X	
Capital additions as a percentage of amortization expense	Assesses the Municipality's extent to which it can sustain tangible capital additions		X	
Residential taxes per household	Assesses the Municipality's ability to increase taxes as a means of funding incremental operating and capital expenditures			X
Total long-term debt per household	Assesses the Municipality's ability to issue more debt by considering the existing debt loan on a per household basis	X		
Residential taxation as a percentage of average household income	Indication of potential affordability concerns			X
Total taxation as a percentage of total assessment	Indication of potential affordability concerns		X	
Debt servicing costs (interest and principal) as a percentage of total revenues	Indication as to the Municipality's overall indebtedness	X		
Net book value of tangible capital assets as a percentage of historical cost of tangible capital assets	Indication as to the extent to which the Municipality is reinvesting in its capital assets as they reach the end of their useful lives		X	
Operating grants as a percentage of total revenues	Indication as to the Municipality's degree of reliance on senior government grants for the purposes of funding operating expenses			X
Capital grants as a percentage of total capital expenditures	Indication as to the Municipality's degree of reliance on senior government grants for the purposes of funding capital expenditures	X		

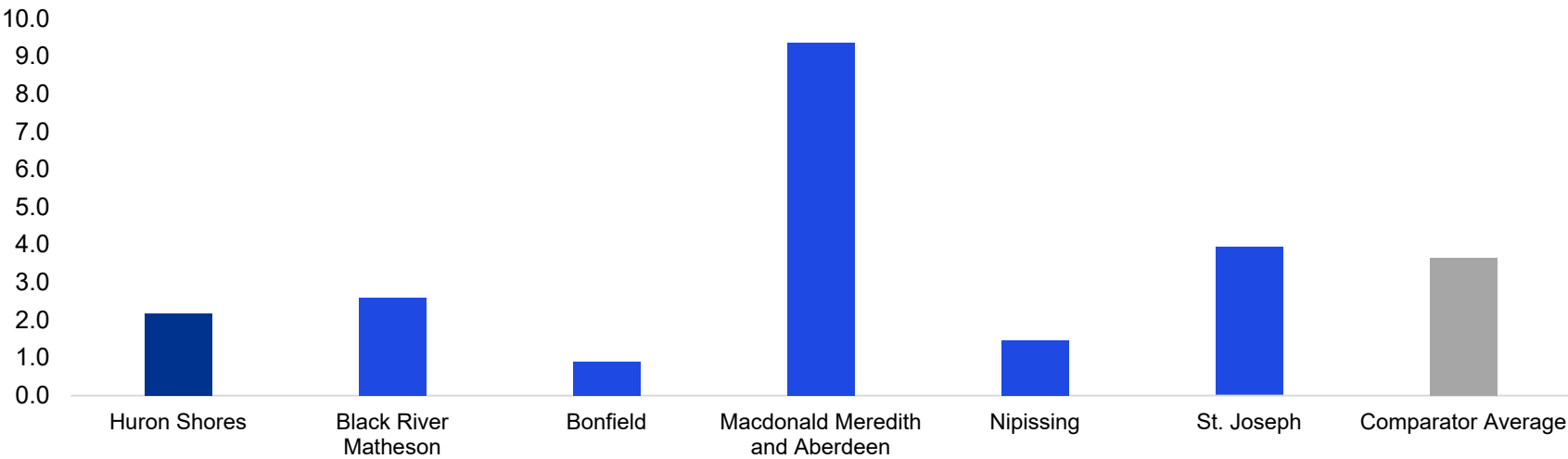
# Municipality of Huron Shores–Service Delivery Review

## Financial Indicator Analysis

**FINANCIAL ASSETS TO FINANCIAL LIABILITIES**

This financial indicator provides an assessment of the Municipality’s solvency by comparing financial assets (including cash, investments and accounts receivable) to financial liabilities (accounts payable, deferred revenue and long-term debt). Low levels of financial assets to financial liabilities are indicative of limited financial resources available to meet cost increases or revenue losses.

TYPE OF INDICATOR	FORMULA	POTENTIAL LIMITATIONS
<div><b>Sustainability</b> ✓</div> <div>Flexibility</div> <div>Vulnerability</div>	FIR Schedule 70, Line 9930, Column 1 divided by FIR Schedule 70, Line 9940, Column 1	<ul style="list-style-type: none"><li>Financial assets may include investments in government business enterprises, which may not necessarily be converted to cash or yield cash dividends</li><li>Financial liabilities may include liabilities for employee future benefits and future landfill closure and post-closure costs, which may (i) not be realized for a number of years; and/or (ii) may not be realized at once but rather over a number of years</li></ul>



Source: KPMG analysis of FIR Information (2022)

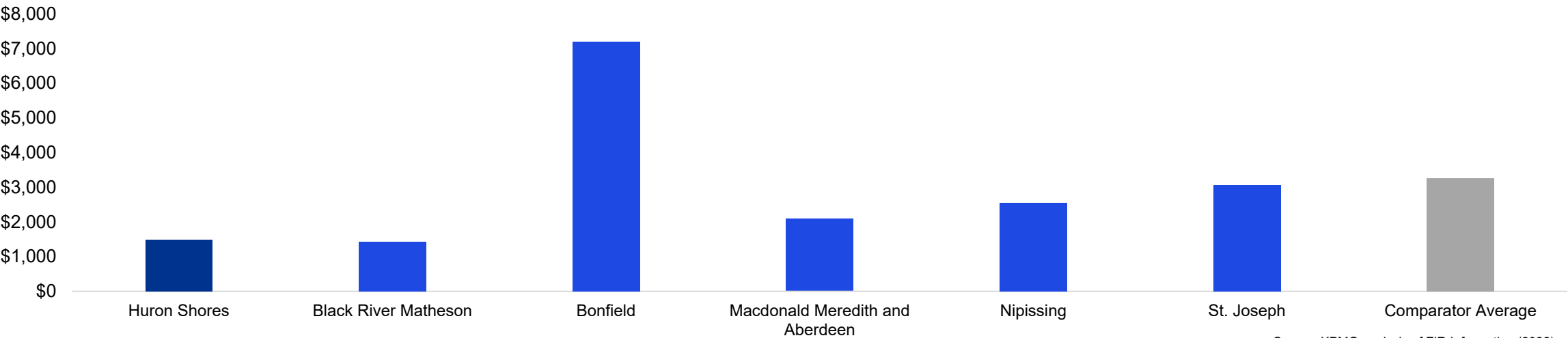
Municipality of Huron Shores–Service Delivery Review

# Financial Indicator Analysis

**TOTAL RESERVES AND RESERVE FUNDS PER HOUSEHOLD**

This financial indicator provides an assessment of the Municipality’s ability to absorb incremental expenses or revenue losses through the use of reserves and reserve funds as opposed to taxes, user fees or debt. Low reserve levels are indicative of limited capacity to deal with cost increases or revenue losses, requiring the Municipality to revert to taxation or user fee increases or the issuance of debt.

TYPE OF INDICATOR	FORMULA	POTENTIAL LIMITATIONS
<div><b>Sustainability</b> ✓</div> <div>Flexibility</div> <div>Vulnerability</div>	FIR Schedule 70, Line 6420, Column 1 divided by FIR Schedule 2, Line 40, Column 1	<ul style="list-style-type: none"><li>Reserves and reserve funds are often committed to specific projects or purposes and as such, may not necessarily be available to fund incremental costs or revenue losses</li><li>As reserves are not funded, the Municipality may not actually have access to financial assets to finance additional expenses or revenue losses</li></ul>



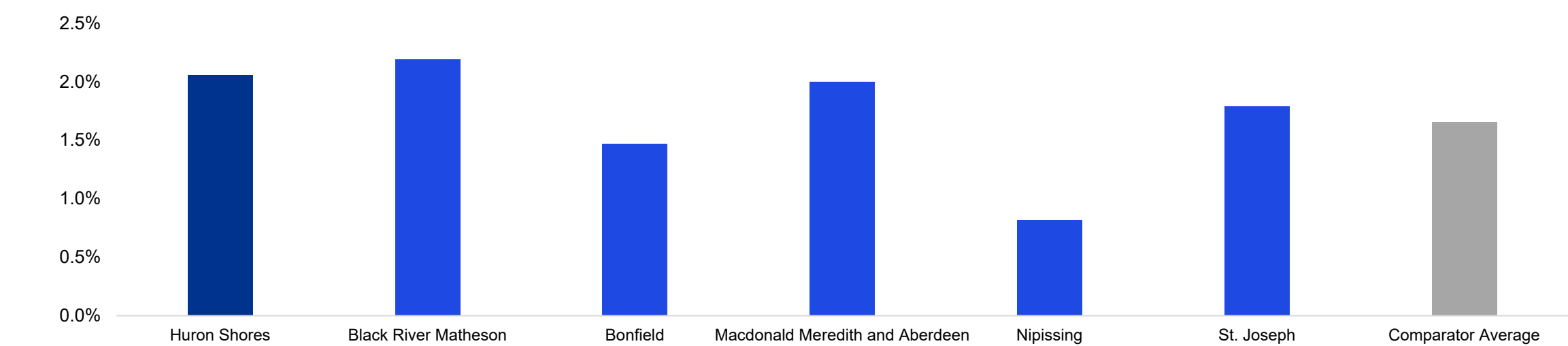
Municipality of Huron Shores–Service Delivery Review

# Financial Indicator Analysis

TOTAL OPERATING EXPENSES AS A PERCENTAGE OF TAXABLE ASSESSMENT

This financial indicator provides an assessment of the Municipality’s solvency by determining the extent to which increases in operating expenses correspond with increases in taxable assessment. If increases correspond, the Municipality can fund any increases in operating costs without raising taxation rates.

<b>TYPE OF INDICATOR</b> <div><div>Sustainability ✓</div><div>Flexibility</div><div>Vulnerability</div></div>	<b>FORMULA</b> <div>FIR Schedule 40, Line 9910, Column 7 less FIR Schedule 40, Line 9910, Column 16 divided by FIR Schedule 26, Column 17, Lines 9199 and 9299</div>	<b>POTENTIAL LIMITATIONS</b> <ul style="list-style-type: none"><li>As operating expenses are funded by a variety of sources, the Municipality’s sustainability may be impacted by reductions in other funding sources that would not be identified by this indicator.</li></ul>
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Source: KPMG analysis of FIR Information (2022)



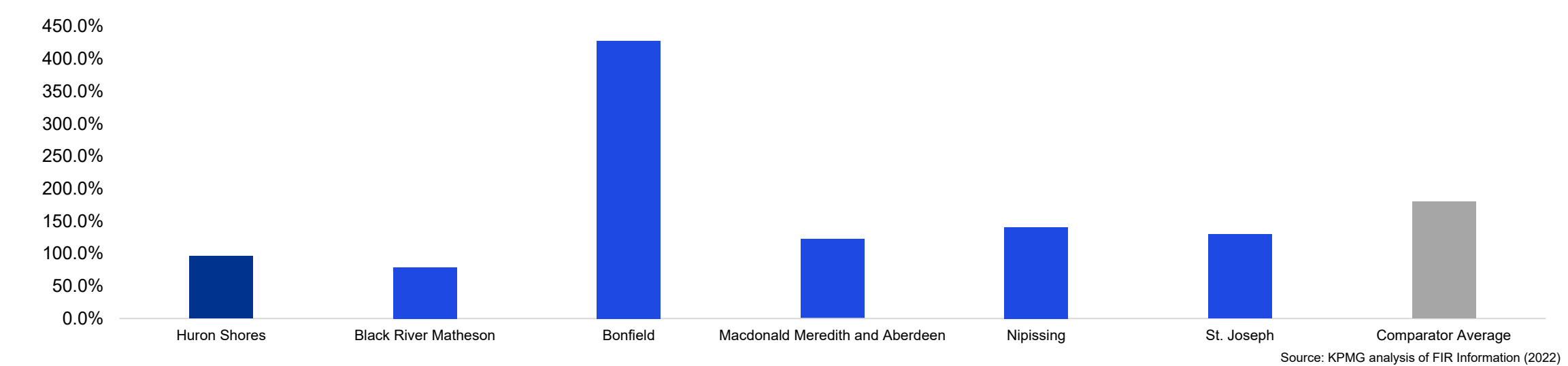
Municipality of Huron Shores–Service Delivery Review

# Financial Indicator Analysis

**CAPITAL ADDITIONS AS A PERCENTAGE OF AMORTIZATION EXPENSE**

This financial indicator provides an assessment of the Municipality’s solvency by assessing the extent to which it is sustaining its tangible capital assets. In the absence of meaningful reinvestment in tangible capital assets, the Municipality’s ability to continue to deliver services at the current levels may be compromised.

TYPE OF INDICATOR	FORMULA	POTENTIAL LIMITATIONS
<div>Sustainability ✓</div> <div>Flexibility</div> <div>Vulnerability</div>	FIR Schedule 51, Line 9910, Column 3 divided by FIR Schedule 40, Line 9910, Column 16	<ul style="list-style-type: none"><li>This indicator considers amortization expense, which is based on historical as opposed to replacement cost. As a result, the Municipality’s capital reinvestment requirement will be higher than its reported amortization expense due to the effects of inflation.</li><li>This indicator is calculated on a corporate-level basis and as such, will not identify potential concerns at the departmental level.</li></ul>



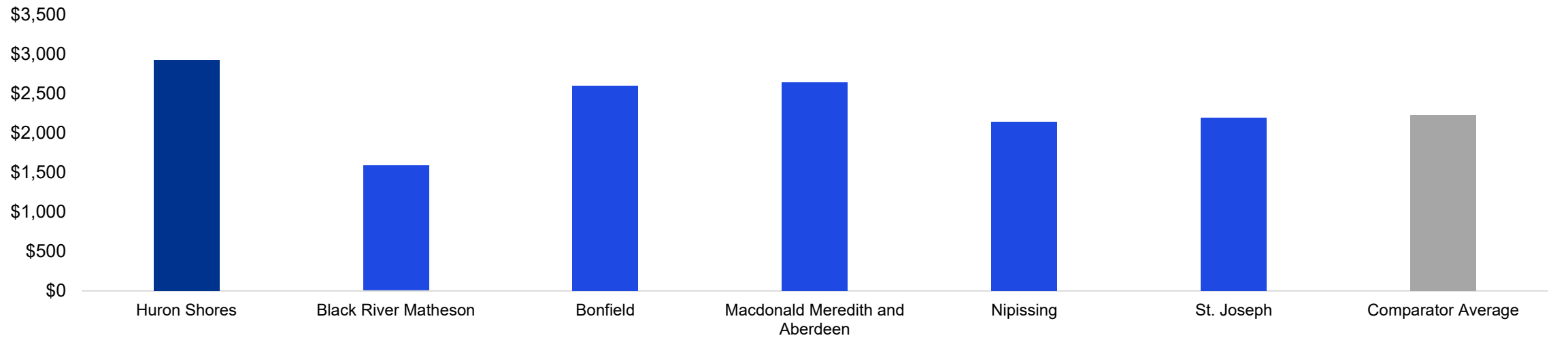
Municipality of Huron Shores–Service Delivery Review

# Financial Indicator Analysis

**RESIDENTIAL TAXES PER HOUSEHOLD**

This financial indicator provides an assessment of the Municipality’s ability to increase taxes as a means of funding incremental operating and capital expenditures.

<b>TYPE OF INDICATOR</b> Sustainability <b>Flexibility</b> ✓ Vulnerability	<b>FORMULA</b> FIR Schedule 26, Line 0010 and Line 1010, Column 4 divided by FIR Schedule 2, Line 0040, Column 1	<b>POTENTIAL LIMITATIONS</b> <ul style="list-style-type: none"><li>This indicator does not incorporate income levels for residents and as such, does not fully address affordability concerns.</li></ul>
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Source: KPMG analysis of FIR Information (2020)





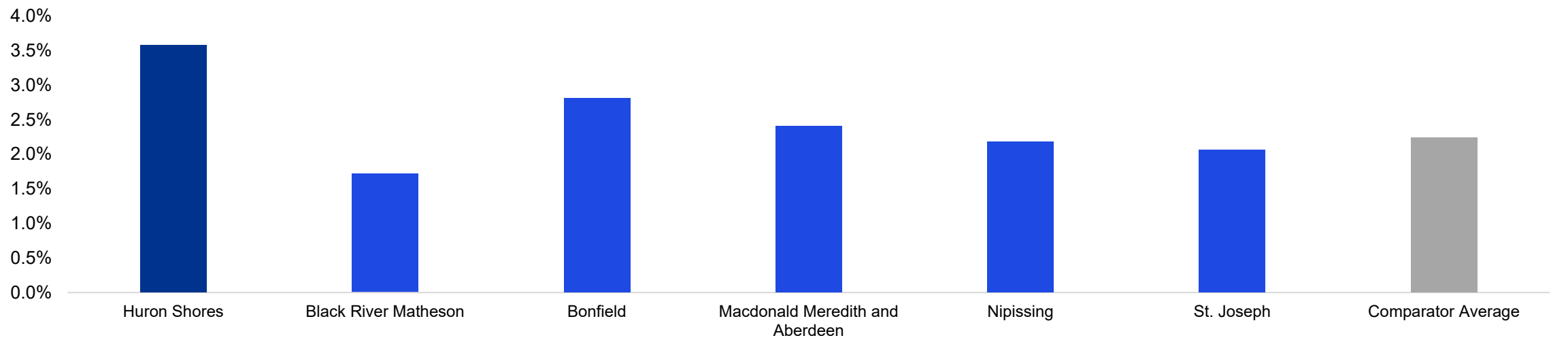
Municipality of Huron Shores–Service Delivery Review

# Financial Indicator Analysis

RESIDENTIAL TAXATION AS A PERCENTAGE OF HOUSEHOLD INCOME

This financial indicator provides an indication of potential affordability concerns by calculating the percentage of total household income used to pay municipal property taxes.

TYPE OF INDICATOR	FORMULA	POTENTIAL LIMITATIONS
Sustainability Flexibility ✓ Vulnerability	FIR Schedule 26, Line 0010 and Line 1010, Column 4 divided by FIR Schedule 2, Line 0040, Column 1 (to arrive at average residential tax per household). Average household income is derived from the National Housing Survey.	<ul style="list-style-type: none"><li>This indicator considers residential affordability only and does not address commercial or industrial affordability concerns.</li><li>This indicator is calculated on an average household basis and does not provide an indication of affordability concerns for low income or fixed income households.</li></ul>



Source: KPMG analysis of FIR Information (2022)



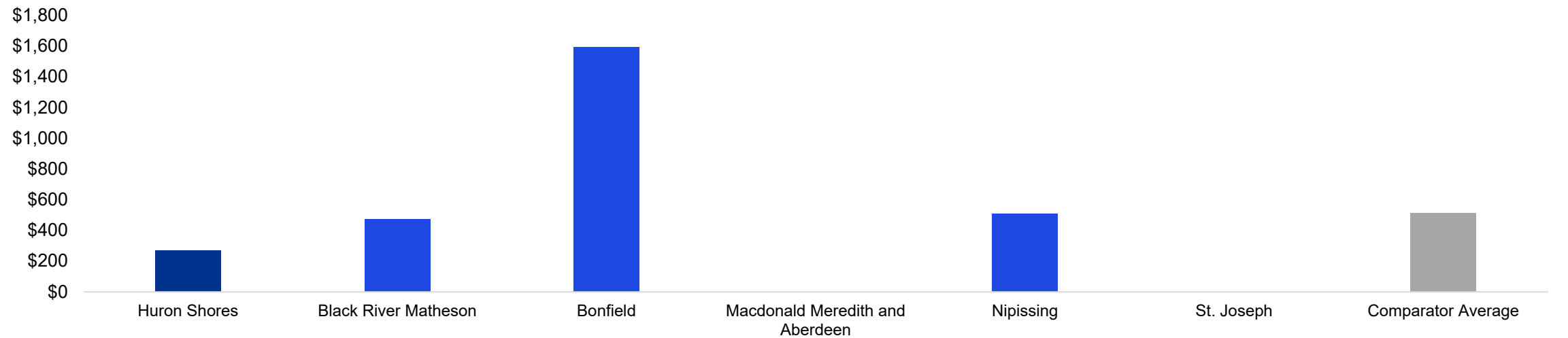
# Municipality of Huron Shores–Service Delivery Review

## Financial Indicator Analysis

**TOTAL LONG TERM DEBT PER HOUSEHOLD**

This financial indicator provides an assessment of the Municipality’s ability to issue more debt by considering the existing debt loan on a per household basis. High debt levels per household may preclude the issuance of additional debt.

TYPE OF INDICATOR	FORMULA	POTENTIAL LIMITATIONS
Sustainability Flexibility ✓ Vulnerability	FIR Schedule 70, Line 2699, Column 1 divided by FIR Schedule 2, Line 0040, Column 1	<ul style="list-style-type: none"><li>This indicator does not consider the Provincial limitations on debt servicing cost, which cannot exceed 25% of own-source revenues unless approved by the Ontario Municipal Board</li></ul>



Source: KPMG analysis of FIR Information (2022)



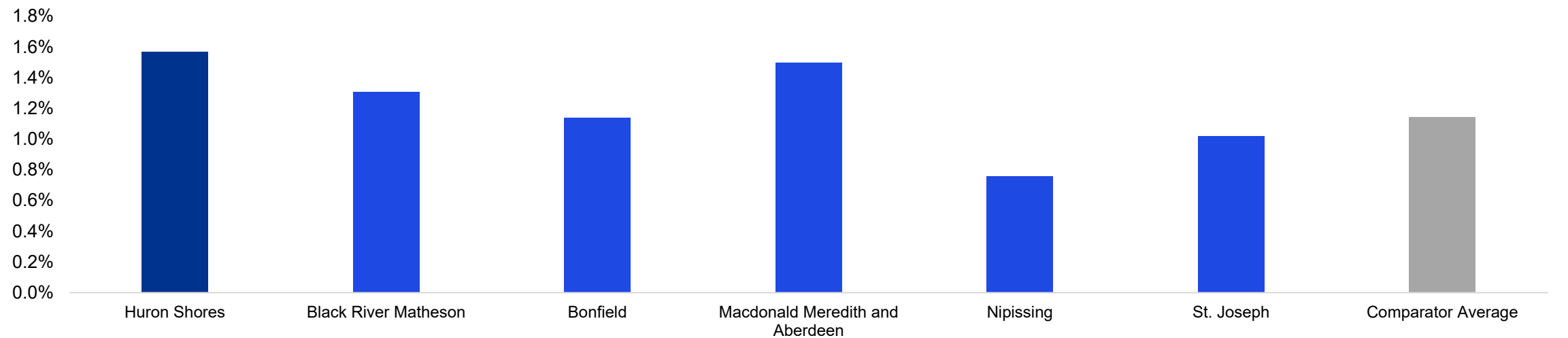
Municipality of Huron Shores–Service Delivery Review

# Financial Indicator Analysis

**TOTAL TAXATION AS A PERCENTAGE OF TOTAL ASSESSMENT**

This financial indicator provides an indication of potential affordability concerns by calculating the Municipality’s overall rate of taxation. Relatively high tax rate percentages may limit the Municipality’s ability to generate incremental revenues in the future.

TYPE OF INDICATOR	FORMULA	POTENTIAL LIMITATIONS
Sustainability Flexibility ✓ Vulnerability	FIR Schedule 26, Line 9199 and Line 9299, Column 4 divided by FIR Schedule 26, Line 9199 and 9299, Column 17.	<ul style="list-style-type: none"><li>This indicator considers the Municipality’s overall tax rate and will not address affordability issues that may apply to individual property classes (e.g. commercial).</li></ul>



Source: KPMG analysis of FIR Information (2022)



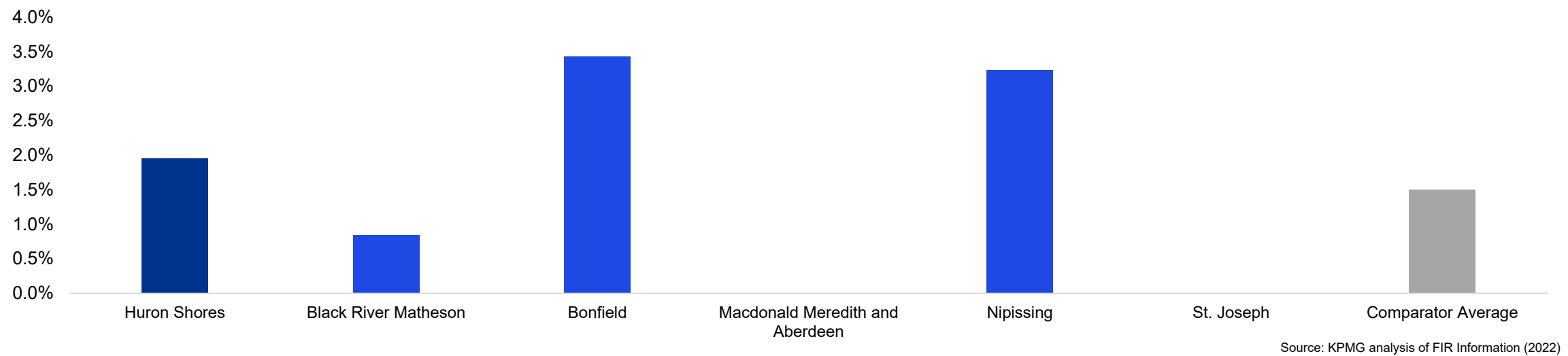
Municipality of Huron Shores–Service Delivery Review

# Financial Indicator Analysis

**DEBT SERVICING COSTS (INTEREST AND PRINCIPAL) AS A PERCENTAGE OF TOTAL REVENUES**

This financial indicator provides an indication as to the Municipality's overall indebtedness by calculating the percentage of revenues used to fund long-term debt servicing costs. The Municipality's ability to issue additional debt may be limited if debt servicing costs on existing debt are excessively high.

<b>TYPE OF INDICATOR</b> Sustainability <b>Flexibility</b> ✓ Vulnerability	<b>FORMULA</b> FIR Schedule 74C, Line 3099, Column 1 and Column 2 divided by FIR Schedule 10, Line 9910, Column 1.	<b>POTENTIAL LIMITATIONS</b> <ul style="list-style-type: none"><li>No significant limitations have been identified in connection with this indicator</li></ul>
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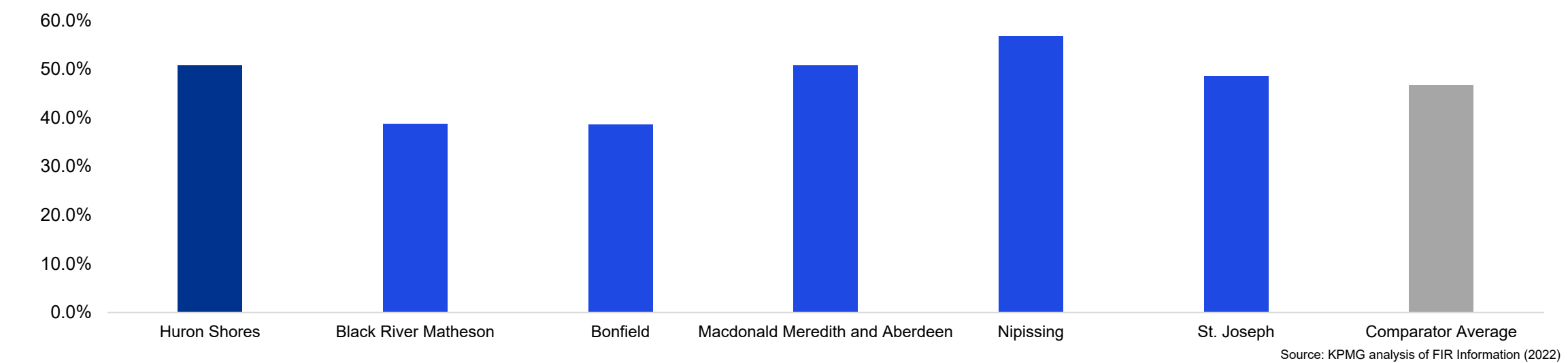
# Municipality of Huron Shores–Service Delivery Review

## Financial Indicator Analysis

**NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS AS A PERCENTAGE OF HISTORICAL COST OF TANGIBLE CAPITAL ASSETS**

This financial indicator provides an indication as to the extent to which the Municipality is reinvesting in its capital assets as they reach the end of their useful lives. An indicator of 50% indicates that the Municipality is, on average, investing in capital assets as they reach the end of useful life, with indicators of less than 50% indicating that the Municipality’s reinvestment is not keeping pace with the aging of its assets.

TYPE OF INDICATOR	FORMULA	POTENTIAL LIMITATIONS
Sustainability Flexibility ✓ Vulnerability	FIR Schedule 51A, Line 9910, Column 11 divided by FIR Schedule 51A, Line 9910, Column 6.	<ul style="list-style-type: none"><li>This indicator is based on the historical cost of the Municipality’s tangible capital assets, as opposed to replacement cost. As a result, the Municipality’s pace of reinvestment is likely lower than calculated by this indicator as replacement cost will exceed historical cost.</li><li>This indicator is calculated on a corporate-level basis and as such, will not identify potential concerns at the departmental level.</li></ul>



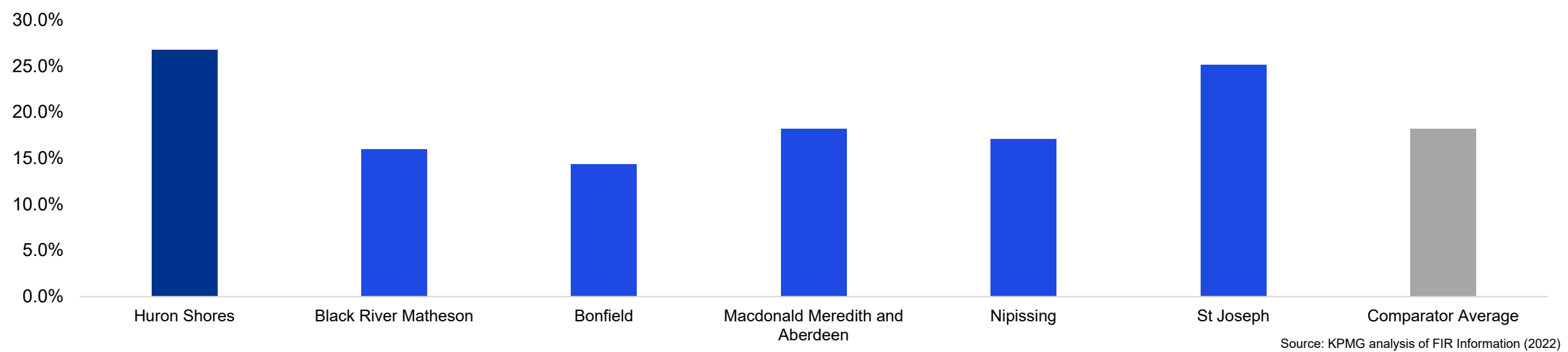
Municipality of Huron Shores–Service Delivery Review

# Financial Indicator Analysis

**OPERATING GRANTS AS A PERCENTAGE OF TOTAL REVENUES**

This financial indicator provides an indication as to the Municipality’s degree of reliance on senior government grants for the purposes of funding operating expenses. The level of operating grants as a percentage of total revenues is directly proportionate with the severity of the impact of a decrease in operating grants.

<b>TYPE OF INDICATOR</b> Sustainability Flexibility <b>Vulnerability</b> ✓	<b>FORMULA</b> FIR Schedule 10, Line 0699, Line 0810, Line 0820, Line 0830, Column 1 divided by FIR Schedule 10, Line 9910, Column 1.	<b>POTENTIAL LIMITATIONS</b> <ul style="list-style-type: none"><li>To the extent possible, the Municipality should maximize its operating grant revenue. As such, there is arguably no maximum level associated with this financial indicator.</li></ul>
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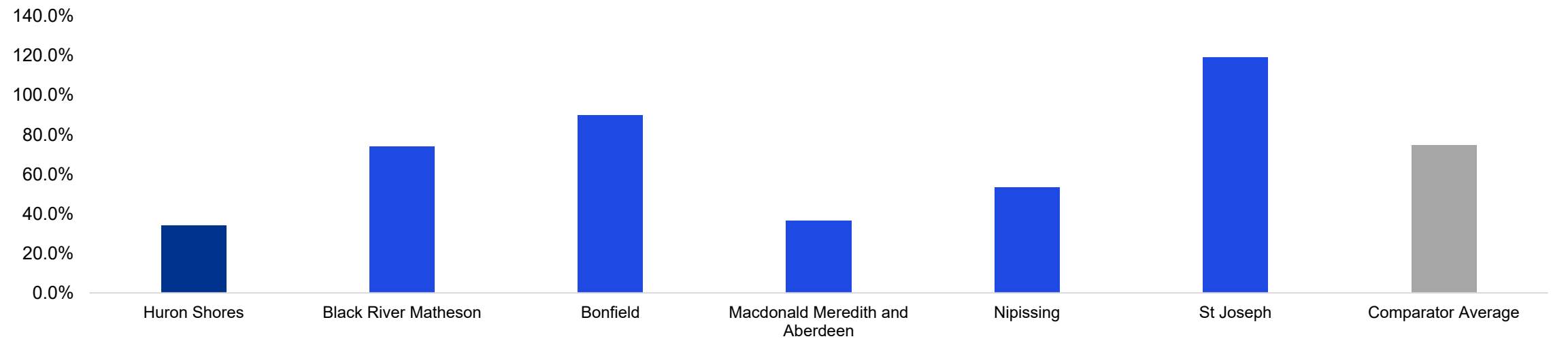
Municipality of Huron Shores–Service Delivery Review

# Financial Indicator Analysis

**CAPITAL GRANTS AS A PERCENTAGE OF TOTAL CAPITAL EXPENDITURES**

This financial indicator provides an indication as to the Municipality’s degree of reliance on senior government grants for the purposes of funding capital expenditures. The level of capital grants as a percentage of total capital expenditures is directly proportionate with the severity of the impact of a decrease in capital grants.

TYPE OF INDICATOR	FORMULA	POTENTIAL LIMITATIONS
Sustainability Flexibility Vulnerability ✓	FIR Schedule 10, Line 0815, Line 0825, Line 0831, Column 1 divided by FIR Schedule 51, Line 9910, Column 3.	<ul style="list-style-type: none"><li>To the extent possible, the Municipality should maximize its capital grant revenue. As such, there is arguably no maximum level associated with this financial indicator.</li></ul>



Source: KPMG analysis of FIR Information (2022)



# **Appendix B – Sample Policies**



# Sample Policies – Budget Policy

## Policy

### POLICY

- The Municipality’s policy is to establish an annual budget process encompassing all municipal departments and Agencies, Boards and Commissions (ABC’s) for which Council is required to approve annual budget estimates or levies.

## Objectives

### OBJECTIVES

- To establish the processes of the annual budget
- To encourage long-range planning in operating expenditures
- To achieve approval of the annual budget prior to February 28th of the following year (unless an election year in which years the budget shall be approved by March)
- To encourage effective planning, analysis and allocation of the Municipality’s limited financial resources

## Implementation

### IMPLEMENTATION




1. That the Treasurer prepare a report, no later than October 31st of each year, to provide Council a report outlining an overview of the projected budget challenges
2. That Council, no later than December 31st of each year, provide direction to staff regarding any changes in levels of service required for the following year and that this information be taken into account in the determination of the budget targets.
3. That the Treasurer, working in conjunction with other staff, develop and present a preliminary budget not later than January 31st that includes:
  - i. The calculated amount of capital levy as determined by the capital financing policy.
  - ii. An adjustment to operating cost expenditures (excluding levies from outside boards and agencies) not to be lower than the published year-over-year Consumer Price Index for the month of October
  - iii. An adjustment to levies from outside boards and agencies that reflects the anticipated change in levy amounts.
4. Personnel additions will only be considered if it is substantiated that additional staffing will result in increased revenue or enhanced operating efficiencies.
5. To the extent feasible, personnel cost reductions will be achieved through attrition
6. Alternative means of service delivery will be evaluated to ensure that quality services are provided to our citizens at the most competitive and economical cost.
7. Operating variances will be monitored on a monthly basis by managers with reports to Council as of June 30th, September 30th and December 31st each year.
8. Capital projects, including approved change orders and other anticipated cost increases, will be reported to Council as of June 30th and December 31st.

# **Appendix C – Municipal Service Profiles**

# Municipality of Huron Shores

## Municipal Service Profile

### General Government - Mayor and Council

<table><tr><th colspan="2">Program</th></tr><tr><td colspan="2">General Government</td></tr></table>	Program		General Government		<table><tr><th colspan="2">Service Overview</th></tr><tr><td colspan="2">The Mayor provides leadership to Council in fulfilling the requirements of government legislation, as well as the strategic goals and objectives identified by Council. The Mayor also represents the Municipality, both in the community and externally. The Municipality provides support to elected officials, allowing them to exercise their responsibilities as municipal councillors. Currently, the Municipality has seven elected members of Council - one Mayor and six members of Council who represent four wards.</td></tr></table>	Service Overview		The Mayor provides leadership to Council in fulfilling the requirements of government legislation, as well as the strategic goals and objectives identified by Council. The Mayor also represents the Municipality, both in the community and externally. The Municipality provides support to elected officials, allowing them to exercise their responsibilities as municipal councillors. Currently, the Municipality has seven elected members of Council - one Mayor and six members of Council who represent four wards.		<table><tr><th colspan="2"></th><th colspan="3">Service Level</th></tr><tr><th colspan="2"></th><th>Below Standard</th><th>At Standard</th><th>Above Standard</th></tr><tr><td rowspan="4">Basis of Delivery</td><td>Mandatory</td><td colspan="3" rowspan="4"></td></tr><tr><td>Essential</td></tr><tr><td>Traditional</td></tr><tr><td>Discretionary</td></tr></table>			Service Level					Below Standard	At Standard	Above Standard	Basis of Delivery	Mandatory				Essential	Traditional	Discretionary
Program																												
General Government																												
Service Overview																												
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<table><tr><th colspan="2">Organizational Unit</th></tr><tr><td colspan="2">Mayor and Council</td></tr></table>	Organizational Unit		Mayor and Council		<table><tr><th colspan="2">Service Value</th></tr><tr><td colspan="2">Effective leadership of Council contributes towards the achievement of strategic goals, objectives and priorities.</td></tr></table>	Service Value		Effective leadership of Council contributes towards the achievement of strategic goals, objectives and priorities.		<table><tr><th colspan="2">Proposed Key Performance Indicators and Benchmarking</th></tr><tr><td colspan="2">For the purposes of potential key performance indicators, we suggest that the Municipality monitor outcomes in relation to the strategic plan (when applicable).</td></tr><tr><td colspan="2">In comparison to the selected municipal comparators, the Municipality's Council size is tied for the highest with seven (7) elected officials which the Township of Black River-Matheson has. The two municipalities are alike in both also use a ward system for electing councillors. The balance of the comparators have five (5) elected officials who are elected at-large.</td></tr></table>	Proposed Key Performance Indicators and Benchmarking		For the purposes of potential key performance indicators, we suggest that the Municipality monitor outcomes in relation to the strategic plan (when applicable).		In comparison to the selected municipal comparators, the Municipality's Council size is tied for the highest with seven (7) elected officials which the Township of Black River-Matheson has. The two municipalities are alike in both also use a ward system for electing councillors. The balance of the comparators have five (5) elected officials who are elected at-large.													
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<table><tr><th colspan="3">Budget (in thousands)</th></tr><tr><td>Operating Costs</td><td>\$</td><td>91</td></tr><tr><td>Revenues</td><td>\$</td><td>-</td></tr><tr><td>Net Levy</td><td>\$</td><td>91</td></tr><tr><td>FTE's</td><td></td><td>-</td></tr></table>	Budget (in thousands)			Operating Costs	\$	91	Revenues	\$	-	Net Levy	\$	91	FTE's		-	<table><tr><th colspan="2">Basis for Delivery</th></tr><tr><td colspan="2">Mandatory - The position of Mayor, along with Elected officials, is a requirement under the Municipal Act.</td></tr></table>	Basis for Delivery		Mandatory - The position of Mayor, along with Elected officials, is a requirement under the Municipal Act.									
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# Municipality of Huron Shores

## Municipal Service Profile General Government - Mayor and Council

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"><li>• Council</li><li>• Residents and organizations in the community</li></ul>
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"><li>• Not applicable</li></ul>
Service Output	The output of a service that fulfills a recognized client's need.	<ul style="list-style-type: none"><li>(1) Leadership of Council</li><li>(2) Advocacy and promotion of the Municipality</li><li>(3) Political representation, including resolution of constituency matters and issues</li></ul>
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	<b>Own resources</b> - The function of Mayor and Council is provided through the Municipality's own resources




**Municipal Service Profile**  
**General Government - Mayor and Council**

Sub-Service/Process	Basis for Delivery	Delivery Model	Financial Information (2023 Budget)				
			Operating Costs	Non-Taxation Revenue		Net Levy Requirement	FTEs
Council Expenditures	Mandatory	Own Resources	\$ 90,591	\$ -		\$ 90,591	0.0
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
Total			\$ 90,591	\$ -		\$ 90,591	

# Municipality of Huron Shores

## Municipal Service Profile

### General Government - CAO and Clerks

<table><tr><th colspan="2">Program</th></tr><tr><td colspan="2">General Government</td></tr></table>	Program		General Government		<table><tr><th colspan="2">Service Overview</th></tr><tr><td colspan="2">The Municipality's Clerk's function fulfills the statutory requirements as outlined within the Municipal Act as well as the services necessary to support efficient and effective governance. This includes the preparation and distribution of meeting agendas and minutes and attendance in meetings to provide support for both Council and committees. The Clerk is also responsible for the oversight of municipal elections every four years.</td></tr></table>	Service Overview		The Municipality's Clerk's function fulfills the statutory requirements as outlined within the Municipal Act as well as the services necessary to support efficient and effective governance. This includes the preparation and distribution of meeting agendas and minutes and attendance in meetings to provide support for both Council and committees. The Clerk is also responsible for the oversight of municipal elections every four years.		<table><tr><th colspan="2" rowspan="2"></th><th colspan="3">Service Level</th></tr><tr><th>Below Standard</th><th>At Standard</th><th>Above Standard</th></tr><tr><td rowspan="4">Basis of Delivery</td><td>Mandatory</td><td colspan="3" rowspan="4"></td></tr><tr><td>Essential</td></tr><tr><td>Traditional</td></tr><tr><td>Discretionary</td></tr></table>			Service Level			Below Standard	At Standard	Above Standard	Basis of Delivery	Mandatory				Essential	Traditional	Discretionary	
Program																											
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<table><tr><th colspan="3">Budget (in thousands)*</th></tr><tr><td>Operating Costs</td><td>\$</td><td>1,285</td></tr><tr><td>Revenues</td><td>\$</td><td>(23)</td></tr><tr><td>Net Levy</td><td>\$</td><td>1,262</td></tr><tr><td>FTE's**</td><td></td><td>4.0</td></tr></table>	Budget (in thousands)*			Operating Costs	\$	1,285	Revenues	\$	(23)	Net Levy	\$	1,262	FTE's**		4.0	<table><tr><th colspan="2">Service Value</th></tr><tr><td colspan="2">The Clerks function is responsible for providing support to Council in the conducting of effective and efficient meetings in compliance with all related provincial legislation and by doing so, ensuring Council operates in an accountable and transparent manner.</td></tr></table>	Service Value		The Clerks function is responsible for providing support to Council in the conducting of effective and efficient meetings in compliance with all related provincial legislation and by doing so, ensuring Council operates in an accountable and transparent manner.		<table><tr><th colspan="2">Proposed Key Performance Indicators and Benchmarking</th></tr><tr><td colspan="2">For the purposes of potential key performance indicators, we suggest that the Municipality monitor compliance with provincial legislation and budgeted total levy for administration compared to other municipalities.</td></tr><tr><td colspan="2">For the purposes of municipal benchmarking, the comparative analysis will be aggregated up to the level of General Government. In comparison to the selected comparator municipalities, the Municipality's General Government costs are the second highest within the comparator group.</td></tr></table>	Proposed Key Performance Indicators and Benchmarking		For the purposes of potential key performance indicators, we suggest that the Municipality monitor compliance with provincial legislation and budgeted total levy for administration compared to other municipalities.		For the purposes of municipal benchmarking, the comparative analysis will be aggregated up to the level of General Government. In comparison to the selected comparator municipalities, the Municipality's General Government costs are the second highest within the comparator group.	
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<p>* - Represents the consolidated General Governemnt budget (includes both Clerks and Finance but excludes transfers to reserves, capital and Council expenditures)</p> <p>** - Represents 4 of the 7 within the General Government budget cost centre</p>	<table><tr><th colspan="2">Basis for Delivery</th></tr><tr><td colspan="2"><b>Mandatory</b> – Section 228 of the Municipal Act requires all municipalities to appoint a clerk with the formal duties of the Clerk established within the legislation.</td></tr></table>	Basis for Delivery		<b>Mandatory</b> – Section 228 of the Municipal Act requires all municipalities to appoint a clerk with the formal duties of the Clerk established within the legislation.																							
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# Municipality of Huron Shores

## Municipal Service Profile

### General Government - CAO and Clerks

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> <li>• Municipal Council</li> <li>• Municipal employees</li> <li>• Eligible voters and candidates every four years</li> <li>• Residents of the Municipality</li> </ul>
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"> <li>• Not applicable</li> </ul>
Service Output	The output of a service that fulfills a recognized client's need.	<ol style="list-style-type: none"> <li>(1) Support for Council and Committee meetings</li> <li>(2) Administrative support</li> <li>(3) Recording of all Council meetings</li> <li>(4) Records management</li> <li>(5) Municipal elections</li> <li>(6) MFIPPA</li> <li>(7) Municipal bylaws - oversight and enforcement</li> <li>(8) Human resources</li> </ol>
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	<b>Own resources</b> - The function of Clerk s provided through the Municipality's own resources




**Municipal Service Profile**  
**General Government - CAO and Clerks**

Sub-Service/Process	Basis for Delivery	Delivery Model	Financial Information (2023 Budget)				
			Operating Costs	Non-Taxation Revenue		Net Levy Requirement	FTEs
General Government	Mandatory	Own Resources	\$ 1,284,609	\$ -		\$ 1,284,609	4.0
Provincial Offences Revenue	Mandatory	Own Resources		\$ (7,200)		\$ (7,200)	
Administration Revenue	Mandatory	Own Resources		\$ (14,895)		\$ (14,895)	
Sale of Land and Equipment	Mandatory	Own Resources		\$ (700)		\$ (700)	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
Total			\$ 1,284,609	\$ (22,795)		\$ 1,261,814	4.0



# Municipality of Huron Shores

## Municipal Service Profile General Government - Finance

<b>Program</b> General Government		<b>Service Overview</b> Finance provides financial leadership, planning, advice, guidance (i.e. policies) and reporting to internal and external stakeholders as well as transactional services relating to accounts payable, accounts receivable, general ledger, banking, payroll and tangible capital assets.		<table><tr><td colspan="2"></td><td colspan="3"><b>Service Level</b></td></tr><tr><td colspan="2"></td><td>Below Standard</td><td>At Standard</td><td colspan="2">Above Standard</td></tr><tr><td rowspan="4"><b>Basis of Delivery</b></td><td>Mandatory</td><td colspan="4" rowspan="4"></td></tr><tr><td>Essential</td></tr><tr><td>Traditional</td></tr><tr><td>Discretionary</td></tr></table>				<b>Service Level</b>					Below Standard	At Standard	Above Standard		<b>Basis of Delivery</b>	Mandatory					Essential	Traditional	Discretionary
		<b>Service Level</b>																							
		Below Standard	At Standard	Above Standard																					
<b>Basis of Delivery</b>	Mandatory																								
	Essential																								
	Traditional																								
	Discretionary																								
<b>Organizational Unit</b> Finance																									
<b>Type of Service</b> Internal and external		<b>Service Value</b> Finance contributes to financial sustainability and flexibility by undertaking financial planning and analysis in connection with municipal decisions and strategies.		<b>Proposed Key Performance Indicators and Benchmarking</b> For the purposes of potential key performance indicators, we suggest that the Municipality monitor compliance with provincial legislation and budgeted total levy for administration compared to other municipalities.  For the purposes of municipal benchmarking, the comparative analysis will be aggregated up to the level of General Government. In comparison to the selected comparator municipalities, the Municipality's General Government costs are the second highest within the comparator group.																					
<b>Budget (in thousands)*</b> <table><tr><td>Operating Costs</td><td>\$</td><td>1,285</td></tr><tr><td>Revenues</td><td>\$</td><td>(23)</td></tr><tr><td><b>Net Levy</b></td><td><b>\$</b></td><td><b>1,262</b></td></tr><tr><td><b>FTE's**</b></td><td></td><td><b>3.0</b></td></tr></table> <p>* - Represents the consolidated General Governemnt budget (includes both Clerks and Finance but excludes transfers to reserves, capital and Council expenditures)</p> <p>** - Represents 3 of the 7 within the General Government budget cost centre</p>		Operating Costs	\$	1,285	Revenues	\$	(23)	<b>Net Levy</b>	<b>\$</b>	<b>1,262</b>	<b>FTE's**</b>		<b>3.0</b>	<b>Basis for Delivery</b> <b>Mandatory</b> – Pursuant to Section 286(1) of the Municipal Act, 2001, all Ontario municipalities are required to appoint a treasurer "who is responsible for the handling of all financial affairs of the municipality on behalf of and in a manner directed by the council of the municipality".											
Operating Costs	\$	1,285																							
Revenues	\$	(23)																							
<b>Net Levy</b>	<b>\$</b>	<b>1,262</b>																							
<b>FTE's**</b>		<b>3.0</b>																							

# Municipality of Huron Shores

## Municipal Service Profile General Government - Finance

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> <li>• Municipal Council</li> <li>• Municipal employees</li> <li>• Third parties involved in financial transactions with the Municipality</li> <li>• Third parties receiving financial support from the Municipality</li> </ul>
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"> <li>• Residents who benefit from the financial decision-making</li> <li>• Other levels of government</li> </ul>
Service Output	The output of a service that fulfills a recognized client's need.	<ol style="list-style-type: none"> <li>(1) Financial planning &amp; analysis including budgeting</li> <li>(2) Property taxation</li> <li>(3) Financial transaction processing</li> <li>(4) Financial reporting</li> </ol>
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	<b>Own resources</b> - The function of Treasurer is predominantly provided through the Municipality's own resources




# Municipality of Huron Shores

## Municipal Service Profile General Government - Finance

Sub-Service/Process	Basis for Delivery	Delivery Model	Financial Information (2023 Budget)				
			Operating Costs	Non-Taxation Revenue		Net Levy Requirement	FTEs
General Government	Mandatory	Own Resources	\$ 1,284,609	\$ -		\$ 1,284,609	3.0
Provincial Offences Revenue	Mandatory	Own Resources		\$ (7,200)		\$ (7,200)	
Administration Revenue	Mandatory	Own Resources		\$ (14,895)		\$ (14,895)	
Sale of Land and Equipment	Mandatory	Own Resources		\$ (700)		\$ (700)	
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						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
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						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
Total			\$ 1,284,609	\$ (22,795)		\$ 1,261,814	3.0

# Municipality of Huron Shores

## Municipal Service Profile By-Law Enforcement

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# Municipality of Huron Shores

## Municipal Service Profile By-Law Enforcement




Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> <li>Residents lodging complaints with respect to by-law non-compliance</li> </ul>
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"> <li>Residents of, and visitors to, the community</li> </ul>
Service Output	The output of a service that fulfills a recognized client's need.	(1) Resolution of non-compliance with By-Laws
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	<b>Contracted Service</b> -By-law enforcement is provided through a third party service provider.

## Municipal Service Profile By-Law Enforcement

Sub-Service/Process	Basis for Delivery	Delivery Model	Financial Information (2023 Budget)				
			Operating Costs	Non-Taxation Revenue		Net Levy Requirement	FTEs
By-Law Enforcement	Essential	Contracted Service	\$ 6,139			\$ 6,139	0.0
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
Total			\$ 6,139	\$		\$ 6,139	

# Municipality of Huron Shores

## Municipal Service Profile Animal Control

<table><tr><th colspan="2">Program</th></tr><tr><td colspan="2">General Government</td></tr><tr><td colspan="2"></td></tr><tr><th colspan="2">Organizational Unit</th></tr><tr><td colspan="2">Animal Control</td></tr><tr><td colspan="2"></td></tr><tr><th colspan="2">Type of Service</th></tr><tr><td colspan="2">Traditional</td></tr><tr><td colspan="2"></td></tr><tr><th colspan="2">Budget (in thousands)</th></tr><tr><td>Operating Costs</td><td>\$</td><td>-</td></tr><tr><td>Revenues</td><td>\$</td><td>-</td></tr><tr><td>Net Levy</td><td>\$</td><td>-</td></tr><tr><td>FTE's</td><td></td><td>-</td></tr></table>	Program		General Government				Organizational Unit		Animal Control				Type of Service		Traditional				Budget (in thousands)		Operating Costs	\$	-	Revenues	\$	-	Net Levy	\$	-	FTE's		-	<table><tr><th colspan="2">Service Overview</th></tr><tr><td colspan="2">Under the Municipal Animal Control By-law #00-08, all dogs must be licensed each calendar year. Dog Tags are issued at the Municipal Office and are valid from January 1 – December 31; proof of rabies vaccination is required.</td></tr><tr><td colspan="2"></td></tr></table>	Service Overview		Under the Municipal Animal Control By-law #00-08, all dogs must be licensed each calendar year. Dog Tags are issued at the Municipal Office and are valid from January 1 – December 31; proof of rabies vaccination is required.				<table><tr><th colspan="2" rowspan="2"></th><th colspan="3">Service Level</th></tr><tr><th>Below Standard</th><th>At Standard</th><th>Above Standard</th></tr><tr><td rowspan="4">Basis of Delivery</td><td>Mandatory</td><td colspan="3" rowspan="4"></td></tr><tr><td>Essential</td></tr><tr><td>Traditional</td></tr><tr><td>Discretionary</td></tr></table>			Service Level			Below Standard	At Standard	Above Standard	Basis of Delivery	Mandatory				Essential	Traditional	Discretionary
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# Municipality of Huron Shores

## Municipal Service Profile Animal Control

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> <li>Residents of the Municipality</li> <li>Animal owners in the Municipality</li> </ul>
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"> <li>Residents of, and visitors to, the community</li> </ul>
Service Output	The output of a service that fulfills a recognized client's need.	(1) Dog licensing
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	<b>Contracted Service</b> -Animal control is provided through a third party service provider.



## Municipal Service Profile




### Animal Control

## Municipal Service Profile

### Animal Control

# Municipality of Huron Shores

## Municipal Service Profile Cemeteries

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# Municipality of Huron Shores

## Municipal Service Profile Cemeteries

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"><li>• Anyone who accesses or accessed cemetery services</li><li>• Visitors to municipal cemeteries</li></ul>
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"><li>• Not applicable</li></ul>
Service Output	The output of a service that fulfills a recognized client's need.	<ul style="list-style-type: none"><li>(1) Cemetery operations</li><li>(2) Care and maintenance</li></ul>
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	<b>Own Resources</b> - Cemetery services are provided with the Municipality's own resources.

## Municipal Service Profile




### Cemeteries

## Municipal Service Profile

### Cemeteries

# Municipality of Huron Shores

## Municipal Service Profile Land Use Planning

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# Municipality of Huron Shores

## Municipal Service Profile Land Use Planning

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> <li>Residents and/or members of the development community</li> <li>Municipal departments affected by planning issues</li> </ul>
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"> <li>Residents of the Municipality who benefit from a comprehensive and planned approach to growth in the community</li> </ul>
Service Output	The output of a service that fulfills a recognized client's need.	(1) Management of applications under the Planning Act (2) Clarifications regarding land use designations or policies in the Official Plan (3) Clarifications regarding zone categories and provisions in the Zoning By-Law
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	<b>Contracted Service</b> -Planning are delivered through a third party service provider.

## Municipal Service Profile


### Land Use Planning

## Municipal Service Profile

### Land Use Planning

# Municipality of Huron Shores

## Municipal Service Profile Police Services

<b>Program</b>		<b>Service Overview</b>		<b>Service Level</b>			
Protection Services		<p>The Municipality provides police services through a third party agreement with the Ontario Provincial Police ('OPP'). The OPP provides the Municipality with the adequate and effective level police services as outlined within the Police Services Act and in accordance with the needs of the Municipality.</p>		Below Standard		At Standard	Above Standard
<b>Organizational Unit</b>							
Police Services							
<b>Type of Service</b>							
External							
<b>Budget (in thousands)</b>		<b>Service Value</b>		<b>Proposed Key Performance Indicators and Benchmarking</b>			
Operating Costs	\$	415	<p>Police services contribute towards the safety of residents of the community through crime prevention, law enforcement, assistance to victims of crime, public order maintenance, education, and emergency response.</p>		<p>For the purposes of potential key performance indicators, we suggest that the Municipality monitor compliance with provincial legislation.</p> <p>In comparison to the selected comparator municipalities, the Municipality's Police Services costs are the highest within the comparator group.</p>		
Revenues	\$						
Net Levy	\$	415					
FTE's		-					
		<b>Basis for Delivery</b>					
		<p><b>Mandatory</b> – Under Section 4 of the Police Services Act, “every municipality to which this subsection applies shall provide adequate and effective police services in accordance with its needs.”</p>					



# Municipality of Huron Shores

## Municipal Service Profile Police Services

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"><li>Residents and visitors of the Municipality</li></ul>
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"><li>Residents and visitors of the Municipality</li></ul>
Service Output	The output of a service that fulfills a recognized client's need.	(1) Police services
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	<b>Contracted Service</b> - Police services are provided by the Ontario Provincial Police.

# Municipality of Huron Shores




## Municipal Service Profile

## Police Services

Sub-Service/Process	Basis for Delivery	Delivery Model	Financial Information (2023 Budget)			
			Operating Costs	Non-Taxation Revenue	Net Levy Requirement	FTEs
Police	Mandatory	Contracted Service	\$ 414,962	\$ -	\$ 414,962	0.0
					\$ -	
					\$ -	
					\$ -	
					\$ -	
					\$ -	
					\$ -	
					\$ -	
					\$ -	
					\$ -	
					\$ -	
					\$ -	
					\$ -	
					\$ -	
					\$ -	
					\$ -	
					\$ -	
					\$ -	
					\$ -	
					\$ -	
Total			\$ 414,962	\$	\$ 414,962	

# Municipality of Huron Shores

## Municipal Service Profile Building Inspection

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# Municipality of Huron Shores

## Municipal Service Profile Building Inspection

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"><li>Individuals or companies undertaking construction, renovation or other building-related projects that require permits</li></ul>
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"><li>Individuals purchasing homes on the resale market</li><li>Development community</li></ul>
Service Output	The output of a service that fulfills a recognized client's need.	<ol style="list-style-type: none"><li>Reviews of construction plans as part of the building permit issuance process</li><li>Inspections during construction</li><li>Final occupancy inspections</li></ol>
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	<b>Contracted Service</b> - Building services are provided to the Municipality as part of a service contract with a third party service provider.

## Municipal Service Profile




### Building Inspection

## Municipal Service Profile

### Building Inspection

# Municipality of Huron Shores

## Municipal Service Profile Fire Services

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# Municipality of Huron Shores

## Municipal Service Profile Fire Services

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"><li>Residents of the Municipality who receive fire services</li><li>Property owners that are subject to fire inspections</li><li>Third parties (OFMEM) involved in fire and emergency service operations with the</li></ul>
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"><li>Municipal residents and visitors</li></ul>
Service Output	The output of a service that fulfills a recognized client's need.	<ol style="list-style-type: none"><li>(1) Fire incident response and operation</li><li>(2) Fire education and prevention</li><li>(3) Emergency management</li></ol>
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	<b>Own Resources</b> - Fire services are provided by the Municipality through its volunteer Fire Department.

## Municipal Service Profile

### Fire Services




## Municipal Service Profile

### Fire Services



# Municipality of Huron Shores

## Municipal Service Profile Public Works

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# Municipality of Huron Shores

## Municipal Service Profile Public Works

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> <li>Users of the Municipality's road network</li> </ul>
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"> <li>Residents and other parties that benefit from effective transportation (e.g. individuals requiring ambulance services)</li> </ul>
Service Output	The output of a service that fulfills a recognized client's need.	(1) Winter roads maintenance (2) Summer roads maintenance (3) Municipal drainage (4) Bridge maintenance (5) Street lighting (6) Fleet maintenance
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	<b>Own Resources</b> -The Municipality's roads operations is delivered predominantly with the use of its own resources.

## Municipal Service Profile


### Public Works

## Municipal Service Profile

### Public Works

# Municipality of Huron Shores

## Municipal Service Profile Solid Waste Management

<b>Program</b>		<b>Service Overview</b>		<b>Service Level</b>		
Environmental Services		The Municipality provides for solid waste management services through four waste disposal and recycling site locations throughout the community. The Municipality provides access to its waste disposal and recycling site locations for 16 hours a week with hours of operations adjusted on a seasonal basis.		Below Standard	At Standard	Above Standard
<b>Organizational Unit</b>				Basis of Delivery		
Solid Waste Management						
<b>Type of Service</b>		<b>Service Value</b>		<b>Proposed Key Performance Indicators and Benchmarking</b>		
External		Solid waste management contributes towards the environmental health of the Municipality by ensuring the effective disposal of residential and non-residential waste/garbage.		The potential performance indicators for this profile would be monitoring compliance with legislation, diversion rate and operating costs per household.		
<b>Budget (in thousands)</b>				In comparison to the selected comparator municipalities, the Municipality's solid waste management operating costs are the highest within the comparator group.		
Operating Costs	\$	395				
Revenues	\$	(26)				
Net Levy	\$	369				
FTE's		2.0				
		<b>Basis for Delivery</b>				
		Essential – The provision of effective solid waste management services is critical to ensuring the public health and safety of residents. Under the Municipal Act, there is no requirement for municipalities to maintain solid waste management systems. Where municipalities choose to maintain these systems, the provisions of the related environmental compliance and Provincial legislation, including but not limited to the Environmental Protection Act and Ontario Regulation 232/98: Landfilling Sites, dictate service level requirements for municipalities.				

# Municipality of Huron Shores

## Municipal Service Profile Solid Waste Management




Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> <li>Residents who use the landfill site</li> </ul>
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"> <li>Residents, non-resident sectors and visitors to the Municipality that benefit from effective solid waste services</li> </ul>
Service Output	The output of a service that fulfills a recognized client's need.	(1) Landfill site operations (2) Recycling services (3) Household hazardous waste drop-off
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	<b>Own Resources</b> - Municipal staff operate the landfill site.

## Municipal Service Profile Solid Waste Management

Sub-Service/Process	Basis for Delivery	Delivery Model	Financial Information (2023 Budget)				
			Operating Costs	Non-Taxation Revenue		Net Levy Requirement	FTEs
Environmental Services	Essential	Own Resources	\$ 394,629	\$ -		\$ 394,629	2.0
Waste Disposal Site - User Fees	Essential	Own Resources	\$ -	\$ (26,100)		\$ (26,100)	0.0
Total			\$ 394,629	\$ (26,100)		\$ 368,529	2.0

# Municipality of Huron Shores

## Municipal Service Profile Recreational Facilities

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# Municipality of Huron Shores

## Municipal Service Profile Recreational Facilities

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> <li>Residents and visitors of the Township who access community facilities</li> <li>Residents and visitors who participate in community events and programs</li> </ul>
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"> <li>Residents and visitors</li> </ul>
Service Output	The output of a service that fulfills a recognized client's need.	(1) Access to recreational facilities (2) Facility maintenance (indoor and outdoor)
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	<b>Own Resources</b> - Recreational services are provided with the Township's own resources.






## Municipal Service Profile Recreational Facilities

Sub-Service/Process	Basis for Delivery	Delivery Model	Financial Information (2021 Budget)				
			Operating Costs	Non-Taxation Revenue		Net Levy Requirement	FTEs
Ward 1 Hall/Gazebo/Ball Diamond	Traditional	Own Resources	\$ 18,823	\$ (17,750)		\$ 1,073	0.0
Ward 2 Hall	Traditional	Own Resources	\$ 10,424	\$ (21,808)		\$ (11,384)	0.0
Ward 4 Hall	Traditional	Own Resources	\$ 11,184	\$ (4,250)		\$ 6,934	0.0
Ward 3 Rec Centre	Traditional	Own Resources	\$ 17,300	\$ (7,700)		\$ 9,600	0.0
Museum	Traditional	Own Resources	\$ 20,935	\$ (1,450)		\$ 19,485	0.0
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
Total			\$ 78,666	\$ (52,958)		\$ 25,708	

# Municipality of Huron Shores

## Municipal Service Profile Library

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# Municipality of Huron Shores

## Municipal Service Profile Library




Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> <li>Residents and visitors of the Municipality who access library services</li> </ul>
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"> <li>Residents and visitors</li> </ul>
Service Output	The output of a service that fulfills a recognized client's need.	(1) Library operations (2) Provision of programming (3) Internet and computer access
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	<b>Own Resources</b> - Libraryr services are provided with a financial contribution to the public library.

## Municipal Service Profile Library

[illegible]

# Municipality of Huron Shores

## Municipal Service Profile Parks

<table><tr><th colspan="2">Program</th></tr><tr><td colspan="2">Community Services</td></tr></table>		Program		Community Services		<table><tr><th colspan="2">Service Overview</th></tr><tr><td colspan="2">The Municipality maintains and provides access to public parks and related faciiliites to both its residents and visitors to the community. The six facilities are a combination of public parks, boat launches and/or ball parks.</td></tr></table>		Service Overview		The Municipality maintains and provides access to public parks and related faciiliites to both its residents and visitors to the community. The six facilities are a combination of public parks, boat launches and/or ball parks.		<table><tr><th colspan="2" rowspan="2"></th><th colspan="3">Service Level</th></tr><tr><th>Below Standard</th><th>At Standard</th><th>Above Standard</th></tr><tr><td rowspan="4">Basis of Delivery</td><td>Mandatory</td><td colspan="3" rowspan="4"></td></tr><tr><td>Essential</td></tr><tr><td>Traditional</td></tr><tr><td>Discretionary</td></tr></table>					Service Level			Below Standard	At Standard	Above Standard	Basis of Delivery	Mandatory				Essential	Traditional	Discretionary
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# Municipality of Huron Shores

## Municipal Service Profile Parks

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"><li>Residents and visitors of the Municipality who access community facilities</li><li>Residents and visitors who participate in community events and programs</li></ul>
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"><li>Residents and visitors</li></ul>
Service Output	The output of a service that fulfills a recognized client's need.	<ul style="list-style-type: none"><li>(1) Access to recreational facilities</li><li>(2) Maintenance</li></ul>
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	<b>Own Resources</b> - Parks and associated facilities are provided with the Municipality's own resources.

## Municipal Service Profile

### Parks

## Municipal Service Profile

### Parks



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