



Township of Fauquier-Strickland

# Service Delivery Review

Draft Report  
January 27, 2022



# Disclaimer

This report has been prepared by KPMG LLP (“KPMG”) for the Township of Fauquier-Strickland (“Client”) pursuant to the terms of our Agreement with the Client dated November 26, 2021. 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 Township of Fauquier-Strickland . KPMG has not and will not perform management functions or make management decisions for the Township of Fauquier-Strickland .

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 Township of Fauquier-Strickland nor are we an insider or associate of the Township of Fauquier-Strickland . Accordingly, we believe we are independent of Township of Fauquier-Strickland and are acting objectively

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Township of Fauquier-Strickland

# Service Delivery Review

Chapter I  
Introduction



# Introduction

## A. Overview of our engagement

KPMG has been retained by the Township of Fauquier-Strickland (the “Township”) to undertake a review of its current processes within the finance department, including:

- Purchasing and accounts payable
- Payroll
- Billing and Collections: Taxation Revenue, User Fees and Grants
- Borrowings
- Operational and Capital budgeting
- Council Agenda preparation

The goal of the review was to identify efficiencies and opportunities for process improvements and focus on reducing and eliminating potentially duplicative processes and/or process tasks. As part of the engagement, KPMG worked to complete the following:

- Documentation of the business and work flow processes of the areas identified above; and
- Identify potential changes in the Township’s business and work flow processes with more detail including exploring the potential for an increased use of technology to increase efficiency and effectiveness in the Town’s municipal service delivery.

Our review is being undertaken in connection with funding received by the Township from the Province of Ontario’s service modernization funding for small and rural communities (the “Fund”). The Fund was established by the Province to assist municipalities in identifying potential cost savings from operational efficiencies and other strategies. Pursuant to the provisions of the Fund, the Township is required to:

- Retain a third party advisor for the purposes of the review, rather than undertaking the review internally;
- Provide public disclosure as to the results of the review, including a statement from its advisors as to the quantum of potential cost savings; and
- Establish that front line service reductions and increases in user fees are not outcomes of the review.

The terms of reference for our review is based on our engagement letter dated November 26, 2021.

***Our review relied heavily on the contributions and knowledge of Township personnel, particularly Nathalie Vachon and we would like to express our appreciation and thanks for the assistance provided to us by staff.***

# Introduction

## B. Our approach

Our review involved a series of facilitated working sessions with Township staff to discuss the current processes used by the Township for the delivery of services detailed on the previous page. During these working sessions, KPMG facilitated discussion with Township 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 Township'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.

# Introduction

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.

# Introduction

## C. How to read our report

For each process under review, we have provided process maps that outline the individual worksteps 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 worksteps performed by Township personnel; (ii) the sequential ordering of the worksteps; 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 Township's system of internal controls is insufficient to prevent the risk of financial loss   |
|  | Client service limitations, representing aspects of the Township's operations that may adversely impact on customer satisfaction                |  | Litigation risk, consisting of potential areas where the Township'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 Township to address the identified issues.



Township of Fauquier-Strickland

# Service Delivery Review

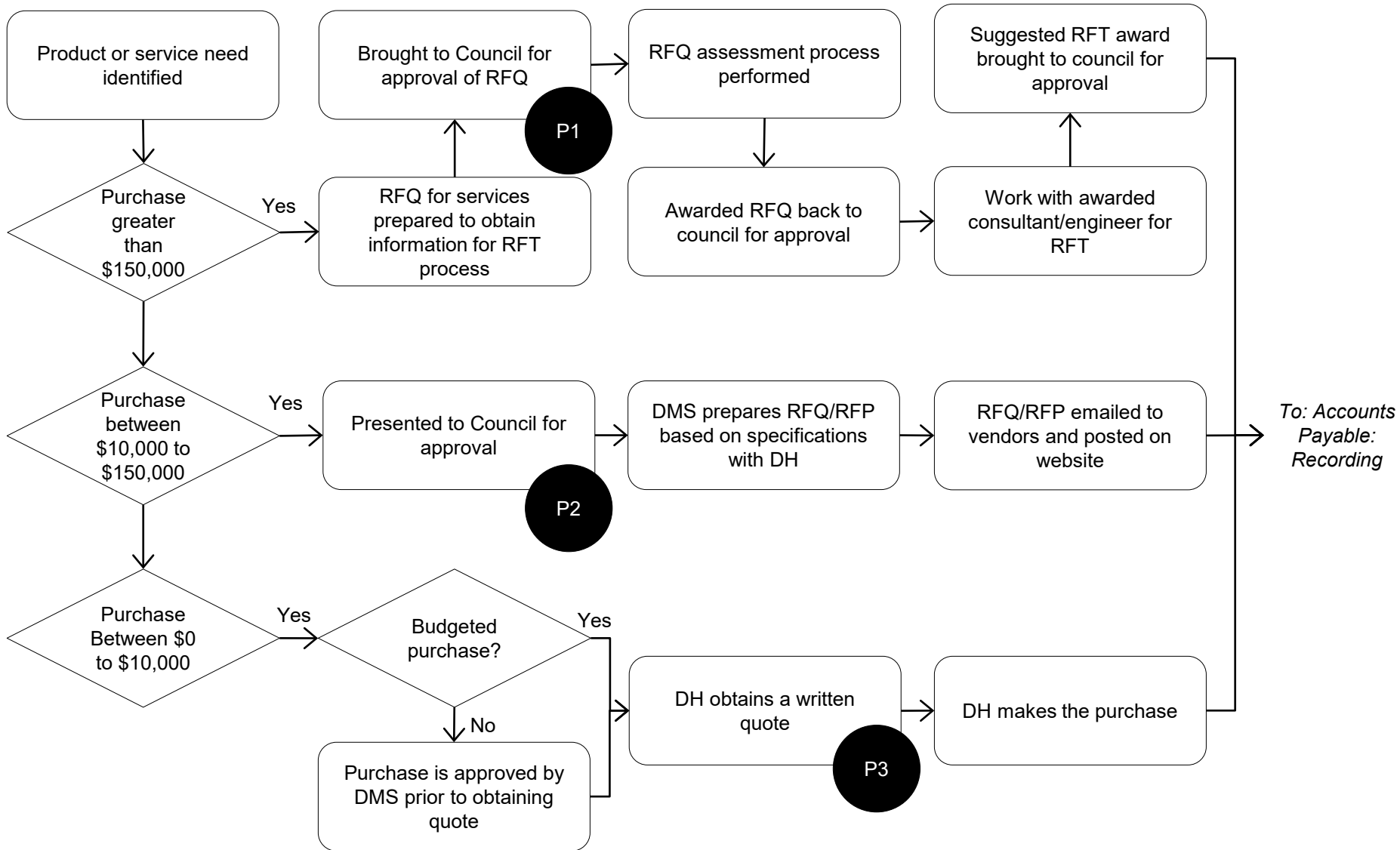
Chapter II  
Finance Process Maps and Potential Courses  
of Action



# Abbreviations

AA	Administrative Assistant	OT	Overtime
DH	Department Head		
DMS	Director of Municipal Services/Municipal Clerk		
PWEO	Public Works Equipment Operator		
PWS	Public Works Superintendent		
RFP	Request for Proposal		
RFQ	Request for Quote		
RFT	Request for Tender		
GL	General Ledger		
AP	Accounts Payable		
WO	Work Order		
J/E	Journal Entry		
PAP	Pre-Authorized Payment		
FT	Full time		
PT	Part time		
YTD	Year to date		
COLA	Cost of living adjustment		
PW	Public Works		


# Accounts Payable: Purchasing



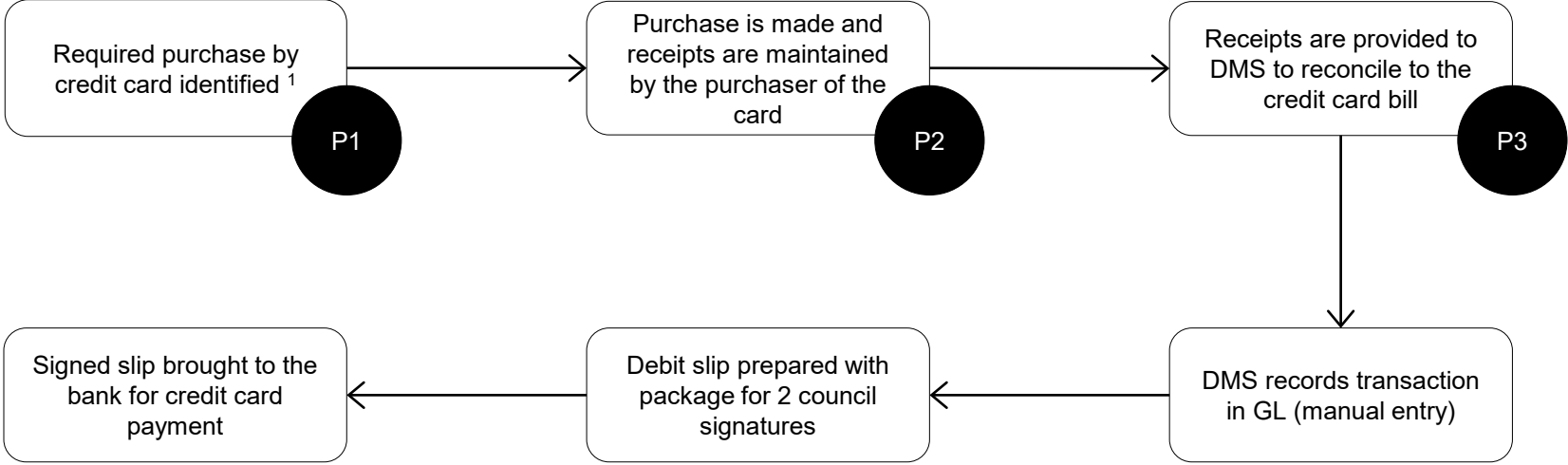
# Potential Courses of Action

Issue	Potential Course of Action
<p data-bbox="98 408 214 522">P1</p> <p data-bbox="253 272 842 708">For each RFT process required, an RFQ process is initially completed to acquire information with respect to consulting or engineering services to assist with the development of the RFT. Currently, the documented RFQ process followed by the Township requires a Council resolution to initiate the process. Council resolution is required again for the awarding of the RFQ. Finally, Council resolution is again required for the RFT award. This may cause delays in projects as staff await council approval. This also may create redundant review steps if projects were already identified and approved through the annual budgeting process.</p>	<p data-bbox="880 272 1837 422">Consideration should be given to amending the purchasing policy to adjust the procurement thresholds requiring council approval. Council approval should only be required throughout the annual budgeting process and upon the awarding of the project through the formal awarding of the contract. This will assist in reducing project delays for an RFT process.</p>
<p data-bbox="98 886 214 1001">P2</p> <p data-bbox="253 736 842 922">Council resolution is required for purchases greater than \$10,000. This may cause delays in purchasing while staff await council approval. This also may create redundancies if purchases were already identified and approved through the annual budgeting process.</p>	<p data-bbox="880 736 1837 922">Consideration should be given to amending the purchasing policy to adjust the procurement thresholds requiring council approval. To ensure adequate controls over purchasing in lieu of council approval, a purchase order system may be an appropriate alternative. We suggest the Township implement a centralized purchase order and receipt system to improve internal accounting controls over purchasing. The purchase order system would include the following controls:</p> <ul data-bbox="880 922 1837 1300" style="list-style-type: none"> <li data-bbox="880 922 1837 1015">• 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 data-bbox="880 1015 1837 1108">• 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 data-bbox="880 1108 1837 1200">• The receiving reports should be matched with the purchase order by the AA and this comparison documented on the receiving report. Any differences should be reviewed on a timely basis.</li> <li data-bbox="880 1200 1837 1300">• 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> </ul>

# Potential Courses of Action

Issue	Potential Course of Action
<p> The DH gathers quotes for purchases below \$10,000. This can create redundancies and inefficiencies in the process if budgeted spending has already been approved through the annual budgeting process.</p>	<p>Consideration should be given to amending the purchasing policy to avoid the requirement for quotations for purchases below \$10,000. The requirement for a quotation should only be required for purchases between \$10,000 to \$150,000. This will assist in reducing purchasing delays.</p>

# Credit Card Processing

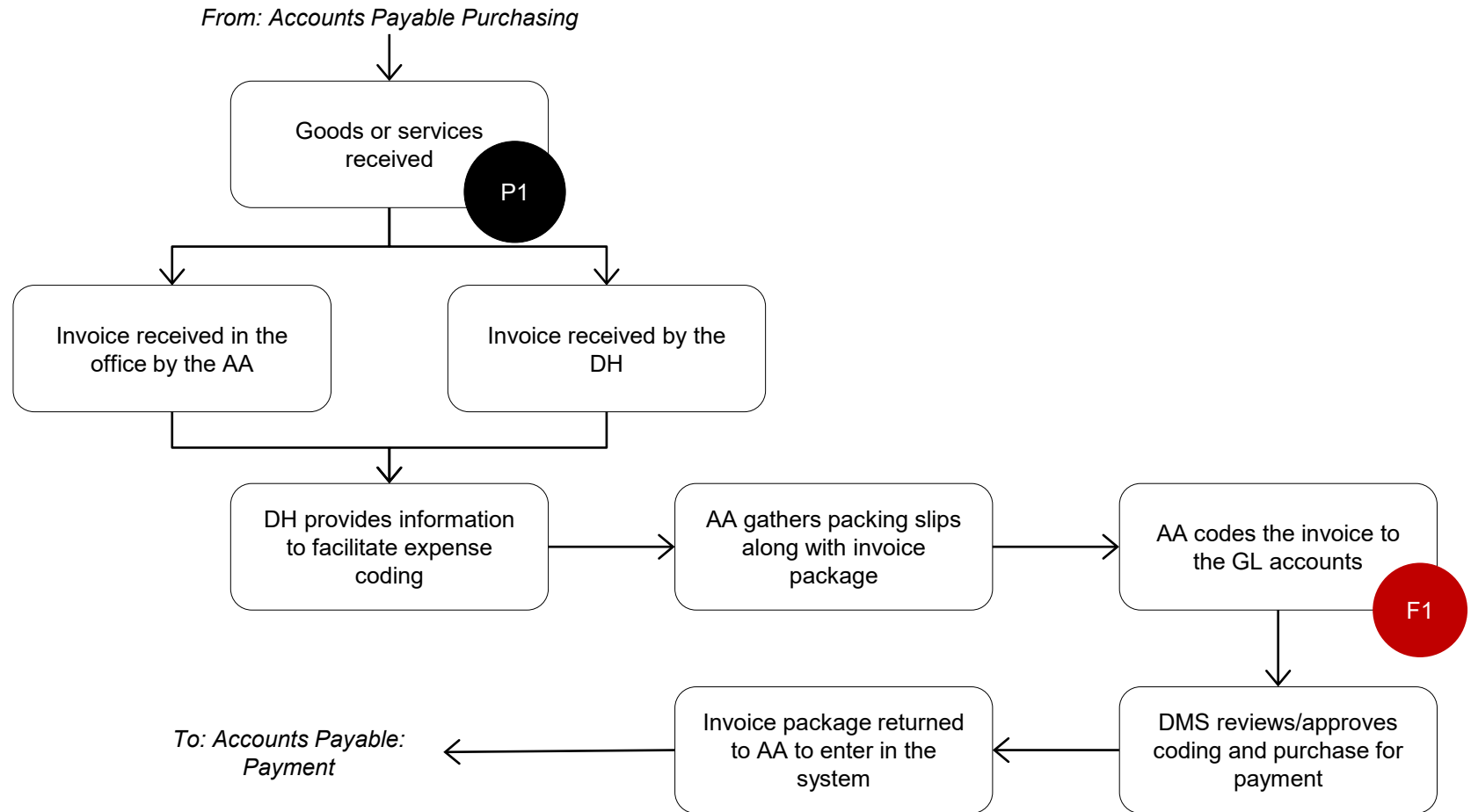


<sup>1</sup> Credit cards do not have set policy on the types of purchases allowed. There are 3 active credit cards held by PWS, PWEO, and the AA. Credit cards are typically only used for purchases when accounts are not available (Canadian Tire and Walmart). The AA uses the credit card to book conferences for staff/council. Purchases made while at conferences are paid personally and reimbursed to employees as the AA credit card does not leave the office.

# Potential Courses of Action

Issue	Potential Course of Action
<p data-bbox="112 382 227 496"><b>P1</b></p> <p data-bbox="256 325 1020 446">A credit card policy does not exist, and therefore, direction is not currently available on the types of purchase can be made by credit card (purchasing policy indicates “business expenses” which is generic).</p> <p data-bbox="256 486 1020 604">Although a formal credit card purchasing policy is not in place at the current time, given the current limits on the credit cards there is limited ability to make significant purchases on the credit cards.</p>	<p data-bbox="1064 325 1837 475">The Township should develop a credit card policy which establishes the type of purchases that are authorized to be made by credit card (hotel, travel costs etc.) along with the timelines for the submission of the receipts for purposes of the recording of the transactions.</p> <p data-bbox="1064 515 1837 636">The credit card policy should also ensure there are stipulations included in the policy that outline the timeline for the submission of the receipts and the steps for removal of the credit card should policies not be followed.</p>
<p data-bbox="112 758 227 872"><b>P2</b></p> <p data-bbox="256 694 1010 779">Currently, a separate credit card statement is received for each credit card. As a result, the DMS is required to open and review multiple credit card statements.</p>	<p data-bbox="1064 694 1837 908">The Township should contact their bank and inquire if it is possible to receive only one monthly credit card statement with all corporate charges included, broken up by cardholder. In addition, is it common for financial institutions to provide corporate credit cards in electronic format (via email). The bank should be contacted to determine if the electronic format to the billings is possible.</p>
<p data-bbox="112 1058 227 1172"><b>P3</b></p> <p data-bbox="256 965 1020 1115">The DMS reconciles the credit card statements with the invoices / receipts / supporting documentation provided by the card holders. If the DMS is missing an invoice or unsure where to code the expense, a request is made to the card holder for additional information.</p>	<p data-bbox="1064 965 1827 1150">The Township should require each card holder to reconcile the credit card statement in an excel template which is submitted to the DMS. All supporting documentation should also be provided to ensure all expenses are recorded to the appropriate accounts. The template should also include a description of the business reason for the expense.</p> <p data-bbox="1064 1186 1769 1308">This procedure should be documented within the credit card policy which will establish the timelines associated with the reconciliation and the submission of the supporting documentation.</p>

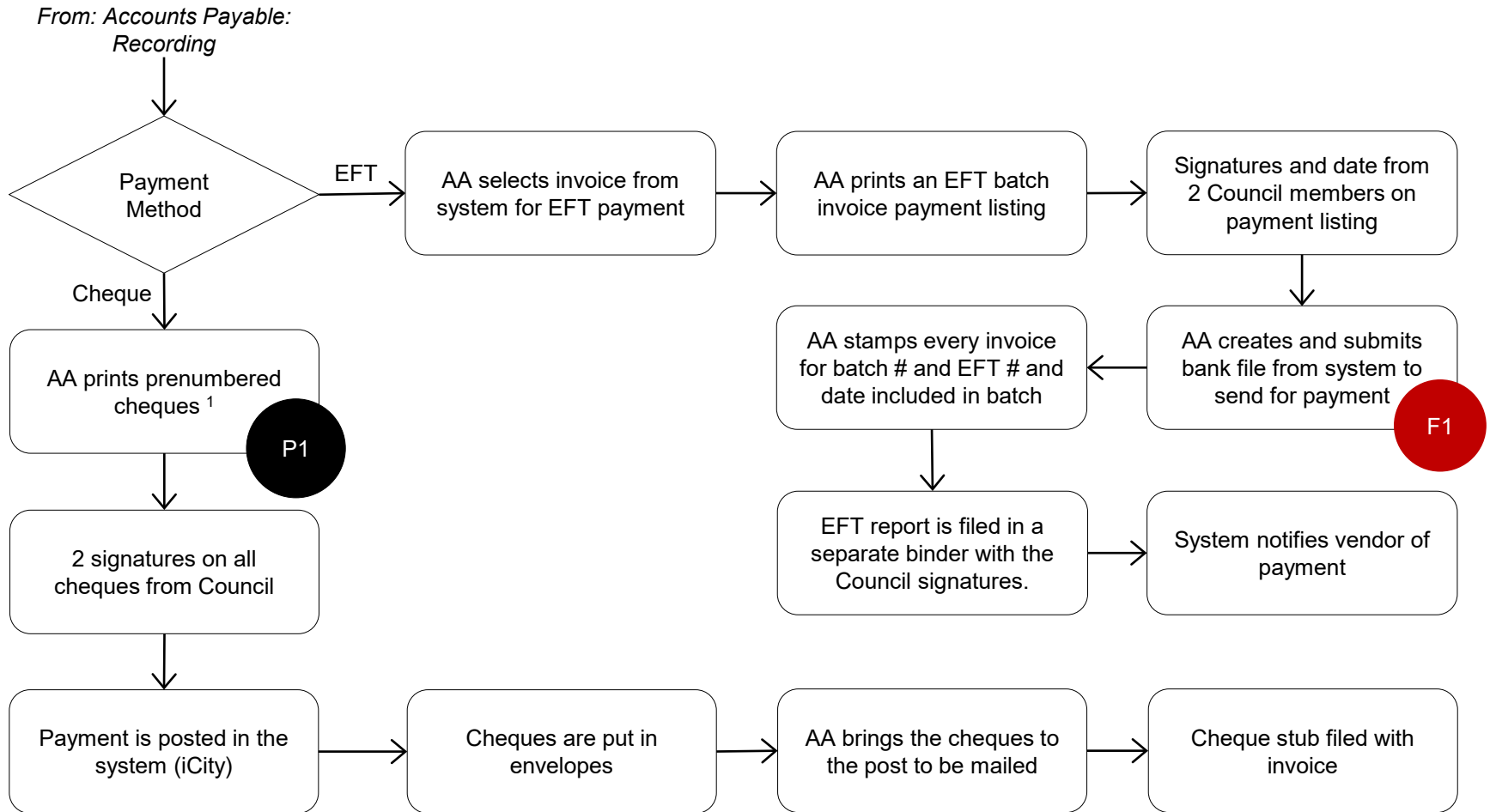
# Accounts Payable: Recording



# Potential Courses of Action

Issue	Potential Course of Action
<p data-bbox="85 329 200 444">P1</p> <p data-bbox="258 287 923 501">The Township's s account payable process is paper based, with emailed copies of invoices printed out for processing. This represents a potential inefficiency as (i) the process consumes time and resources associated with the printing of electronic invoices; and (ii) the approval process involves the physical movement of invoices as opposed to email.</p>	<p data-bbox="977 287 1835 472">The Township should consider the use of electronic invoices as opposed to paper copies, whereby invoices received by mail are scanned prior to processing. Given that the Township has one generic email already (<a href="mailto:info@fauquierstrickland.com">info@fauquierstrickland.com</a>) there could be an additional accounts payable email set up for purposes of invoice receipt (<a href="mailto:AP@fauquierstrickland.com">AP@fauquierstrickland.com</a>)</p> <p data-bbox="977 508 1798 629">Invoices should be scanned and saved by date and vendor only. A naming convention should be developed that will allow for an efficient electronic search (e.g. vendor, amount, batch number, payment date, cheque number, etc.)</p> <p data-bbox="977 665 1792 786">Electronic invoices can also be saved to a shared folder location with access restricted to only the Department Heads. The AA can then retrieve the documents from this location every week to prepare the payment batch.</p>
<p data-bbox="85 839 200 953">F1</p> <p data-bbox="258 811 923 996">The Township does not currently utilize the system's purchase order module. While department heads have the authority to purchase up to \$10,000 based on their respective budgets without prior approval, these purchases would not be formally approved until payment is ready to be issued.</p>	<p data-bbox="977 811 1835 932">Utilization of the system's purchase order system module should be considered. This would enable purchases to be approved prior to the payment process. This in turn would also strengthen controls surrounding purchasing and mitigate potentially unnecessary purchases.</p> <p data-bbox="977 968 1812 1061">Given the changes proposed for the delegation of purchasing authority from Council to staff this will also help to ensure the purchasing approvals are formally documented.</p>

# Accounts Payable: Payment

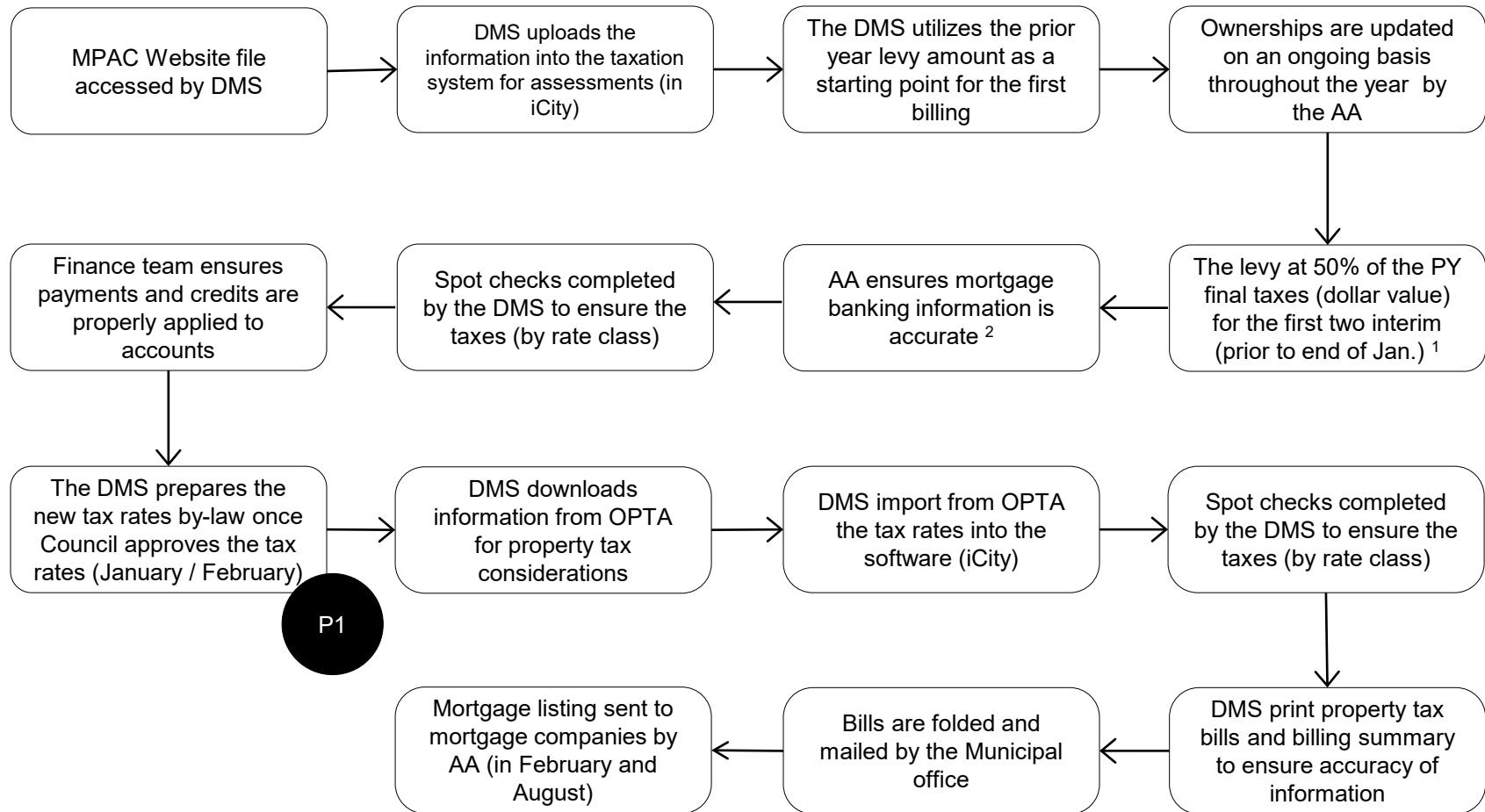


<sup>1</sup> Printed prenumbered cheques are locked away in a drawer at the administration office.

# Potential Courses of Action

Issue	Potential Course of Action
<p data-bbox="86 411 202 525">P1</p> <p data-bbox="256 329 1054 448">The majority of transactions are paid by cheque. This results in additional efforts and time required to process a payment. It was noted that the intention is to move to processing all payments using EFT in the future.</p>	<p data-bbox="1095 329 1785 418">The Township should consider extended use of Electronic Fund Transfers (EFTs) with integration into the accounting software. The recommended process is as follows:</p> <ul data-bbox="1095 425 1837 733" style="list-style-type: none"> <li>• AA runs EFT process in accounting system</li> <li>• AA prints EFT batch report and attaches invoices which are provided to the DMS for review</li> <li>• AA uploads EFT file to the bank (payment does not process at this time)</li> <li>• DMS receives notification that an EFT has been updated. DMS reviews the EFT with the provided supporting documentation and approves the EFT payment.</li> <li>• EFT confirmation is provided to the AA to save and file with the payment batch information.</li> </ul>
<p data-bbox="86 775 202 889">F1</p> <p data-bbox="256 761 1054 915">The AA is relied upon as part of the invoice entry process, prepares online bill payments without formal signing authority authorization and also prepares the monthly bank reconciliations. This creates risk of fraud with the absence of appropriate segregation of duties or appropriate authorization of online payments.</p>	<p data-bbox="1095 761 1818 943">The DMS should approve all online bill payments in the interim. Online payments be moved to a formal Electronic Funds Transfer process noted in P1 and the DMS should prepare the monthly bank reconciliations to ensure adequate controls and appropriate segregation of duties over the purchases, payment and reconciliation processes.</p>

# Billings and Collections: Property Taxation - Assessment



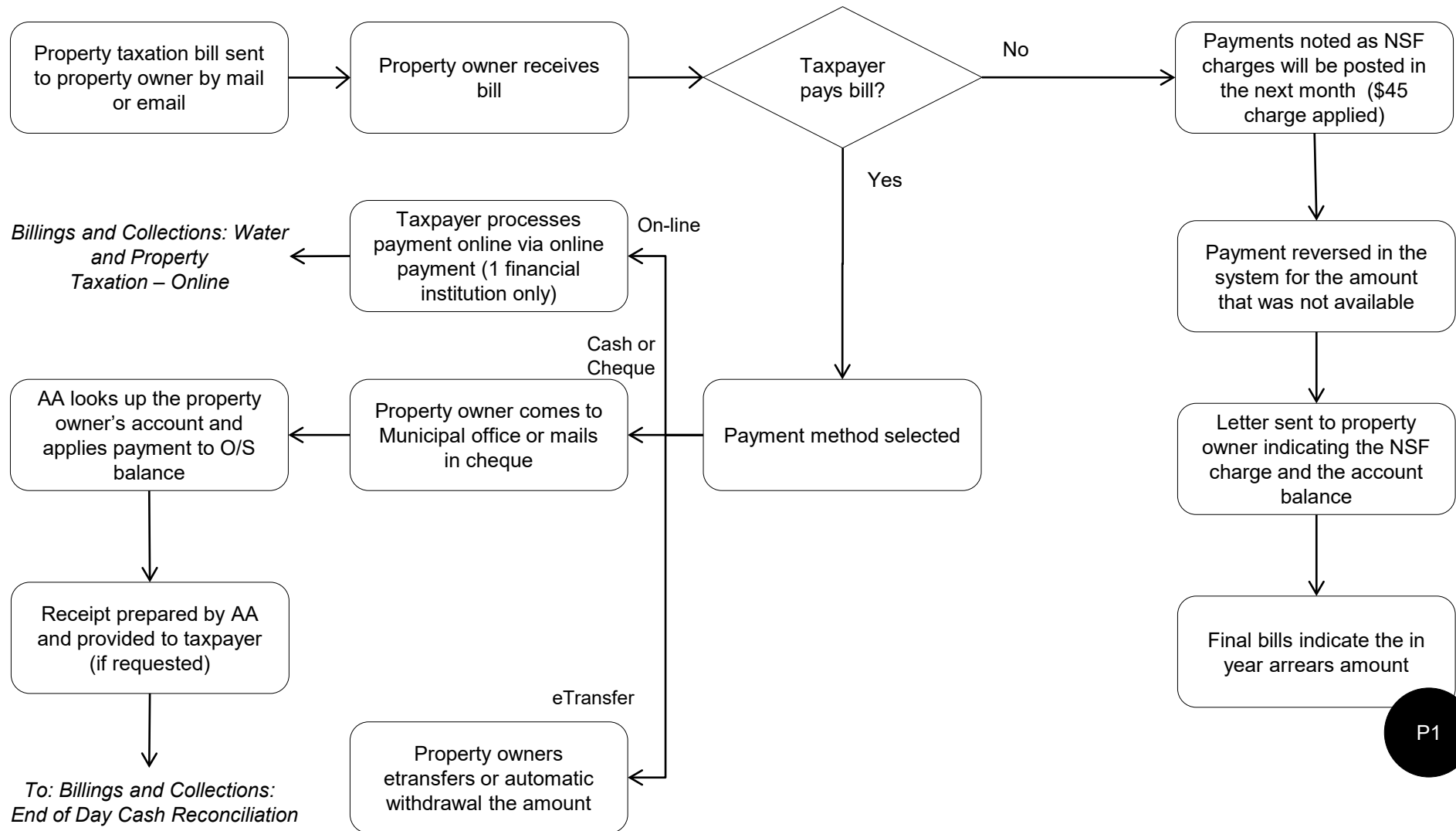
<sup>1</sup> Prior year final taxes are used to calculate the interim for the Township as the budget for the year is not approved until June/July of each year. Previously, tax balances are finalized for the year based on the approved budget / taxes by council in July. Interim levies invoiced to residents are compared to the final calculated levies. In 2022, the budget is to be finalized in early 2022 for purposes of the calculation of the current year tax levies.

<sup>2</sup> This process is completed on an ongoing basis throughout the year. The banks will send this information throughout the year.

# Potential Courses of Action

Issue	Potential Course of Action
<p data-bbox="98 539 210 654">P1</p> <p data-bbox="258 361 1064 448">It was noted that letters are provided to taxpayers when they have not made required tax and user charge payments by the appropriate due date.</p> <p data-bbox="258 486 1064 672">The Township actively follows up on amounts owing which are close to / have exceeded the 3 year outstanding threshold. In the December when the arrears are close to three years a reminder letter has been sent to the resident notifying them of the eligibility for tax sale. If they have not paid by January the resident will be notified of the commencement of tax sale.</p> <p data-bbox="258 711 1064 801">Other than the reminder letter there is no active follow up with the resident for the outstanding taxation and user charges balances that are less than three years past due.</p>	<p data-bbox="1112 361 1765 448">The Township should continue to follow the procedures included within the taxation collection policy and the procedures for collection of water and sewer accounts.</p> <p data-bbox="1112 486 1843 705">The Township should consider different communication with the residents for balances which are greater than 3 months past due. Setting up a payment plan and formally communicating the late balances should commence in the year the payments are overdue as it will increase the likelihood the Township will collect on the balances on a more timely basis.</p> <p data-bbox="1112 743 1837 925">A listing of taxation balances in arrears over a 3 months will need to be developed. Consideration should be given to utilization of a red notice (or other coloured notice in the information sent to the resident) of past due accounts to draw attention to the outstanding balances and commence the payment process.</p>

# Billings and Collections: Property Taxation - Payment

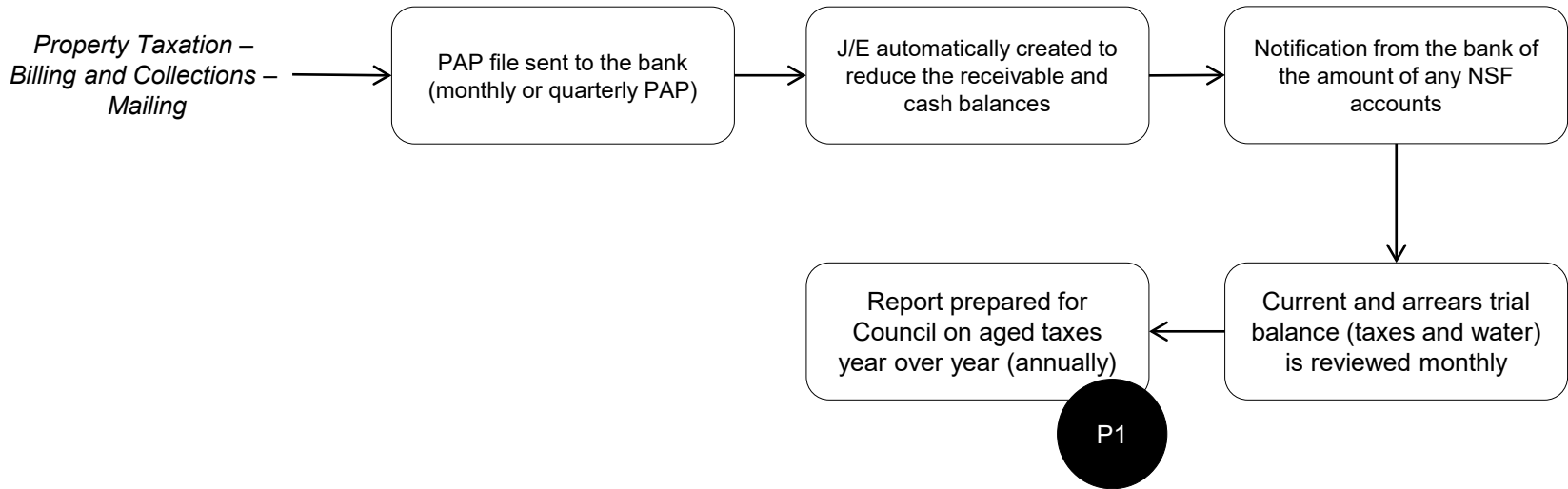


P1

# Potential Courses of Action

Issue	Potential Course of Action
<p data-bbox="92 505 214 625">P1</p> <p data-bbox="256 358 1066 448">It was noted that letters are provided to taxpayers when they have not made required tax and user charge payments by the appropriate due date.</p> <p data-bbox="256 486 1066 672">The Township actively follows up on amounts owing which are close to / have exceeded the 3 year outstanding threshold. In the December when the arrears are close to three years a reminder letter has been sent to the resident notifying them of the eligibility for tax sale. If they have not paid by January the resident will be notified of the commencement of tax sale.</p> <p data-bbox="256 711 1066 801">Other than the reminder letter there is no active follow up with the resident for the outstanding taxation and user charges balances that are less than three years past due.</p>	<p data-bbox="1108 358 1765 448">The Township should continue to follow the procedures included within the taxation collection policy and the procedures for collection of water and sewer accounts.</p> <p data-bbox="1108 486 1843 705">The Township should consider different communication with the residents for balances which are greater than 3 months past due. Setting up a payment plan and formally communicating the late balances should commence in the year the payments are overdue as it will increase the likelihood the Township will collect on the balances on a more timely basis.</p> <p data-bbox="1108 743 1843 925">A listing of taxation balances in arrears over a 3 months will need to be developed. Consideration should be given to utilization of a red notice (or other coloured notice in the information sent to the resident) of past due accounts to draw attention to the outstanding balances and commence the payment process.</p>

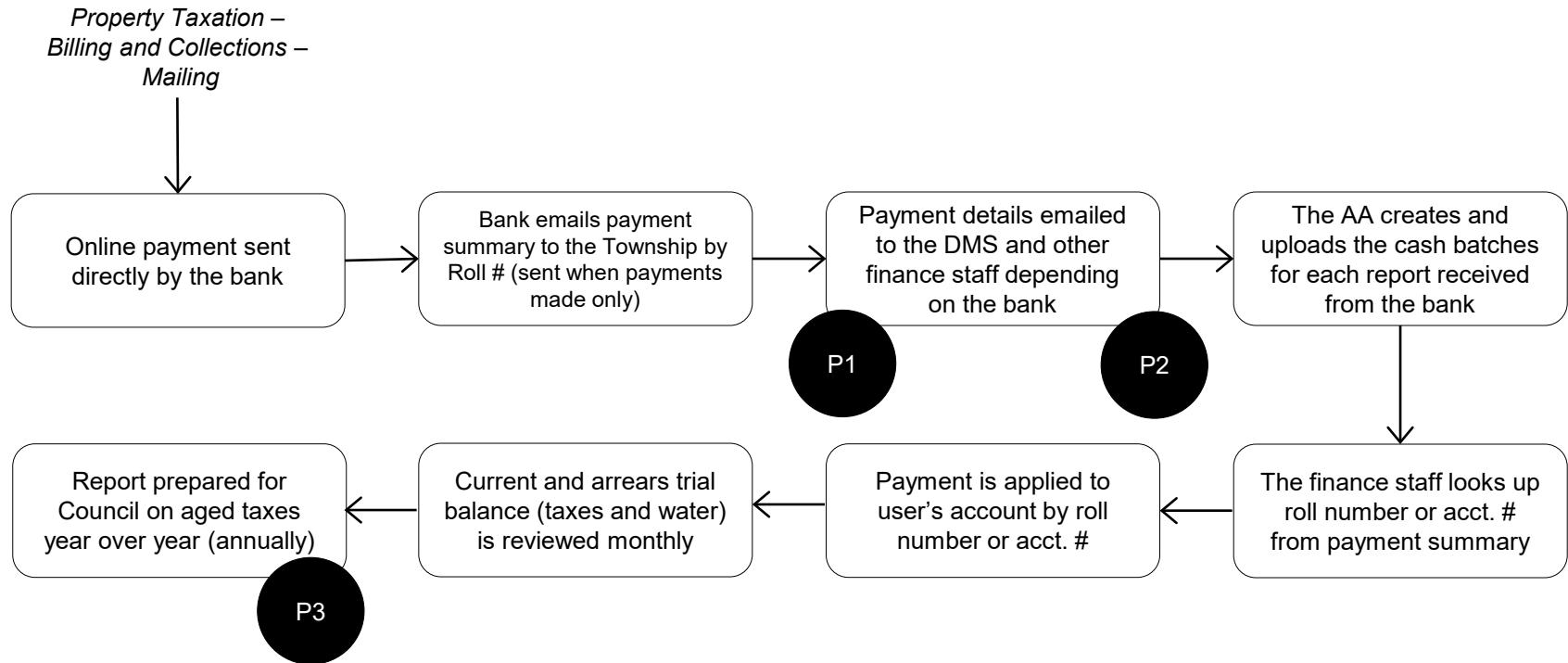
# Billings and Collections: Water and Property Taxation - Pre-authorized payment



# Potential Courses of Action

Issue	Potential Course of Action
<p data-bbox="98 362 208 476">P1</p> <p data-bbox="227 251 1016 372">Notices for arrears are sent to taxpayers when they have not made required tax and user charge payments by the appropriate due date. The DMS has a letter prepared the following month for the accounts which have missed payments.</p> <p data-bbox="227 411 1016 468">A more formal follow up and communication with the tax payers is completed after the taxes are in arrears greater than 3 years.</p> <p data-bbox="227 506 909 564">Follow up after the three year mark results in a less timely collection of the outstanding balances.</p>	<p data-bbox="1064 251 1879 436">There is a current tax and user charge collection policy which should be modified to include timelines for the notice of arrears to be sent to the taxpayers. This will ensure a consistent approach is followed and can allow these tasks to be allocated to other individuals at the Township (i.e. the DMS will only be required to review the letters once prepared).</p> <p data-bbox="1064 475 1866 589">A listing of taxation balances in arrears over six months will need to be developed which aligns with the newly developed policy which will facilitate the preparation of the letters by the staff on a timely basis.</p> <p data-bbox="1064 628 1796 685">The Township should consider the use of a coloured notice to highlight the outstanding balance on a monthly basis.</p>

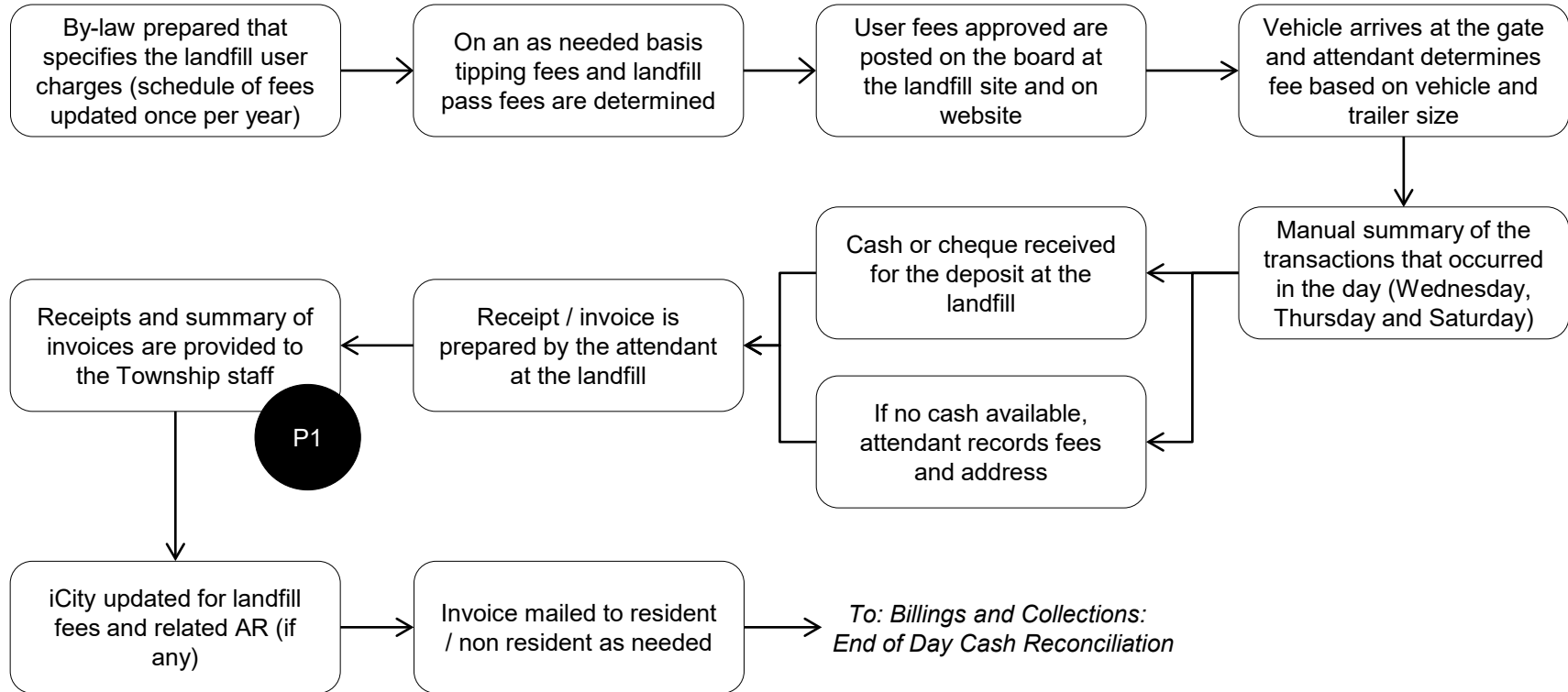
# Billings and Collections: Water and Property Taxation - Online Payment



# Potential Courses of Action

Issue	Potential Course of Action
<p><b>P1</b></p> <p>Online payment details are provided by the bank to support the payments made online. There is no separate email address used for each payment occasion for the Township for all online payment details (for both accounts receivable and accounts payable invoices provided). Certain payment summaries and details are emailed to the DMS and other payment details to a generic email address. When individuals are away from the office this can create delays in the application of the payments associated with online payments and can create difficulties when completing the bank reconciliation given that payment details from the bank may not be followed up / entered on a timely basis.</p>	<p>A generic email address for the Township should be used as the contact for all banks for the submission of online banking transactions. Given that the Township has one generic email already (<a href="mailto:info@fauquierstrickland.com">info@fauquierstrickland.com</a>) this account should be utilized and be able to be accessed by the DMS and the AA.</p> <p>The email account should be accessed by the AA on a daily basis with the AA entering the transactions into the accounting system. The DMS should only be involved in the entering and follow up of the payments should an error be noted or follow up required.</p>
<p><b>P2</b></p> <p>Throughout the course of the process mapping it was noted the DMS is responsible for accessing the information from the banks relating to online payments through the <a href="mailto:info@fauquierstrickland.com">info@fauquierstrickland.com</a> email address. In addition, given that the DMS is provided with certain payment details, the DMS may be involved in the processing of these transactions within the accounting system.</p>	<p>As noted above, the AA should be responsible for accessing the payment details from the financial institutions are processing these payments within the accounting system. This would allow for the DMS to focus on situations where there are issues with the payments or focus on strategic items such as the tax and user charges collection and arrears process.</p>
<p><b>P3</b></p> <p>Notices for arrears are sent to taxpayers when they have not made required tax and user charge payments by the appropriate due date. The DMS has a letter prepared the following month for the accounts which have missed payments.</p> <p>A more formal follow up and communication with the tax payers is completed after the taxes are in arrears greater than 3 years.</p> <p>Follow up after the three year mark results in a less timely collection of the outstanding balances.</p>	<p>There is a current tax and user charge collection policy which should be modified to include timelines for the notice of arrears to be sent to the taxpayers. This will ensure a consistent approach is followed and can allow these tasks to be allocated to other individuals at the Township (i.e. the DMS will only be required to review the letters once prepared).</p> <p>A listing of taxation balances in arrears over six months will need to be developed which aligns with the newly developed policy which will facilitate the preparation of the letters by the staff on a timely basis.</p> <p>The Township should consider the use of a coloured notice to highlight the outstanding balance on a monthly basis.</p>

# Billings and Collections: User Fees (Landfill)

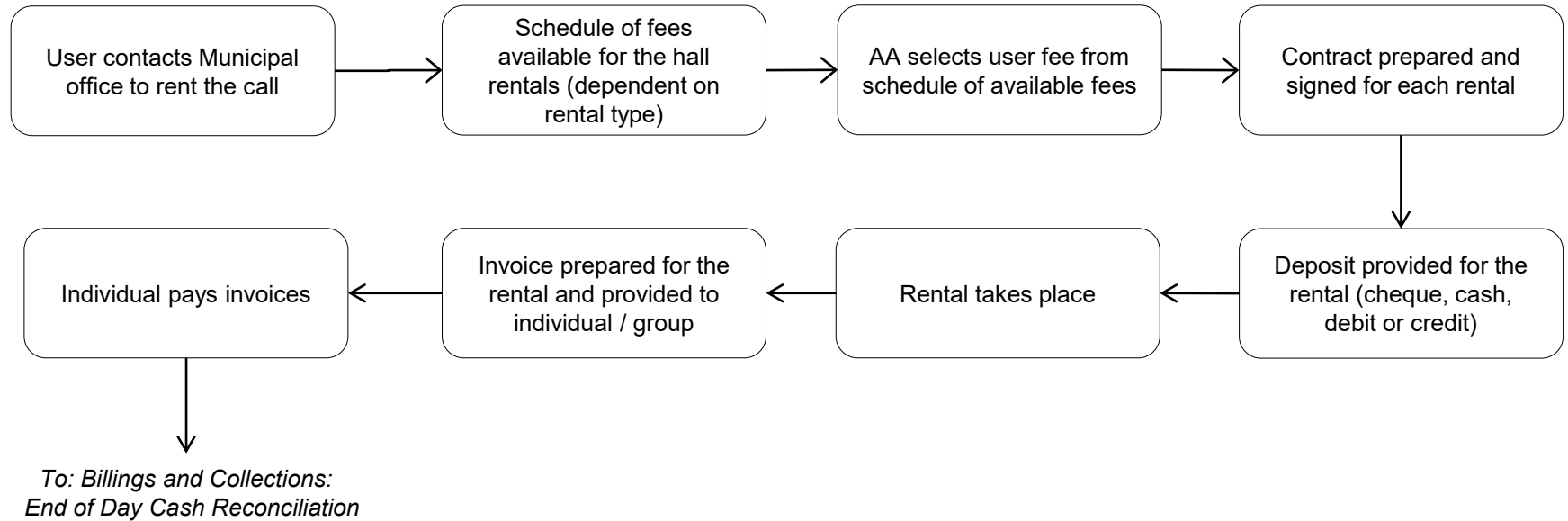


Landfill fees can be paid by cash, cheque, landfill pass (non-resident card holder) or can be invoiced to the resident at a later date by the Township office. The current landfill fees and landfill pass fees are determined for residents and non-residents annually. At the current time, landfill costs are recovered at approximately 50% via the landfill user fees. Landfill user charges average \$10,000 per year.

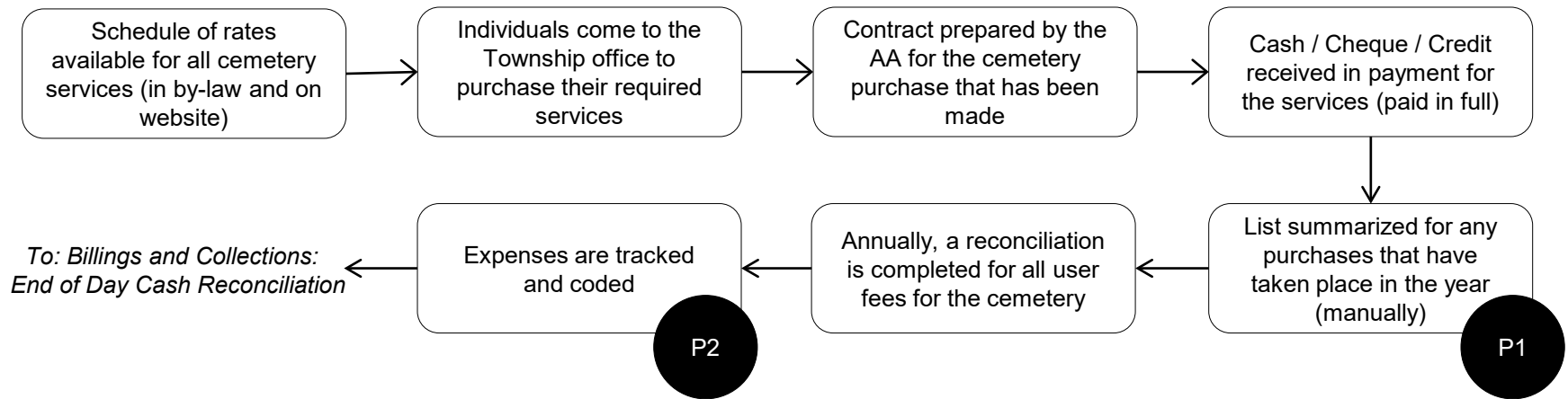
# Potential Courses of Action

Issue	Potential Course of Action
<p data-bbox="98 508 210 622">P1</p> <p data-bbox="258 361 1074 608">On a as needed basis, the landfill attendant provides the AA the manually prepared tracking sheet for purposes of billing landfill charges to those who have not paid for the landfill transactions and to record the residential transactions from landfill transactions (transactions are paid by cash, cheque or landfill pass only. There is no ability to pay by debit or credit at the landfill). There is no reconciliation completed at the current time for all the cash and cheque transactions.</p> <p data-bbox="258 646 1074 832">At the current time, the document provided to the AA for purposes of billing and recording within the system is a summary which is manually prepared by the landfill attendant. Given the lack of reconciliation it is possible transactions will be missed on the summary resulting in additional reconciliations required at month end while completing the bank reconciliation.</p>	<p data-bbox="1112 361 1846 546">The payment report with all transactions should be provided to the AA in order to complete a reconciliation of the landfill transactions. On a weekly basis, prior to submitting the documents by the landfill attendant to the Township office, the payment listing should be reconciled to the payment summary to ensure accuracy.</p>

# Billings and Collections: User Fees (Hall Rental)



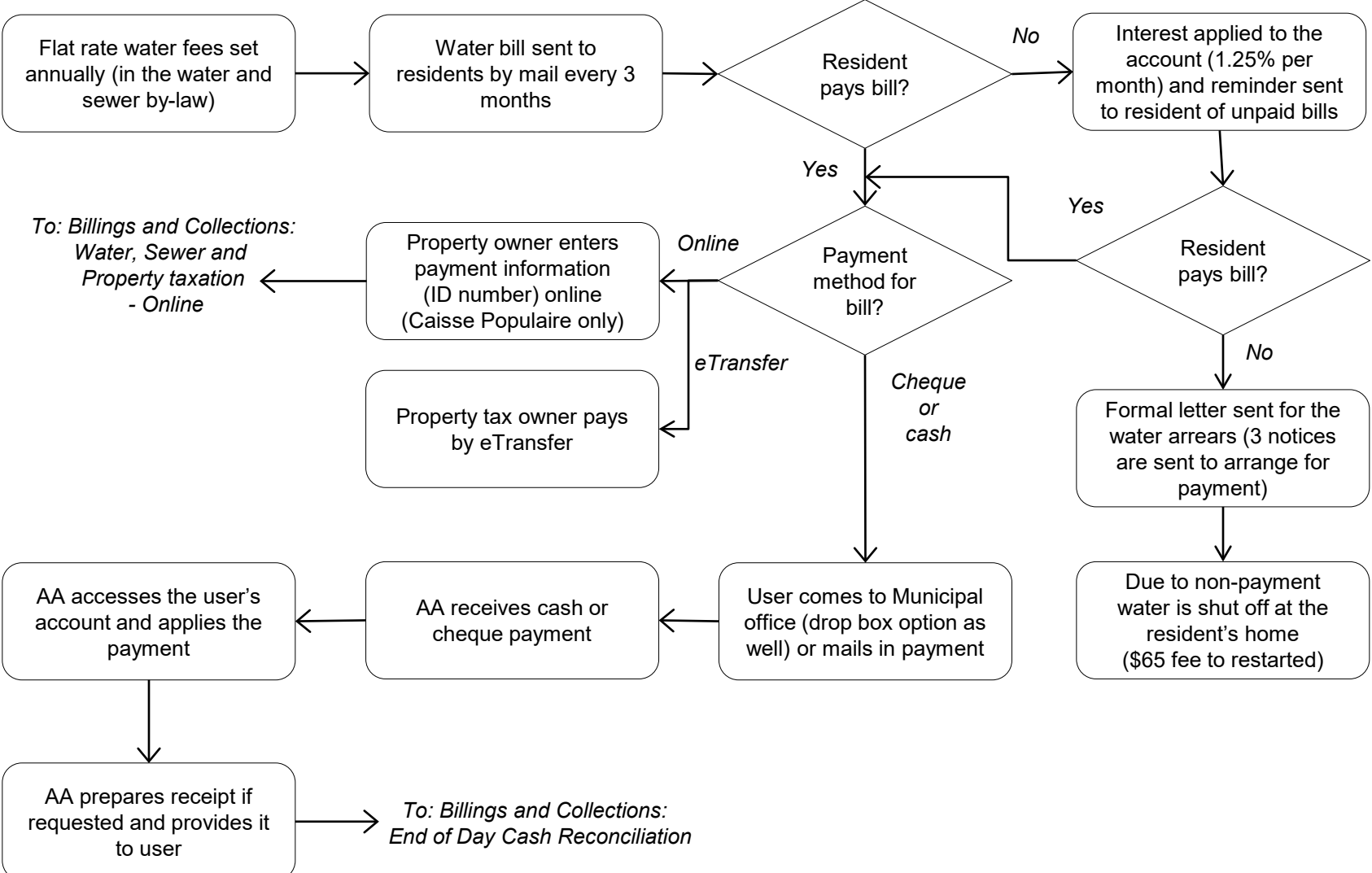
# Billings and Collections: User Fees (Cemetery)



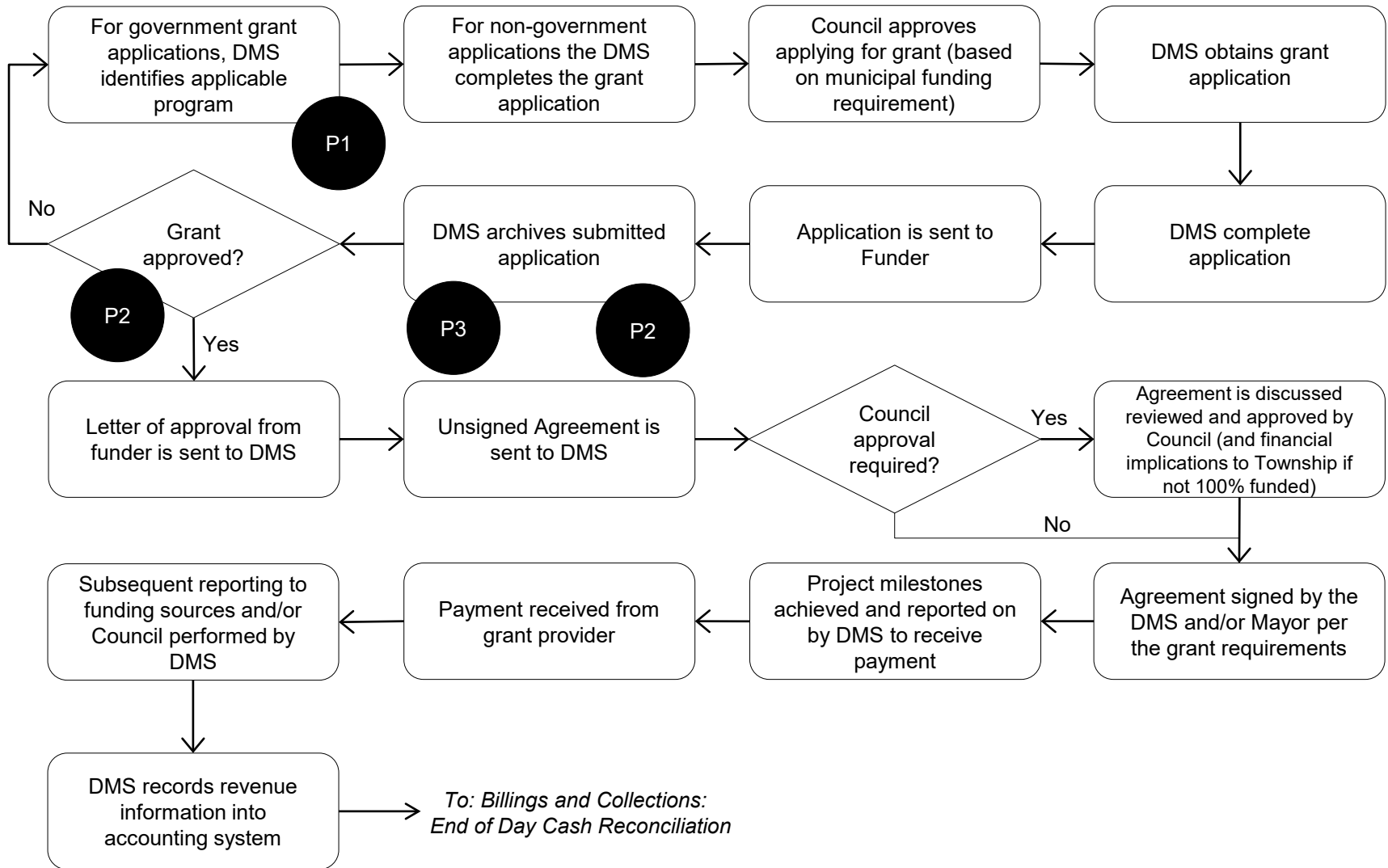
# Potential Courses of Action

Issue	Potential Course of Action
<p data-bbox="96 335 202 449">P1</p> <p data-bbox="260 285 1072 471">All transactions relating to the cemetery user fees and purchases are manually tracked in a summary sheet which is not stored electronically. As a result, should the summary sheet be misplaced or there be damage to the Township office there is the risk the information may be destroyed and would not be available to record and reconciled within the accounting system.</p>	<p data-bbox="1110 285 1845 471">A summary of all cemetery transactions should be accumulated within Excel and saved on the Township server to ensure the information is available electronically. The Excel document should be updated after each transaction to ensure the information relating to the cemetery transactions are completely captured.</p>
<p data-bbox="96 656 202 771">P2</p> <p data-bbox="260 585 1072 706">An analysis of total operating revenues and expenses associated with the cemetery operations is currently not available as the labour is not allocated to the cemetery operations for the time allocated to maintenance activities.</p>	<p data-bbox="1110 585 1806 742">The Township should require staff (including summer students) working on the cemetery operations to code this time to the cemetery location as part of the time keeping process to ensure an accurate reporting of the cemetery operating expenses.</p>

# Billings and Collections: Water Billings



# Billings and Collections: Grants



# Potential Courses of Action

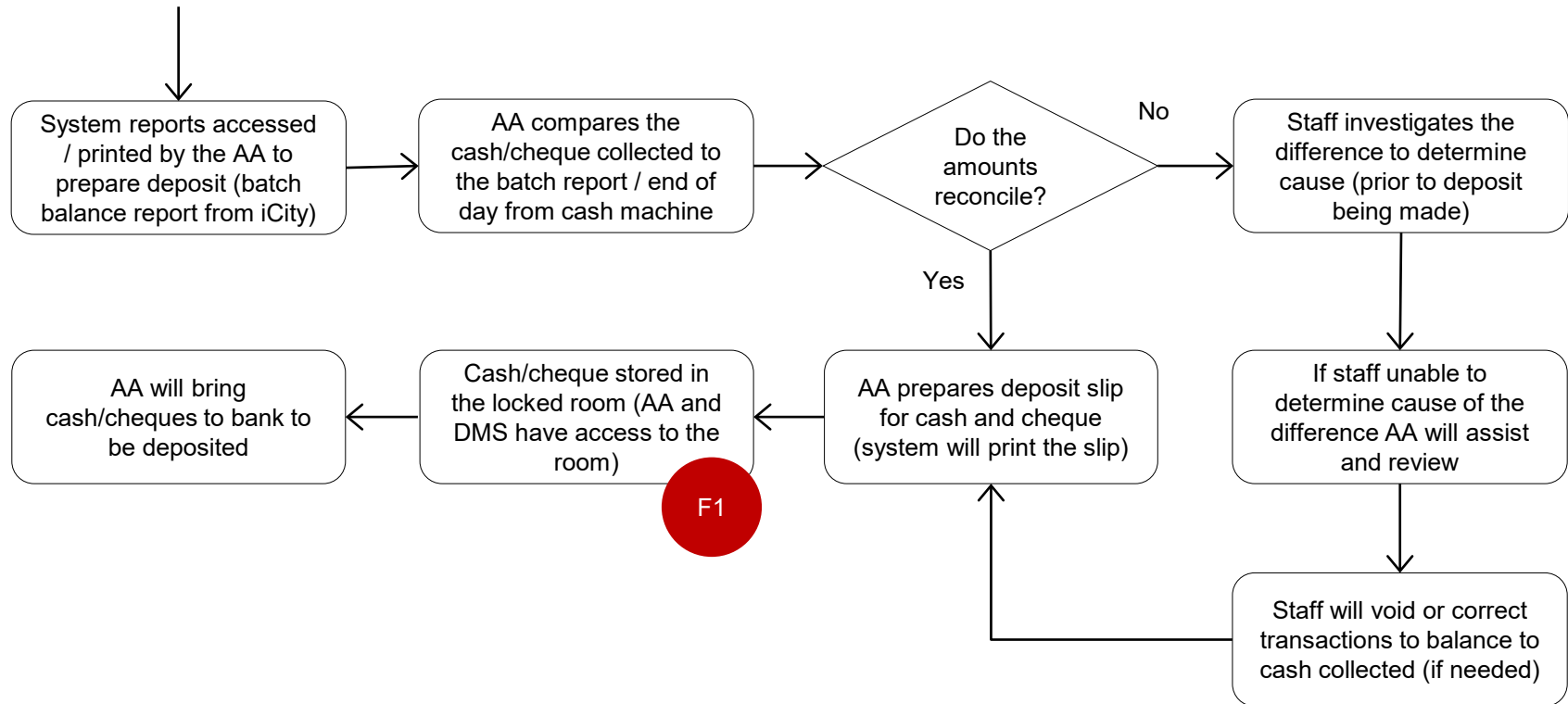
Issue	Potential Course of Action
<p data-bbox="104 511 220 625">P1</p> <p data-bbox="258 339 1070 396">A strategic plan has not been formally been drafted for the Township to determine the areas of focus.</p> <p data-bbox="258 434 1070 619">In addition, currently there is no formal guidance provided by Council annually to establish grant priorities (operating, capital, job creation etc.) As a result, the DMS may be focusing efforts on initiatives that are not a priority of the Township or applying for any grant available to increase funding levels overall for the Township which is not sustainable.</p>	<p data-bbox="1112 339 1843 462">A strategic plan should be formally developed by the Council and Township staff to determine the priorities of the Township for the next five years. This will assist with prioritizing the grant opportunities the DMS will be applying for.</p> <p data-bbox="1112 496 1843 591">On an annual basis, the following procedures should be developed to ensure priority areas are focused on for the grant search. This should include the following:</p> <ul data-bbox="1112 591 1843 839" style="list-style-type: none"> <li>• Prior to the budgeting process, Council should set specific priorities for operating, capital and job creation to ensure grant research is focused on the relevant areas.</li> <li>• Assign accountability for the grant research by type (operating, capital and job creation to the Department Head or DMS as applicable).</li> <li>• On a standing, monthly basis have an update presented to Council on the grant research and applications.</li> </ul>
<p data-bbox="104 891 220 1005">P2</p> <p data-bbox="258 862 1070 991">It was noted there is no formal tracking of the grant submissions and the status of the submissions. This can result in grants not being followed up on a timely basis and the information not available to provide an update to Council on the status of the grants.</p>	<p data-bbox="1112 862 1843 1082">It is recommended a grant tracking sheet be maintained by the DMS. This will ensure the status of the grant application is available on an as needed basis. It will also facilitate the follow up on successful and unsuccessful grants and can be used as a starting point when subsequent grant applications are submitted (so the successful grant applications are used as a starting point).</p>

# Potential Courses of Action

Issue	Potential Course of Action
<p data-bbox="98 389 214 504">P3</p> <p data-bbox="258 341 1074 589">At the current time the DMS has overall responsibility for all grant applications for the Township. As indicated previously there is no formal direction or priorities established to determine which grants should be applied for rather all available grants tend to be applied for to increase the chance of additional funding for the Township. While this approach has resulted in a number of grants for various projects, it is also time consuming and inefficient to have a senior level staff member (the DMS) applying for all possible grants.</p>	<p data-bbox="1110 341 1839 589">Consideration should be given to hiring a Treasurer / Deputy Clerk or consideration of a shared arrangement with local municipality requiring assistance with certain Treasury functions to allow the DMS to focus on more strategic opportunities for the Township. This would allow the DMS to develop the strategic plan in consultation with Council and ensure the focus of the DMS is on the strategic priorities of Council.</p>

# Billings and Collections: End of Week Cash Reconciliation

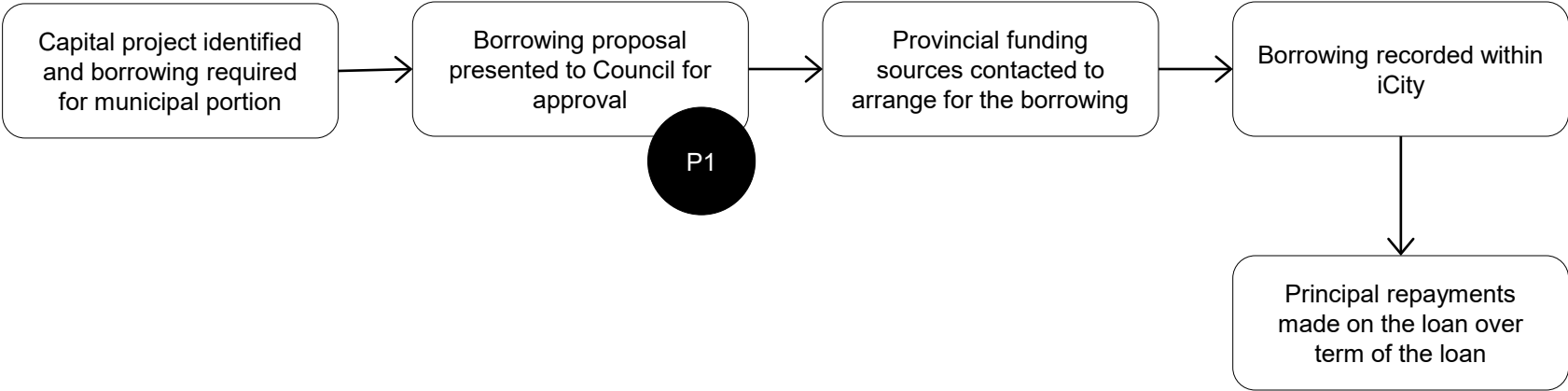
Billing and Collections – User fees  
Billing and Collections – Property taxes  
Billing and Collections – Water



# Potential Courses of Action

Issue	Potential Course of Action
<p data-bbox="258 358 1058 415">It was noted that both the AA and DMS have access to the safe and are aware of the combination.</p> <p data-bbox="258 454 1051 544">Given all staff are aware of the combination for the safe, funds can be removed from the cash stored in the safe and there would be no way to determine who has accessed the safe.</p> <p data-bbox="98 518 204 625">F1</p>	<p data-bbox="1110 358 1837 511">The access to the safe should be limited to individuals who are not preparing the cash deposit information or bringing the cash to the bank. This is needed to ensure should cash be missing in the safe there would be a limited number of individuals who have access to the safe.</p> <p data-bbox="1110 549 1812 639">Given the limited staff compliment it may not be possible to fully limit access to the safe in the event other items are stored in the case.</p> <p data-bbox="1110 678 1812 861">As a result, it is recommended a lock box is used for the storage of cash and cheques not yet deposited at the bank. The safe should be located within the DMS's office / temporary desk location to ensure the location of the cash can only be accessed by individuals who are not part of the deposit process to ensure segregation of duties.</p>

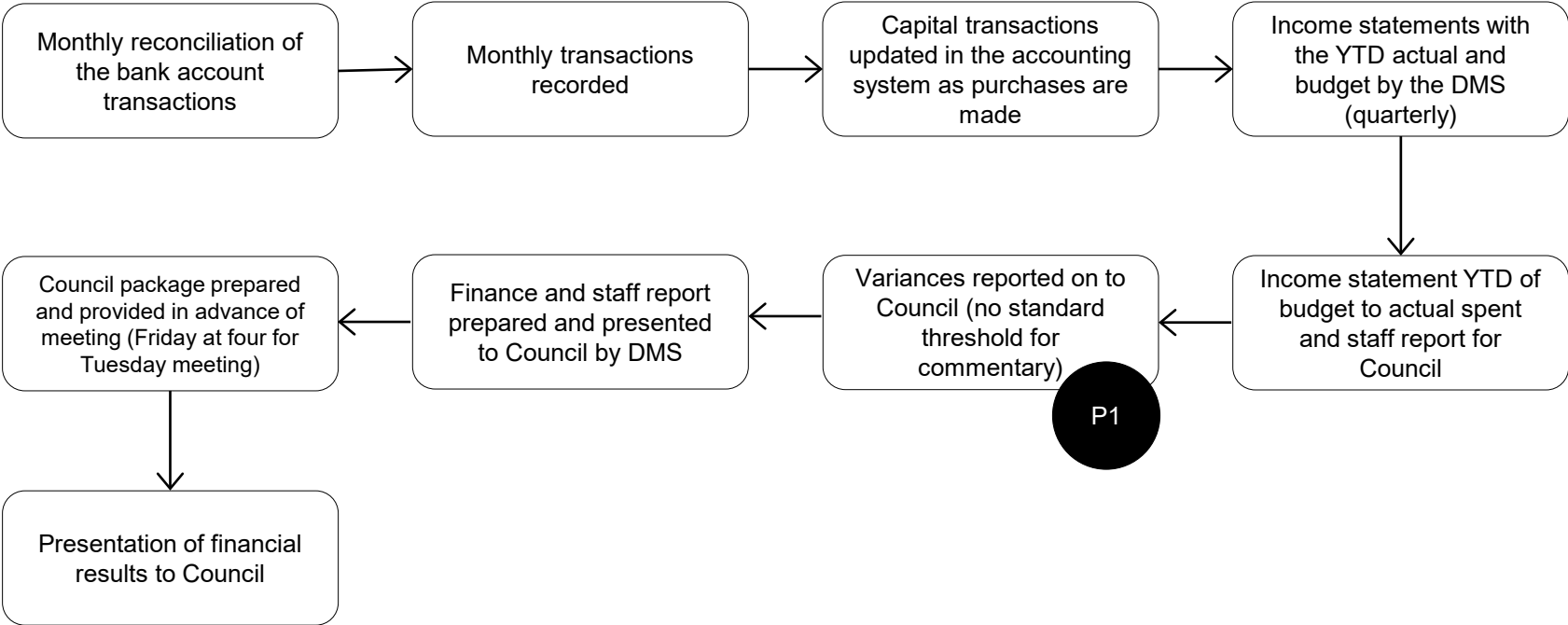
# Borrowings



# Potential Courses of Action

Issue	Potential Course of Action
<p data-bbox="258 361 1031 482">It was noted that at the current time a formal borrowing policy has not been developed for the Township. When a capital project requires a portion to be funded by the Township, the request is brought to Council in order to approve the borrowing.</p> <div data-bbox="94 491 212 606" style="background-color: black; color: white; border-radius: 50%; width: 60px; height: 60px; display: flex; align-items: center; justify-content: center; margin-left: 10px;"> <span data-bbox="137 539 170 564">P1</span> </div>	<p data-bbox="1110 361 1831 451">A Capital Financing and Borrowing policy should be developed for the Township for the use and administration of capital financing and debt.</p> <p data-bbox="1110 486 1663 515">The policy should consider the following items:</p> <ul data-bbox="1110 519 1843 829" style="list-style-type: none"> <li data-bbox="1110 519 1392 548">• Borrowing objectives</li> <li data-bbox="1110 552 1721 609">• Statutory borrowing requirements (per Municipal regulation)</li> <li data-bbox="1110 614 1688 642">• Suitable and authorized financing instruments</li> <li data-bbox="1110 646 1843 736">• Financing risk identification and mitigation strategies (including available debt capacity to fund future projects as needed)</li> <li data-bbox="1110 741 1657 769">• Responsibilities and delegation of authority</li> <li data-bbox="1110 773 1765 829">• Maximum terms for financing and the related assets eligible for financing</li> </ul>

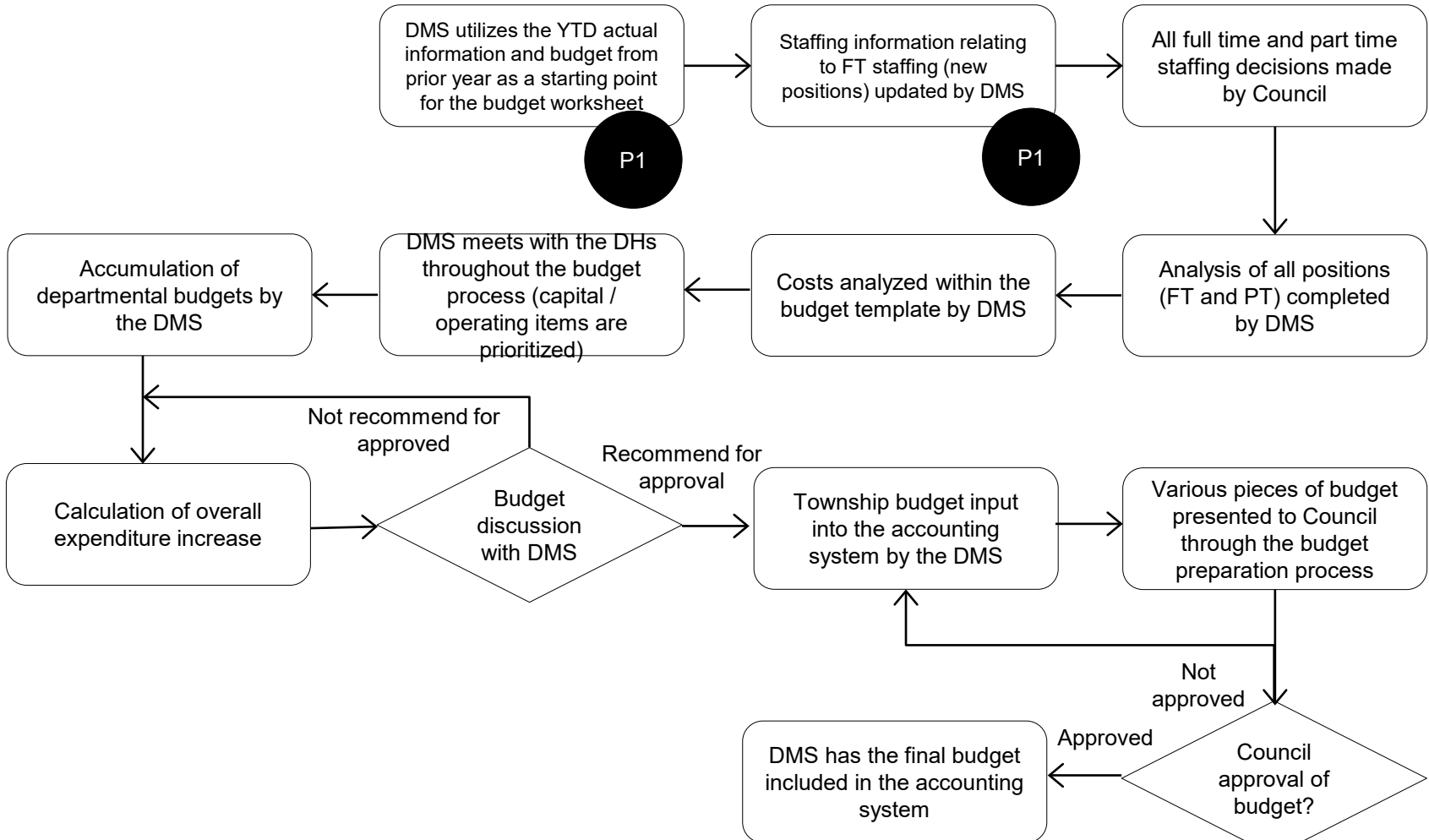
# Monthly / Quarterly Reporting Process



# Potential Courses of Action

Issue	Potential Course of Action
<p data-bbox="79 601 197 718">P1</p> <p data-bbox="258 361 1074 482">The DMS is responsible for presenting the budget vs. actual financial results within the financial statements to Council at the meetings. There is no standard threshold for follow up which is required to be commented on for the finance report and council presentations.</p> <p data-bbox="258 519 1064 641">In addition, the DMS is responsible for all preparations of the budget vs. actual analysis including commentary on each departments financial results. This results in less accountability for operating results for the individuals who are responsible for the department.</p>	<p data-bbox="1110 361 1843 641">A threshold as both a percentage and dollar value should be set annually based on the current year's budget. The dollar value and percentage changes between the actual and budget should be agreed upon with Council with the DH responsible for providing a written explanation of the over/under spending along with a forecast of spending to the end of the calendar year and a discussion as to whether there are any changes needed to the forecast for the remainder of the year.</p> <p data-bbox="1110 678 1843 768">Requiring the DHs to report on the spending within the budget lines under their control will result in increased accountability and increased oversight completed by the DHs.</p> <p data-bbox="1110 805 1808 1021">Involving the DHs in the analysis of the departmental spending will allow the DMS to focus on the bigger picture items impacting the Township and analyzing the results for the Township as a whole. This will also allow for additional time to be spent on strategic and capital planning for the Township and will reduce the amount of time spent by the DMS at year end to explain the budget to actual variances.</p>

# Budgeting Process (Operating and Capital)

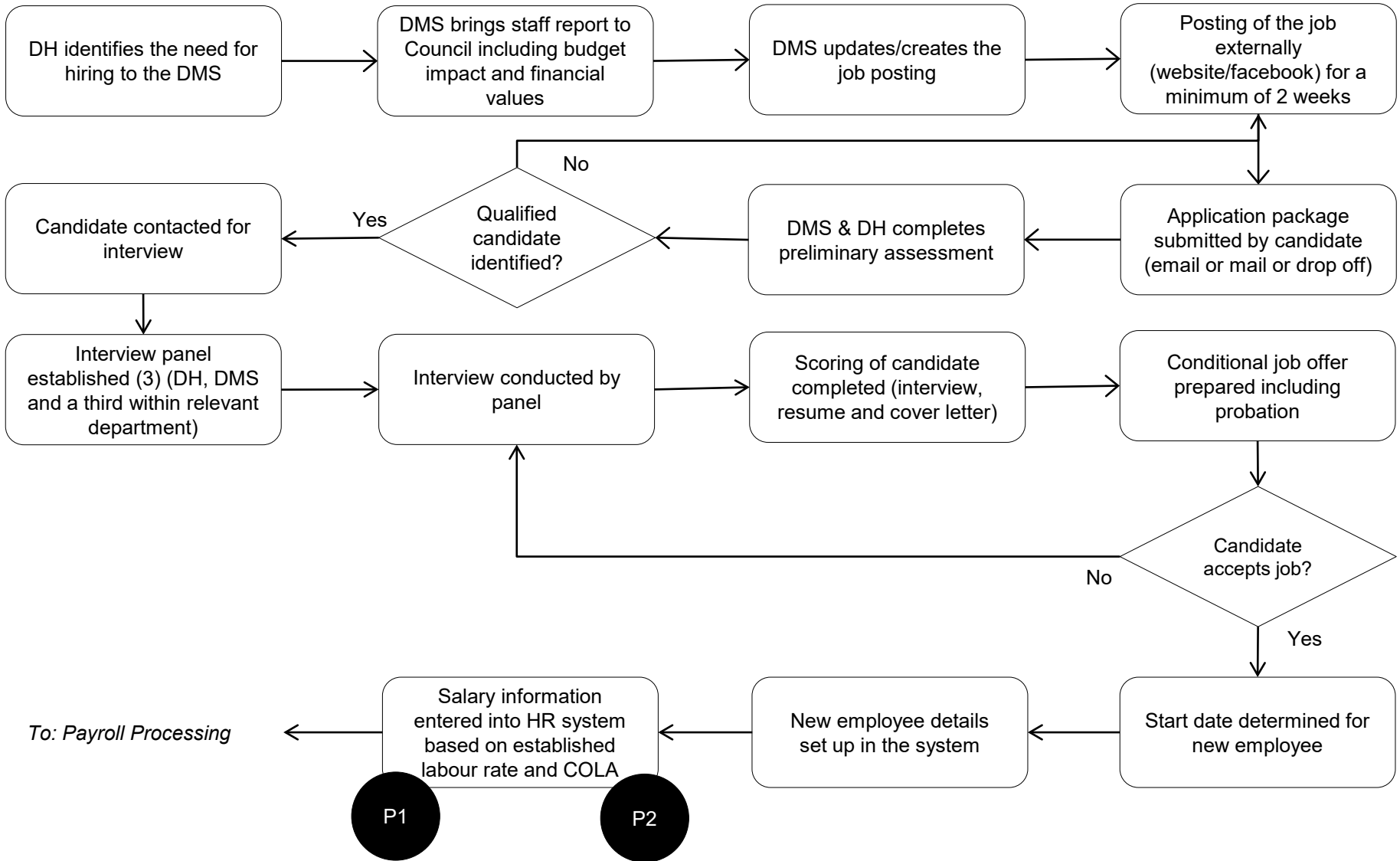


Note: The operating and capital budgets are prepared on a combined basis. There is no specific capital plan and budget at this point. The budgets are prepared in the spring for presentation to Council in June / July (historically). This is now moved up for the 2022 budget. The Council will see the overall approval of the budget and they will need to approve the various priorities that have been set for the budget.

Operational budget based on the categories of the FIR (separate operating and water and sewer budget) and the capital is based on the projects.

# Potential Courses of Action

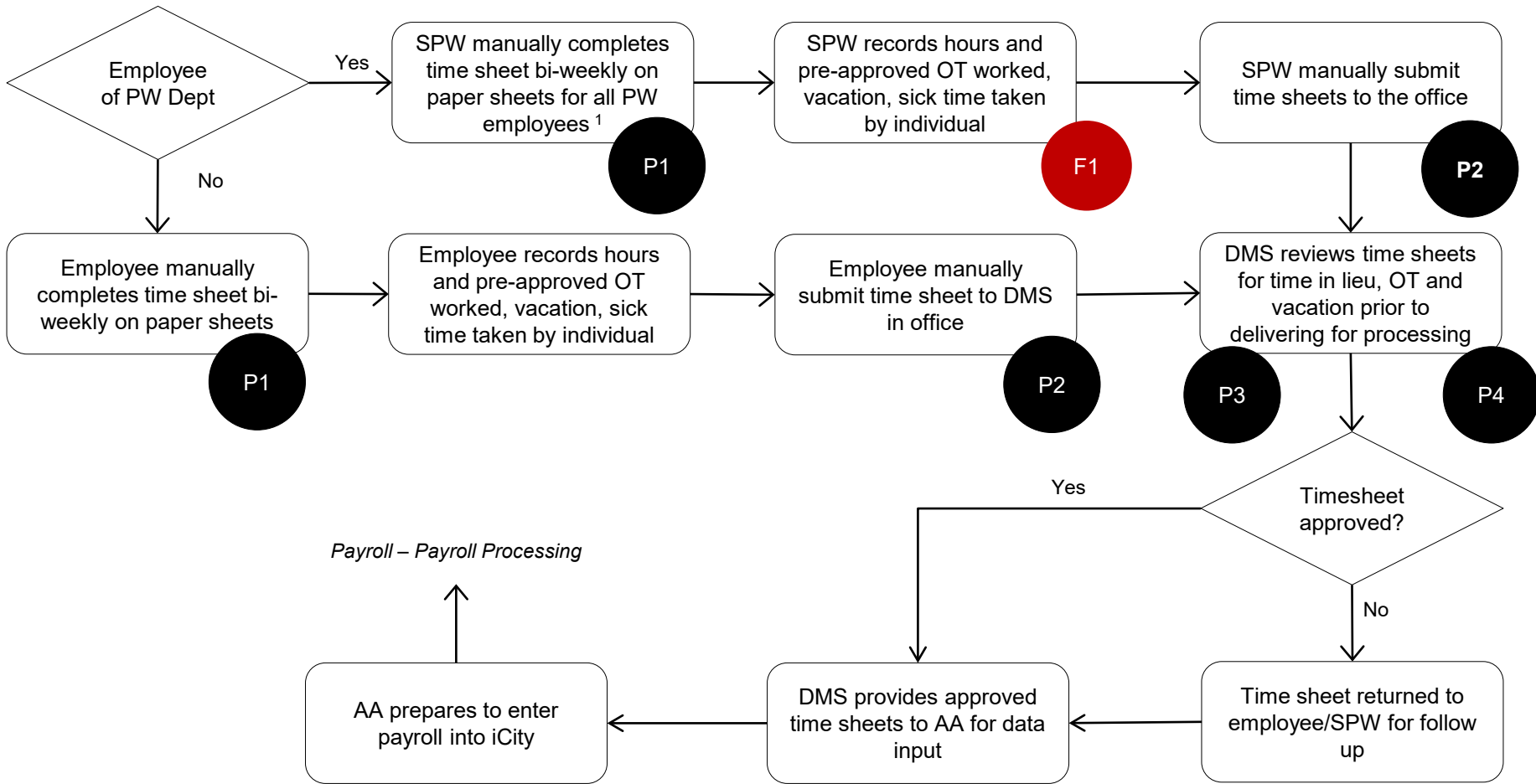
Issue	Potential Course of Action
<p data-bbox="98 494 214 611">P1</p> <p data-bbox="258 361 1035 511">The annual budget process is completed by the DMS with minimal involvement from other senior staff at the Township. As indicated within the monthly reporting process, there is currently no accountability outside of the DMS for the operating results of the Township.</p>	<p data-bbox="1112 361 1818 482">As indicated within the monthly reporting process, requiring the DHs to report on the spending within the budget lines under their control will result in increased accountability and increased oversight completed by the DHs.</p> <p data-bbox="1112 519 1808 733">Involving the DHs in the analysis of the departmental spending will allow the DMS to focus on the bigger picture items impacting the Township and analyzing the results for the Township as a whole. This will also allow for additional time to be spent on strategic and capital planning for the Township and will reduce the amount of time spent by the DMS at year end to explain the budget to actual variances.</p> <p data-bbox="1112 771 1812 925">Given the recommendation to have increased departmental involvement in the monthly budget vs. actual analysis it is appropriate to have the individuals involved in the development of the annual operating and capital budget to facilitate the reporting required throughout the year.</p>



# Potential Courses of Action

Process Notes	Potential Course of Action
<p><b>P1</b></p> <p>It was noted that there is no formal HR policy in place. There is currently one policy that includes certain HR related topics, however, this is grouped with various policies within one document and does not clearly outline the responsibilities of the Township, Council, and employees.</p>	<p>Properly outlining roles, responsibilities, and the individual involved in certain processes will allow the Township to operate efficiently.</p> <p>A formal Human Resources policy should be formally documented and presented and approved by Council which includes the following:</p> <ul style="list-style-type: none"> <li>• Sick leave policy</li> <li>• Vacation Policy</li> <li>• Employee code of conduct</li> <li>• Succession planning</li> </ul>
<p><b>P2</b></p> <p>It was noted that employment contracts are not available for the majority of employees (an offer letter only is available).</p>	<p>Employment contracts are important as they lay out the terms and conditions of the employment and the Township. Having a contract signed can serve as a mutual agreement between the Township and employees. This can avoid any misunderstandings.</p> <p>The Township should consider ensuring templated employee contracts are drafted and align with the recommended HR policy in P1 above. Employee contracts will outline the responsibilities of the Township and the responsibilities of the Employee.</p>

# Payroll: Time Sheet Submission



<sup>1</sup> PW time sheets are broken out into sub categories for time spent on machine and equipment or on certain projects.

# Potential Courses of Action

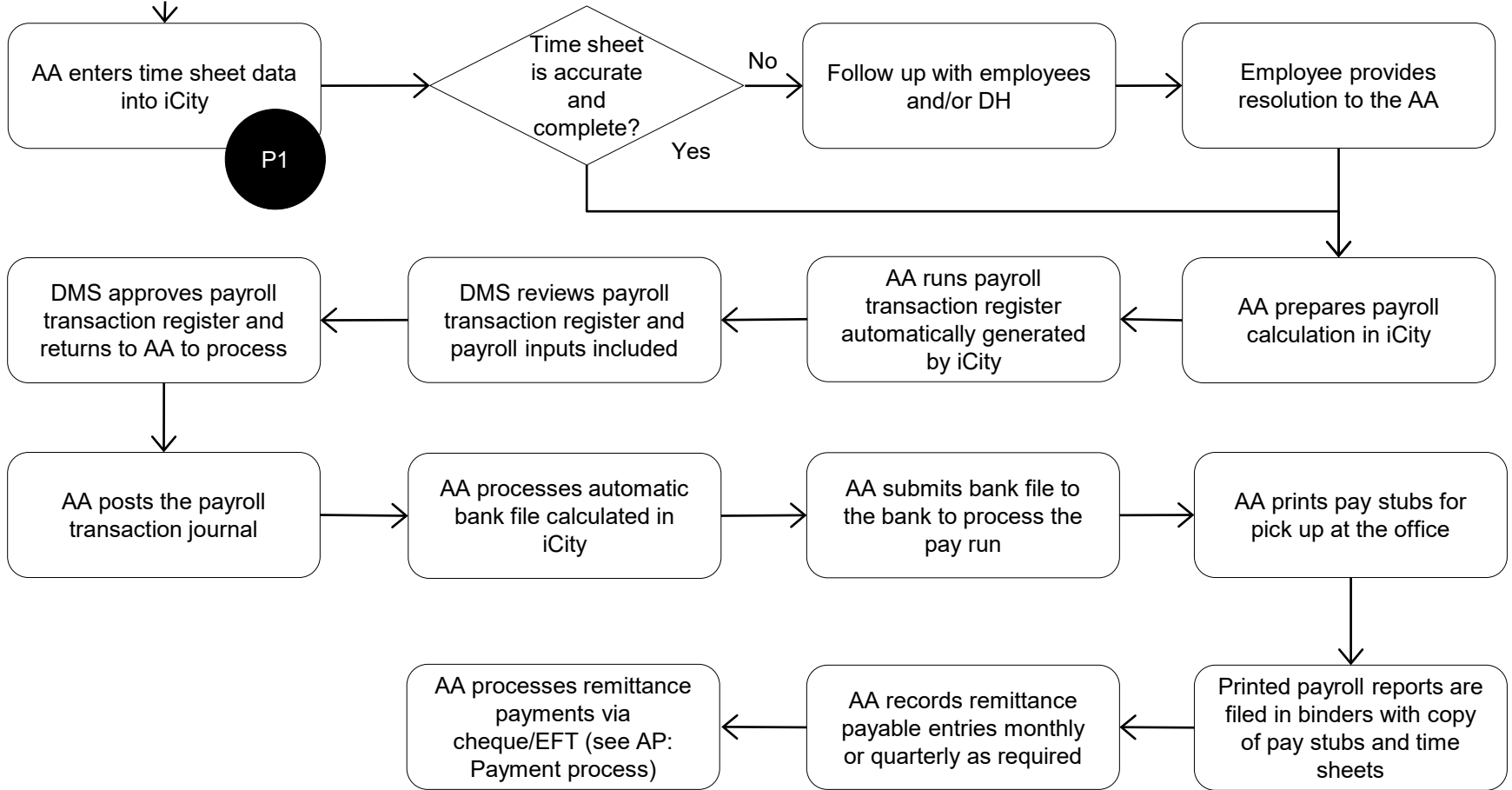
Issue	Potential Course of Action
<p><b>P1</b></p> <p>Timesheets are prepared manually using paper copies which can result in timesheets being inaccurate (e.g. all hours not adding to 70 or 80 hours every pay period) or incomplete (e.g. description of the tasks and projects completed not being recorded (descriptions are required for PW staff only).</p>	<p>All staff should complete timesheets electronically, restricting submission until all errors or discrepancies have been addressed. Formulas should be added to the timesheet template to ensure the totals agree with the appropriate number of hours per pay period.</p>
<p><b>P2</b></p> <p>Employees or the SPW need to bring hard copies of their timesheets to the Township's office. This can result in delays in submission of the timesheets given that they are manually delivered.</p>	<p>At the end of the pay period, the employees or the SPW can email the scanned time sheets to the DMS for review. In addition, the excel timesheet template developed per P1 above should be stored electronically in the Township server for ease of access.</p>
<p><b>F1</b></p> <p>SPW does not have access to the vacation, overtime and time in lieu balances when deciding to approve the leave request from employees. This information needs to be requested from the DMS. There is a risk that employees can take unearned paid leave or vacation. This will only be detected upon the DMS's review of the employee tracked vacation leave against her own manual tracking which occurs after the vacation/leave has already been taken.</p>	<p>The monthly summaries of vacation / sick / overtime / and time in lieu entitlement should be stored electronically on the Township server, only able to be accessed by the Department Heads. The file should be password protected to allow for read only access for everyone except the DMS.</p> <p>Department Heads can use this information when approving the vacation/leave. This will also assist the Department Heads with recognizing which vacation/leave forms the Finance Department has on file and reduce the number of instances that DMS is required to follow up and request a missing vacation/leave form.</p>

# Potential Courses of Action

Issue	Potential Course of Action
<p><b>P3</b></p> <p>Time in lieu, overtime and vacation hours are tracked manually using Excel by the DMS before updating the system. While these carrying balances are reviewed by the DMS and are compared to the manual tracking sheet, the DMS's schedule does not always allow for timely review of these balances. This can create inconsistencies and result in hours taken in excess of allowable accrued time.</p>	<p>The Township should consider implementing the use of an electronic timesheets that will enable automated tracking of time in lieu, overtime and vacation banks. This will create both efficiencies in the review process, but also allow for a more timely and accurate reporting of remaining banks. This will also reduce errors by manual tracking.</p>
<p><b>P4</b></p> <p>There currently is no set request or approval form for vacation or sick time. Currently the DH is responsible for approving vacation or sick time. This can result in errors and use of vacation days which have not been accrued as no formal approval process is in place.</p>	<p>The Township should consider the creation of a standardized request and approval form for the use of sick time or vacation days to ensure appropriate controls over the use of banked time and mitigate the risk of overdrawing banked time. These forms would be approved by the DH with the approved form stored on the server allowing access as required during payroll processing.</p>

# Payroll: Payroll Processing

From: Payroll: Time Sheet Submission



# Potential Courses of Action

Issue	Potential Course of Action
<p><b>P1</b></p> <p>Manual data entry of employee time sheet submission into payroll module. Manual data entry can result in data entry errors and creates inefficiencies requiring additional review, recalculations and recording manual timesheets/tracking, as well as additional potential errors when transferring time from the timesheet to the payroll software.</p>	<p>The Township should consider the use of a combined payroll system be used which would amalgamate scheduling, timesheets, banked time tracking and payroll processing into one consolidated platform in order to reduce the risk of error when transferring timesheets as well as allow for significant reduction of review and data entry time necessary to process payroll on a bi-weekly basis.</p> <p>Should the system change occur, there would be additional training required for the DHs.</p>



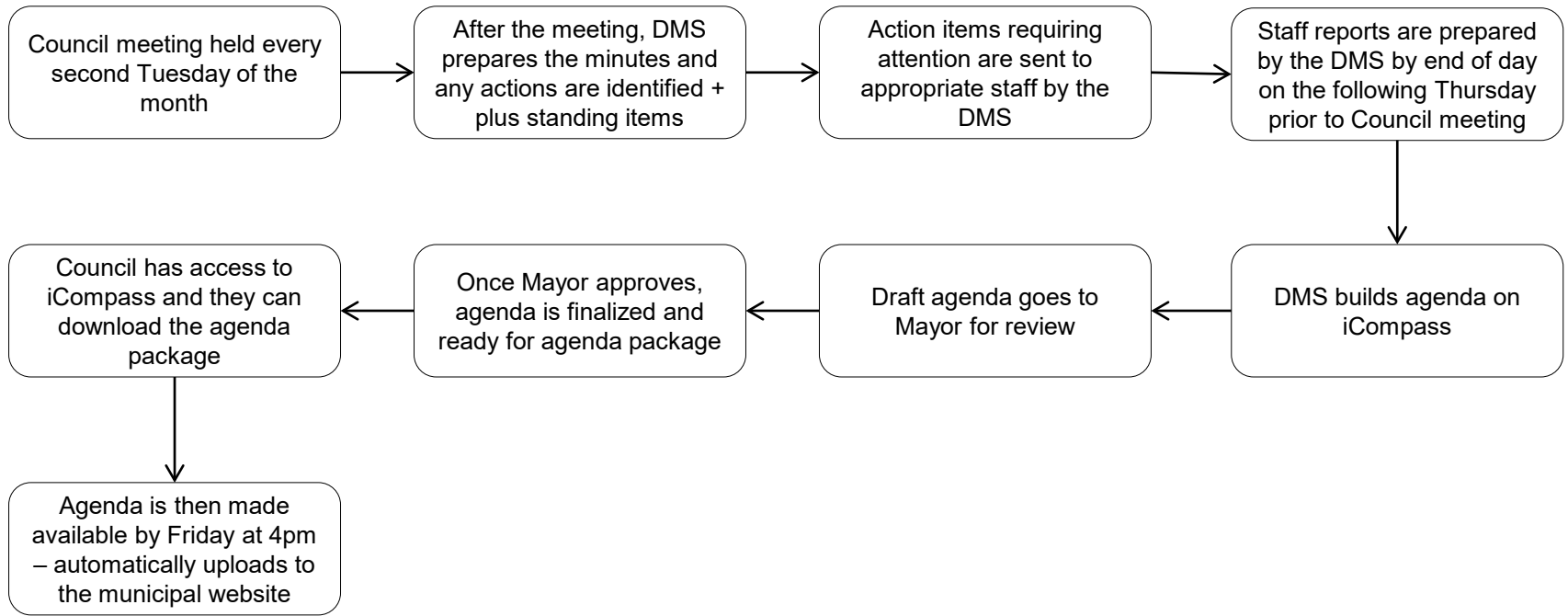
Township of Fauquier-Strickland

# Service Delivery Review

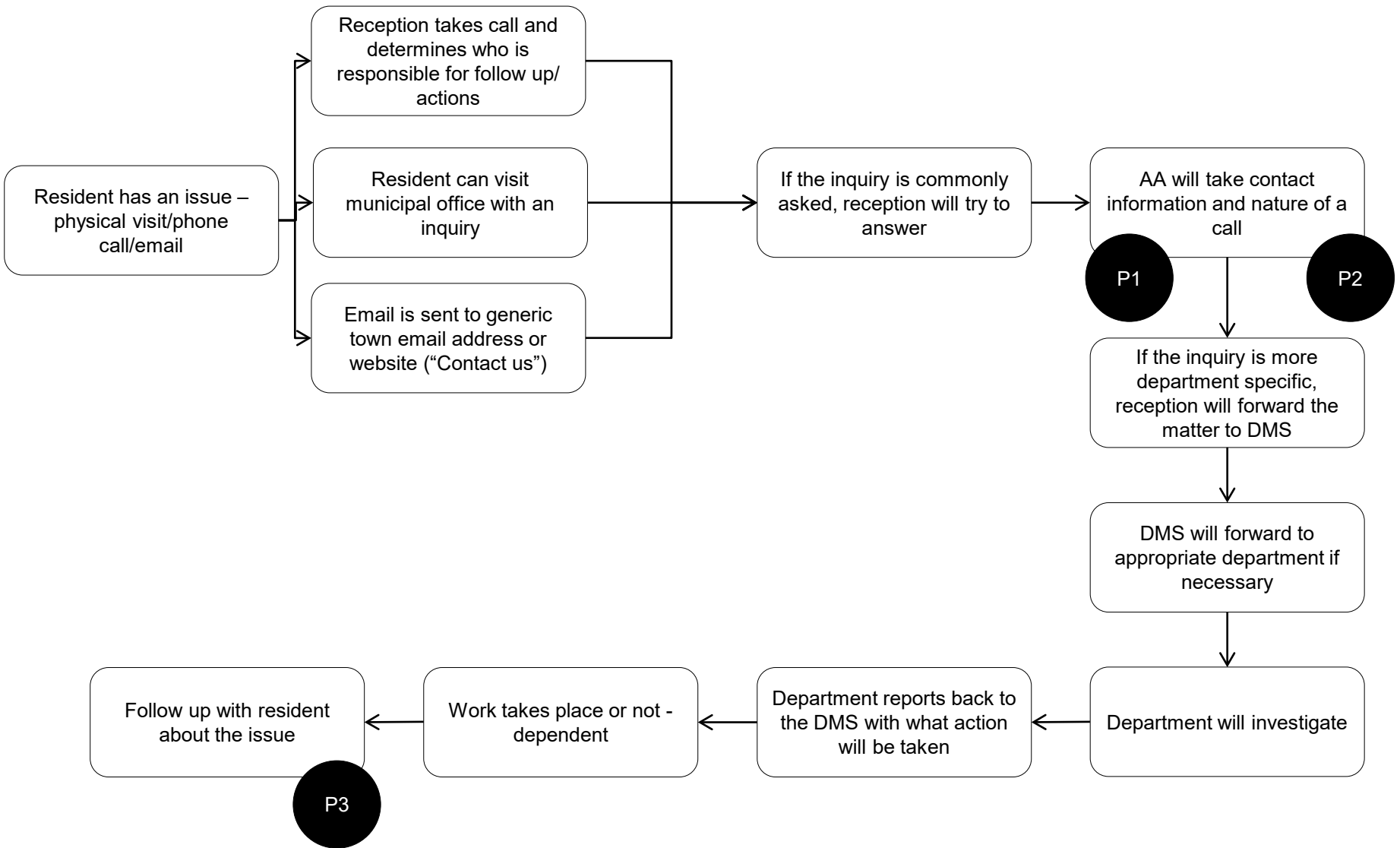
Chapter III  
Non-finance Process Maps and Potential  
Courses of Action



# Agenda Preparation



# Customer Service/Resident Inquiries



# Potential Courses of Action

Issue	Potential Course of Action
<p>P1</p> <p>The Township does not appear to currently have a formal customer service policy which would include items such as the timeframe by which Township staff acknowledge an inquiry as well as other customer service related matters.</p>	<p>The establishment of a customer service policy is considered to be a municipal leading/common practice. The Township may want to consider the development and implementation of a customer service policy which sets out how the Township would like to engage with the public.</p>
<p>P2</p> <p>The Township does not appear to have a process work step where all inquiries are logged and therefore, can be tracked from its receipt up until when the matter is resolved.</p>	<p>The Township may wish to create a template that allows for the Township to track an inquiry and potentially reduce the risk of resident inquiries being “lost.”</p>
<p>P3</p> <p>The Township does not appear to provide Council with an update on regular basis as to the nature/volume of resident inquiries.</p>	<p>The Township may want to update Council on the resident inquiries. Based on the current volume of inquiries and consistent with municipal leading/common practices, a quarterly update may be sufficient to inform Council about resident matters. This practice may also assist the Township in potentially addressing recurring issues.</p>



Township of Fauquier-Strickland

# Service Delivery Review

Chapter IV  
Financial Analysis



# Historical Financial Analysis

The historical financial information was provided for the Township for the 2014 to 2020 to complete financial analysis. The financial results were included in the audited financial statements for each of the years.

	Year ending December 31, 2014	Year ending December 31, 2015	Year ending December 31, 2016	Year ending December 31, 2017	Year ending December 31, 2018	Year ending December 31, 2019	Year ending December 31, 2020
Taxation revenue	\$914,002	\$951,141	\$993,394	\$1,043,278	\$1,089,743	\$1,162,920	\$1,187,871
Government grants <sup>1</sup>	496,217	516,678	2,232,875	597,058	524,966	865,936	736,329
User fees	119,670	121,371	127,890	133,889	143,879	152,670	154,746
Other	75,225	79,151	91,868	69,941	169,916	120,450	127,398
<b>Total Revenue</b>	<b>\$1,605,114</b>	<b>\$1,668,341</b>	<b>\$3,446,027</b>	<b>\$1,844,166</b>	<b>\$1,928,504</b>	<b>\$2,301,976</b>	<b>\$2,206,344</b>
Salaries and wages	454,806	471,333	413,371	442,932	527,119	540,270	481,948
Materials and supplies	261,786	285,141	284,645	756,629	830,093	837,163	796,840
Contracted services	346,440	366,055	337,223	174,930	192,908	358,862	245,801
Rental and financial expenses	27,159	21,533	16,888	83,799	38,625	36,217	55,353
External transfers	214,802	226,613	242,258	34,904	3,389	1,160	425
Amortization	236,437	248,112	272,154	298,402	317,640	306,821	330,673
<b>Total Expenses</b>	<b>\$1,541,430</b>	<b>\$1,618,787</b>	<b>\$1,566,539</b>	<b>\$1,791,596</b>	<b>\$1,909,774</b>	<b>\$2,080,493</b>	<b>\$1,911,040</b>
<b>Annual Surplus</b>	<b>\$63,684</b>	<b>\$49,554</b>	<b>\$1,879,488</b>	<b>\$52,570</b>	<b>\$18,730</b>	<b>\$221,483</b>	<b>\$295,304</b>

<sup>1</sup> Government grants include significant capital funding which is not included within operating expenses. The capital additions are included within the Tangible Capital Assets on the statement of financial position which results in a surplus which is utilized to fund capital

# Historical Financial Analysis

The analysis below is a reconciliation of the surplus within the financial statements for accounting purposes and budgeting purposes. In accordance with the requirements of the public sector accounting standards, capital asset purchases are reflected with “Tangible Capital Assets” on the balance sheet while any capital grants associated with the capital purchases are reflected within the current year surplus.

	Year ending December 31, 2014	Year ending December 31, 2015	Year ending December 31, 2016	Year ending December 31, 2017	Year ending December 31, 2018	Year ending December 31, 2019	Year ending December 31, 2020
Annual Surplus	\$63,684	\$49,554	\$1,879,488	\$52,570	\$18,730	\$221,483	\$295,304
Add: Amortization expense	236,437	248,112	272,154	298,402	317,640	306,821	330,673
Less: Capital asset purchases	(156,665)	(160,697)	(1,840,242)	(837,613)	(232,493)	(207,311)	(766,271)
Less: Debt repayments	(131,898)	(136,554)	(141,375)	(186,012)	(53,486)	(85,610)	(89,446)
<b>Adjusted surplus (deficit)</b>	<b>\$11,567</b>	<b>\$415</b>	<b>\$170,025</b>	<b>(\$672,649)</b>	<b>\$47,391</b>	<b>\$235,383</b>	<b>(\$229,740)</b>

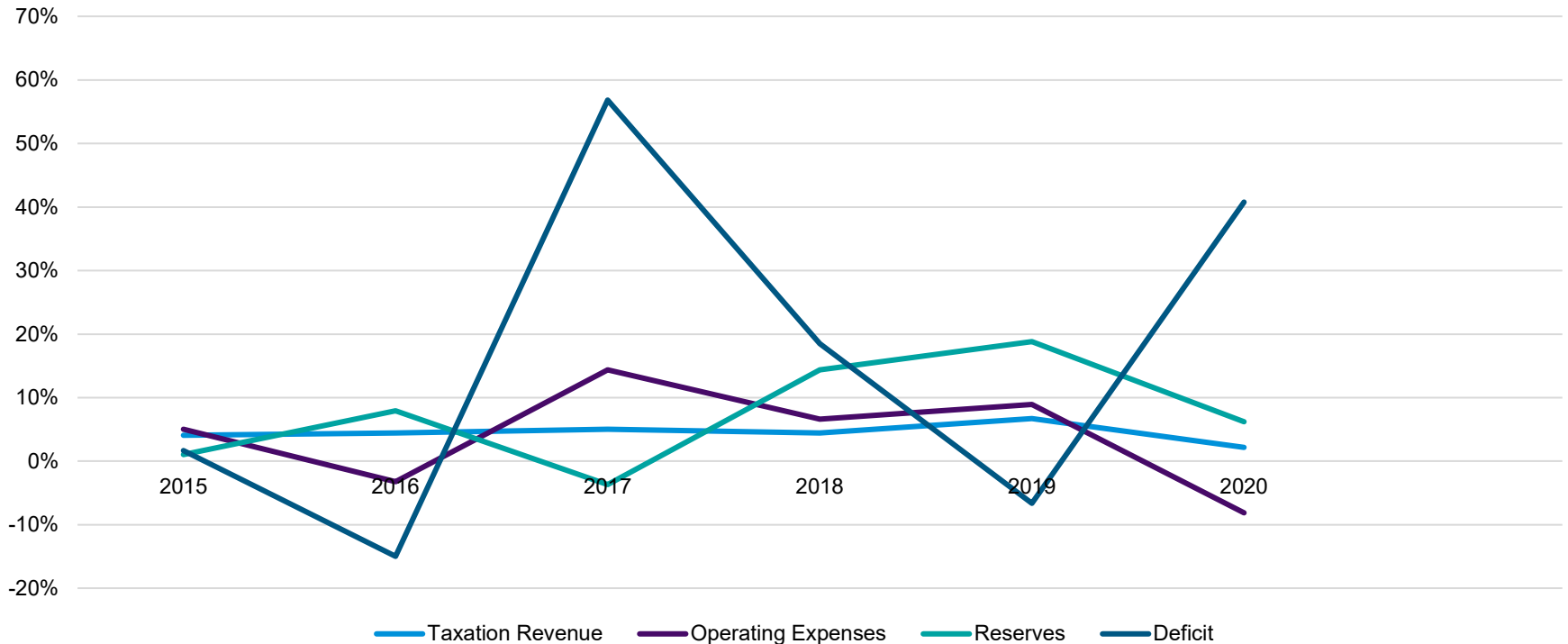
When summarizing the adjusted surplus (deficit) for the seven year period there is a net deficit of \$437,608. The shortfall has been funded by new long-term debt in the 2017 year end to assist with the funding of capital projects within the 2016 and 2017 year end with the remaining shortfall reflected within the Township’s accumulated deficit, which is reflected on the subsequent pages. At the end of December 2020 the accumulated deficit has increased to approximately \$987,000. As will be shown on the subsequent pages, the increase in the accumulated deficit and the requirement to take on debt to fund capital purchases has occurred as the growth in revenues has not kept pace with the growth in expenses and capital requirements. Taxation revenue has remained relatively flat over the seven year period while the operating expenses and capital purchases have increased. The increase in spending will be particularly evident on a go forward basis as current inflation levels are ranging in the 4-5% range based on current estimates. Should taxation revenue and user charges remain flat, the Township will experience a further increase in the accumulated deficit along with a draw down of reserves set aside by Council.

# Historical Financial Analysis

## Operating Analysis

As indicated below, taxation revenue has been flat throughout the seven year period. As taxation revenue has not kept pace with the growth in expenses, in years where there is an increase in operating expenses, shortfalls have been noted resulting in an increase in the accumulated deficit or a draw on the reserves set aside by Council. In addition, given the minimal amount of reserves available to the Township, new long-term debt was obtained in years of significant capital spending when the Township had a portion of the capital purchases to fund based on the terms of the funding agreements.

The minimal growth in taxation revenue noted below cannot be continued going forward as the Township will be in a position requiring a catch up to fund the over spending occurring in the last number of years that will result in a taxation rate increase that is not sustainable for residents. Smoothing the taxation revenue over a period of time. The Township should ensure in years where there is reduced capital and operating spending, small increases in taxation revenue and user fees continue to allow these funds to be allocated against the accumulated deficit and within reserves where possible (fire, recreation, water, roads, community hall etc.)



# Historical Financial Analysis

	Year ending December 31, 2014	Year ending December 31, 2015	Year ending December 31, 2016	Year ending December 31, 2017	Year ending December 31, 2018	Year ending December 31, 2019	Year ending December 31, 2020
Investment in Tangible Capital Assets	\$4,090,118	\$4,139,527	\$5,848,990	\$5,959,149	\$5,971,907	\$5,958,007	\$6,483,051
General Deficit	(467,640)	(475,342)	(404,153)	(633,837)	(751,162)	(701,480)	(987,467)
Unfunded reserves	(320,923)	(321,692)	(292,662)	(85,773)	(94,544)	(104,062)	(124,683)
Reserves set aside by Council	867,449	876,335	945,871	911,077	1,042,145	1,238,364	1,315,232
<b>Accumulated Surplus</b>	<b>\$4,169,004</b>	<b>\$4,218,828</b>	<b>\$6,098,046</b>	<b>\$6,150,616</b>	<b>\$6,168,346</b>	<b>\$6,390,829</b>	<b>\$6,686,133</b>

Within the historical financial analysis completed below, when combining both the general deficit and the unfunded reserves (which relate to the obligations for employee future benefits and the landfill obligation) there has been a 41% increase in this deficit balance over the seven year period. As of the end of December 2020, the combined deficit position is \$1.11 million which is required to be funded from future revenue sources in order to reduce the deficit and settle the cash outflows associated with the payment of the employee future benefits and the landfill costs.

The growth in the reserves set aside by Council is mainly as a result of unused capital or project specific funding such as unused OCIF funds or modernization funding. The general reserve grew 32% over the seven year period and the other miscellaneous reserves (which is made up of approximately 15 reserve accounts) grew 19% over the same period.

	Year ending December 31, 2014	Year ending December 31, 2015	Year ending December 31, 2016	Year ending December 31, 2017	Year ending December 31, 2018	Year ending December 31, 2019	Year ending December 31, 2020
General reserves	\$605,755	\$574,137	\$574,137	\$579,049	\$758,418	\$936,278	\$801,103
Other miscellaneous	261,694	302,198	371,734	332,028	283,727	302,086	312,147
One time capital / project	-	-	-	-	-	-	201,892
<b>Reserves set aside by Council</b>	<b>\$867,449</b>	<b>\$876,335</b>	<b>\$945,871</b>	<b>\$911,077</b>	<b>\$1,042,145</b>	<b>\$1,238,694</b>	<b>\$1,315,232</b>

# Historical Financial Analysis

As indicated on the previous page, there has been an investment in capital assets over the last seven years with the capital funded by the Township increasing from \$4.0 million in 2014 to \$6.4 million in 2020. Amounts not funded by grants were funded by the Township, mainly within the surplus dollars in the year the capital expenditures took place or by debt which has remained at a consistent level over the seven year period.

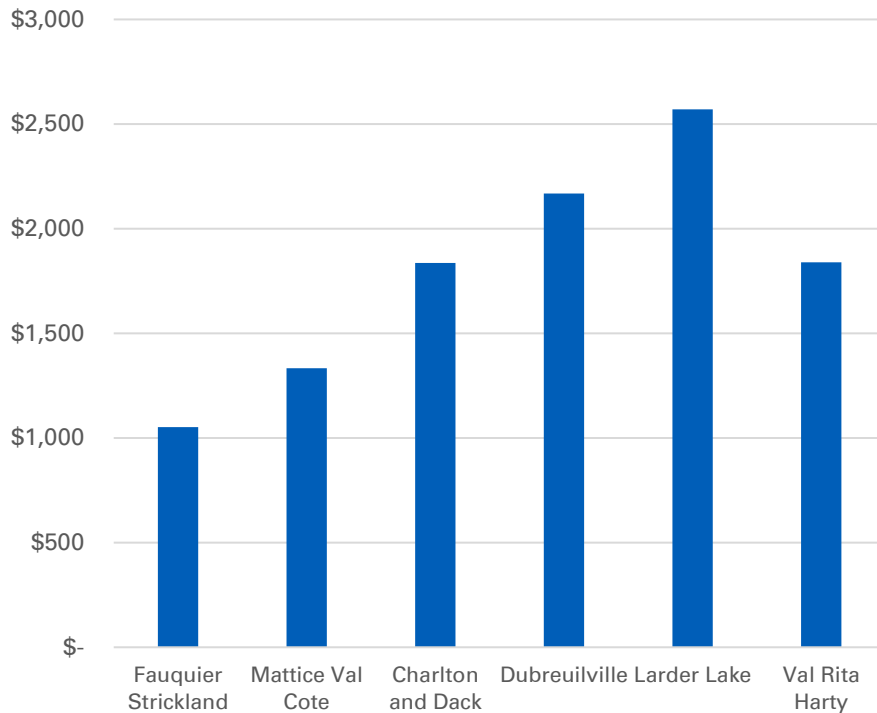
The analysis below excludes the spending on capital and indicates on a net basis total reserves available after considering the general deficit are minimal, starting at approximately \$79,000 in 2014 and growing to \$203,000 in 2020.

	Year ending December 31, 2014	Year ending December 31, 2015	Year ending December 31, 2016	Year ending December 31, 2017	Year ending December 31, 2018	Year ending December 31, 2019	Year ending December 31, 2020
General Deficit	(467,640)	(475,342)	(404,153)	(633,837)	(751,162)	(701,480)	(987,467)
Unfunded reserves	(320,923)	(321,692)	(292,662)	(85,773)	(94,544)	(104,062)	(124,683)
Reserves set aside by Council	867,449	876,335	945,871	911,077	1,042,145	1,238,364	1,315,232
<b>Accumulated Surplus</b>	<b>\$78,886</b>	<b>\$79,301</b>	<b>\$249,056</b>	<b>\$191,467</b>	<b>\$196,439</b>	<b>\$432,822</b>	<b>\$203,082</b>

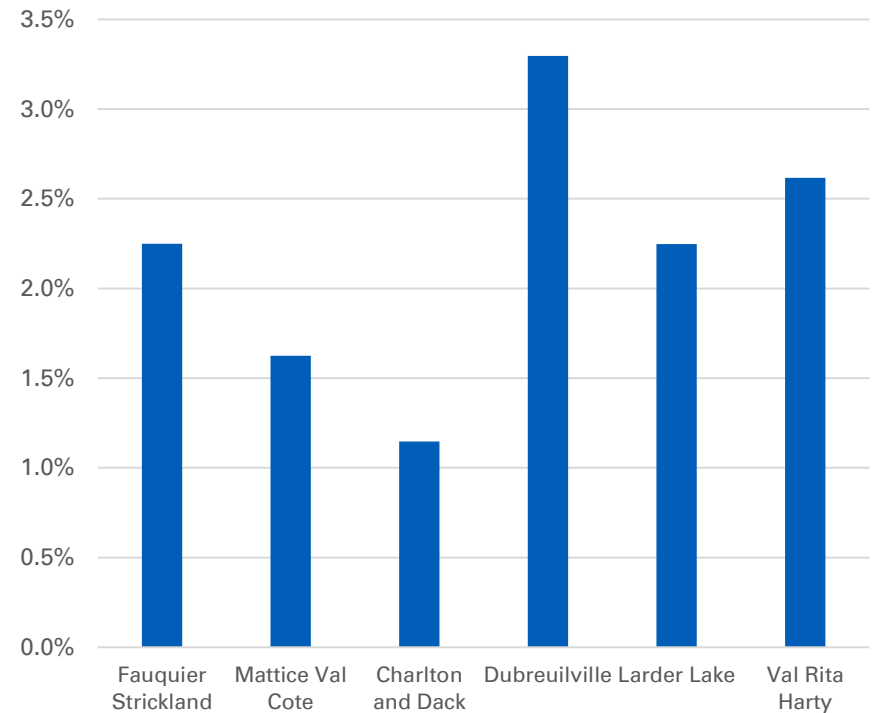
# Comparative Financial Analysis

As indicated below, residential taxation revenue per household for Fauquier-Strickland is the lowest in comparison to the peer group at just over \$1,000 per household has been flat throughout the seven year period. A 3% increase in taxation revenue overall would result in an increase on average of \$32 per household while a 5% increase in taxation revenue overall would result in an additional \$53 per household annually. As a percentage of the taxable assessment, the same increases would result in an increase of 0.07% and 0.12% respectively which is in line with the average of the comparator group.

**Residential Taxation Revenue per Household**



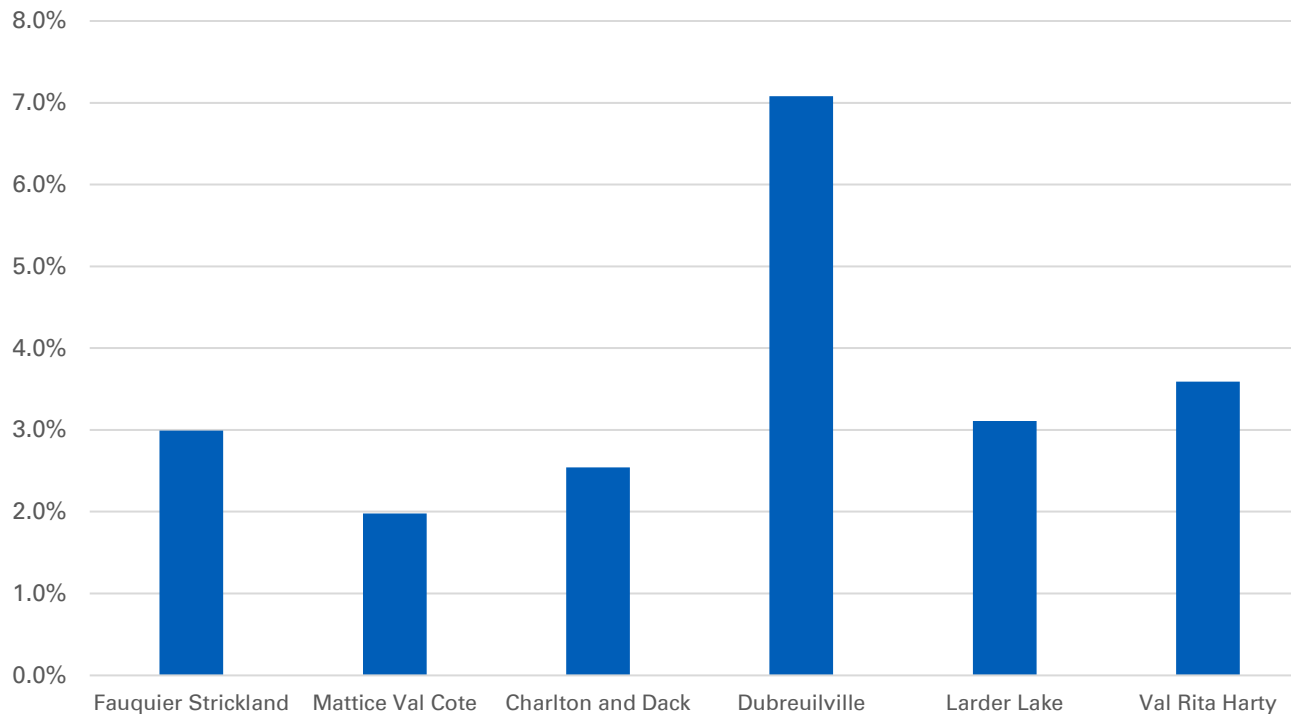
**Total Taxation Revenue as a percentage of Taxable Assessment**



# Comparative Financial Analysis

From an operating expense perspective, the operating expenses as a percentage of the taxable assessment reflects the fact that Fauquier is below the average for the comparator group. There is a minimal staffing compliment along with minimal operating spending at the Township resulting in difficulty in the reduction of costs. As indicated at the start of the financial analysis, operating expenses have fluctuated over the seven year period for the Township however taxation revenue has remained relatively consistent on a year over year basis.

**Total Operating Expenses as a percentage of Taxable Assessment**



# Library Current State Analysis

Throughout the 2020 year end, there were certain vacancies noted within the staffing positions in the library along with certain board members missing a number of meetings resulting in quorum not being achieved. There were no meetings held by the Board during the fall of 2021. As result of the lack of quorum there were significant delays in various decisions that were required for the library which as impacted the ability for the library to hire appropriate staff and approve certain decisions. The Township Council has reinstated a new board in January of 2021 to govern the library operations.

Previously, the library board had passed a resolution requiring all purchases to be approved by the board in advance of the purchase occurring in order for the payment of the invoice to be approved. This process has been discontinued by the current Township council to ensure all payments are made on a timely basis to suppliers.

Currently there is a part time staff member working at the library to allow for the library to be opened three times weekly (two evenings from 6-8 pm and Thursday mornings from 9 am to noon). It is estimated there are approximately 15-20 individuals utilizing the services of the library on a weekly basis with additional individuals throughout the summer months as cottagers vacation within the area. The current part time staff member is responsible for applying for all grants for the library while working at the library along with other administrative tasks associated with the role. At the current time, invoices are paid on behalf of the library by the Township (with an invoice charged back to the library for the amount of the invoices paid). It will need to be determined who will be responsible for the financial reporting and accounting tasks.

From a governance perspective there is currently no memorandum of understanding that has been developed between the Township and the library with respect to the overall responsibilities of each organization. In addition, there are no by-laws or policies developed for the library.

Over 95% of the funding on an annual basis is received from the Township. Below is a summary of the revenues and reserves held by the library from 2014 to 2020:

	Year ending December 31, 2014	Year ending December 31, 2015	Year ending December 31, 2016	Year ending December 31, 2017	Year ending December 31, 2018	Year ending December 31, 2019	Year ending December 31, 2020
Taxation revenue	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000	\$45,000	\$45,000
Government grants and other	14,529	32,091	16,749	38,266	18,324	12,423	5,838
<b>Total Revenue</b>	<b>\$56,529</b>	<b>\$74,091</b>	<b>\$58,749</b>	<b>\$80,266</b>	<b>\$60,324</b>	<b>\$57,423</b>	<b>\$50,838</b>
<b>Reserves (excluding investment in tangible capital assets)</b>	<b>\$27,268</b>	<b>\$33,372</b>	<b>\$33,958</b>	<b>\$48,088</b>	<b>\$45,395</b>	<b>\$44,284</b>	<b>\$57,488</b>

# Library Next Steps

The establishment of the new Board for the library provides the opportunity for additional training to occur, including an orientation session to new Board members along with the development of new policies and by-laws pertaining to the library to ensure alignment with the Township.

Issue Identified	Potential Course of Action
<p>There is a lack of policy and by-law development in place for the library which has resulted in inconsistent processes followed for the library in comparison to the Township.</p>	<p>Properly outlining roles, responsibilities, and the individual involved in certain processes will allow the Township to operate efficiently.</p> <p>A formal Human Resources policy should be formally documented and presented and approved by Council which includes the following:</p> <ul style="list-style-type: none"> <li>• Sick leave policy</li> <li>• Vacation Policy</li> <li>• Employee code of conduct</li> <li>• Succession planning</li> </ul>
<p>There are a number of tasks performed by Township staff such as accounting and finance functions where there is no formal agreement for the division of responsibilities. In addition, the Township provides the facility for the library operations and covers costs including utilities, janitorial services (including staff) and office supplies.</p>	<p>The Township may want to consider the development of the following:</p> <ul style="list-style-type: none"> <li>• The development of a Memorandum of Understanding with the Public Library Board – Through the review process, it was identified that the Township and the Public Library Board do not have a formal MOU which sets out the roles and the responsibilities of the two parties in the operation of public libraries as well as formally defines any cost sharing/cost allocation for services provided. The adoption of a MOU is considered to be a best practice.</li> <li>• Update the Township policies and by-laws as appropriate to include the library operations. This will ensure the policies and procedures are consistently followed between the two organizations.</li> <li>• Outline the library tasks which will be completed by Township staff, such as janitorial services and accounting support. Calculate a cost per hour for the support provided to the library and establish agreed upon service levels and timelines for the completion of the tasks</li> <li>• Provide staff and Council with a refresher of the Township's procedural bylaw so all are aware of its contents;</li> </ul>

# Library Next Steps

Issue Identified	Potential Course of Action
<p>Recently, there has been a new board established for the library. A formal orientation and review of the governance responsibilities of the library board has not been completed for some time.</p>	<p>A formal orientation should be delivered for the new library board prior to the end of February 2022. The orientation should include the following topics:</p> <ul style="list-style-type: none"> <li>• The role of the library board members</li> <li>• Areas the Board members are responsible for</li> <li>• Integration with the Township</li> <li>• Responsibilities of management, the Board, the Township and Council</li> </ul> <p>Based on our understanding of library services in Ontario, Ontario Library Services ('OLS') would be the appropriate body to deliver training and education to the incoming library board. The Township may want to contact OLS as to potential timing for an orientation session recognizing that 2022 is a municipal election review.</p>



Township of Fauquier-Strickland

# Service Delivery Review

Chapter V  
Service Based Opportunities



# Service Based Opportunities

This section presents the opportunities identified during the course of the service delivery review. The opportunities contained within the report are considered to be 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 Township 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 Township through reductions in operating costs as well as any opportunities that may provide Township increases in other revenue sources (e.g. user fees).

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

# Service Based Opportunities

Nature of the Opportunity	Opportunity	Rationale	Anticipated Benefit
Operating Efficiency	Explore the development of a recreation master plan	<p>Based on our observations as part of the review, it appears the Township has invested in its recreational/cultural infrastructure in the past decade with the addition of the Sports Complex building in 2012. Additionally, the facility has remained under-utilized over the past ten years.</p> <p>Beyond the infrastructure, the Township appears to have had challenges in its overall approach to how and what it delivers in terms of recreational and cultural services – both strategically and operationally.</p> <p>In order to better guide the Township, the Township may wish to seek out the development of a recreation master plan. A recreation master plan would examine the following areas:</p> <ul style="list-style-type: none"> <li>• Vision.</li> <li>• Capacity analysis.</li> <li>• Needs assessment.</li> <li>• Goals.</li> <li>• Overall strategy.</li> <li>• Financial plan.</li> <li>• Roles and responsibilities.</li> <li>• Action steps and timeline.</li> </ul>	Enhanced decision-making and/or service delivery

# Service Based Opportunities

Nature of the Opportunity	Opportunity	Rationale	Anticipated Benefit
Operating Efficiency	Explore the rationalization of municipal playgrounds and outdoor recreational grounds	<p>The Township owns playgrounds and parks. There exists the question as to what extent potentially required inspections are taking place as well as the level of general maintenance being provided (i.e. municipal tennis courts).</p> <p>While these assets could be part of an overall recreation master plan noted on the previous page, the Township may wish to consider the following:</p> <ul style="list-style-type: none"> <li>• Ensure municipal playgrounds are compliant with any legislation and/or regulations to potentially mitigate risks; and</li> <li>• Explore the potential of converting municipal playgrounds and outdoor facilities to more passive use to potentially reduce costs for maintenance and/or subsequent replacement and potentially manage risk associated with playgrounds and active outdoor facilities.</li> </ul>	Risk Management

# Service Based Opportunities

Nature of the Opportunity	Opportunity	Rationale	Anticipated Benefit
Revenue Generation	Establish a municipal permit for use of the municipal boat launch	<p>Currently, the Township owns and maintains a municipal boat launch and as a result of construction activity in its location, a new dock has been installed. At the time of the review, the Township does not maintain statistics in relation to its usage but provided anecdotal information that it would appear the boat launch is highly utilized.</p> <p>Given the current state, the Township may wish to consider the establishment of a municipal permit for the use of the municipal boat launch including potential fines for non-compliance.</p>	Potential operating revenues cannot be reasonably determined
Revenue Generation	Review the Township's approach to user fees	<p>During the course of the review, municipal staff indicated that the Township's user fees are not consistently reviewed and/or adjusted on an annual basis.</p> <p>Given the current state, the Township may wish to consider the following going forward:</p> <ul style="list-style-type: none"> <li>• The development of a process by which departmental user fees and service charges may be subject to pre-determined timed review and determine whether or not those fees and charges should increase each year;</li> <li>• Ensure that the current level of user fees and service charges reflect a level of cost recovery that the Township deems to be suitable;</li> <li>• Where applicable, ensure that the user fees and service charges contain a component for capital replacement</li> </ul>	Enhanced decision-making and service delivery

# Service Based Opportunities

Nature of the Opportunity	Opportunity	Rationale	Anticipated Benefit
Operating Efficiency/Alternate service delivery	Explore the Township's approach to by-law enforcement	<p>At the time of the review, the responsibilities of by-law enforcement appear to be unassigned. In addition to the apparent absence of by-law enforcement capacity, the Township's by-laws which require enforcement may require a review.</p> <p>To potentially provide by-law enforcement services, the Township may wish to consider the following:</p> <ul style="list-style-type: none"> <li>• Review and refresh municipal by-laws which have enforcement contained within. This is considered to be a common/leading practice to ensure that the intended outcomes of those by-laws are consistent with the current needs/wants of the community as a whole.</li> <li>• Explore the potential of a shared service arrangement for the provision of by-law enforcement from neighbouring municipality – the Township currently delivers building control services using this service delivery model; and</li> <li>• To the extent a suitable municipal partner cannot be identified, the Township may want to consider issuing a tender for by-law enforcement services from other third party service providers.</li> </ul>	Enhanced decision-making and service delivery

# Service Based Opportunities

Nature of the Opportunity	Opportunity	Rationale	Anticipated Benefit
Operating Efficiency	Economic development	<p>Within “Outlook 2025” – the Township’s strategic plan – it was identified that the Township lacked the resources to effectively undertake economic development and in response, the document contains one pillar dedicated to the Township’s approach to economic development.</p> <p>Based on information shared during the review, the Township was in the process of implementing the first step within “Outlook 2025” with the establishment of a committee tasked with economic development. Going forward, the Township may wish to consider the following:</p> <ul style="list-style-type: none"> <li>• Ensure the mandate/terms of reference of the committee is consistent with “Outlook 2025” including the expectations of Council; and</li> <li>• Establish potential “quick wins” for the committee to pursue.</li> </ul>	Enhanced decision-making and service delivery



Township of Fauquier-Strickland

# Service Delivery Review

Appendix A  
Comparative and Financial Indicator Analysis



# Comparative Analysis

Service	Indicator	Fauquier-Strickland	Comparator Municipalities		
			Low	High	Average
Corporate	Wages and benefits per household	\$1,235.17	\$1,453.75	\$2,596.54	\$2,131.94
	Contracted services per household	\$902.89	\$892.94	\$2,561.80	\$1,394.29
General Government	Operating costs per household	\$639.71	\$1,216.89	\$1,806.30	\$1,433.96
	Wages and benefits as a % of department expenditures	50.6%	50.4%	61.2%	57.1%
Protective Services	Policing Services – Operating costs per household	\$293.80	\$357.43	\$421.41	\$388.83
	Fire Services – Operating costs per household	\$216.79	\$68.35	\$336.98	\$224.91
	Fire Services – Wages and benefits as a % of department expenditures	41.1%	29.8%	51.5%	38.6%
	Protective Services (Building Controls and By-law) – Operating costs per household	-	\$3.75	\$44.09	\$31.57
Transportation	Transportation Services – Operating costs per household	\$960.63	\$599.81	\$2,304.96	\$1,340.88
	Transportation Services – Wages and benefits as a % of department expenditures	50.6%	50.4%	62.3%	57.9%
Environmental	Water/Wastewater Services – Cost recovery achieved through non-taxation revenues	67.1%	75.3%	170.8%	112.9%
	Solid Waste Management Services – Operating operating costs per household	\$306.63	\$43.05	\$686.13	\$359.82

# Comparative Analysis

Service	Indicator	Fauquier-Strickland	Comparator Municipalities		
			Low	High	Average
Recreation and Culture	Recreational and Cultural Services – Net operating costs per household	\$437.19	\$66.24	\$749.82	\$411.89
	Library – Operating costs per household	\$106.99	\$5.44	\$224.51	\$122.53
Planning and Development	Operating costs per household	\$52.90	\$17.37	\$325.27	\$193.12

# Financial Indicator Analysis

In order to provide additional perspective on the Township's financial performance and position, we have included in this chapter an analysis of financial indicators for the Township 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 Township 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 Township's assessment base, there is an increased risk that the Township's current spending levels (and by association, its services, service levels and ability to meet creditor obligations) cannot be maintained.
- **Flexibility.** Flexibility reflects the Township'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 Township 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)).

# Financial Indicator Analysis

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

Financial Condition Category	Financial Indicators
Sustainability	<ol style="list-style-type: none"> <li>1. Financial assets to financial liabilities*</li> <li>2. Total reserves and reserve funds per household</li> <li>3. Total operating expenses as a percentage of taxable assessment*</li> <li>4. Capital additions as a percentage of amortization expense</li> </ol>
Flexibility	<ol style="list-style-type: none"> <li>5. Residential taxes per household</li> <li>6. Total long-term debt per household</li> <li>7. Residential taxation as a percentage of average household income</li> <li>8. Total taxation as a percentage of total assessment*</li> <li>9. Debt servicing costs (interest and principal) as a percentage of total revenues*</li> <li>10. Net book value of tangible capital assets as a percentage of historical cost of tangible capital assets*</li> </ol>
Vulnerability	<ol style="list-style-type: none"> <li>11. Operating grants as a percentage of total revenues*</li> <li>12. Capital grants as a percentage of total capital expenditures*</li> </ol>

# 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 Township'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 Township to potential increase taxes		X	
Capital additions as a percentage of amortization expense	Assesses the Township's extent to which it can sustain tangible capital additions			X
Residential taxes per household	Assesses the Township's ability to increase taxes as a means of funding incremental operating and capital expenditures	X		
Total long-term debt per household	Assesses the Township'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 Township'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 Township 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 Township'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 Township's degree of reliance on senior government grants for the purposes of funding capital expenditures		X	

# Financial Indicator Analysis

## FINANCIAL ASSETS TO FINANCIAL LIABILITIES

This financial indicator provides an assessment of the Township'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

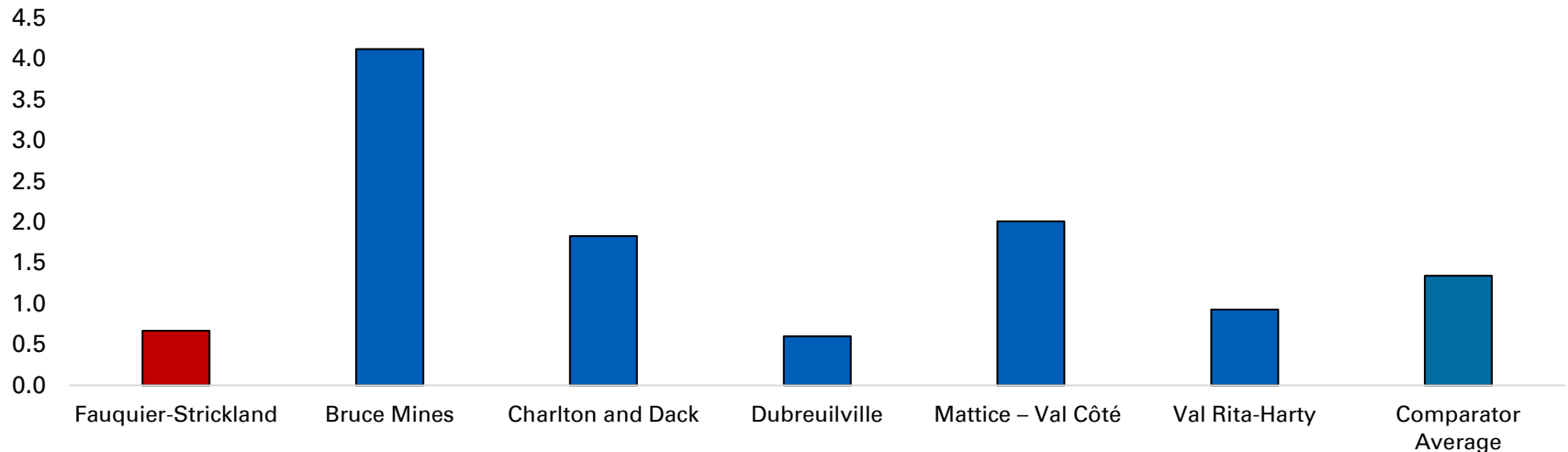
Sustainability ✓  
Flexibility  
Vulnerability

### FORMULA

FIR Schedule 70, Line 9930,  
Column 1 divided by FIR  
Schedule 70, Line 9940,  
Column 1

### POTENTIAL LIMITATIONS

- Financial assets may include investments in government business enterprises, which may not necessarily be converted to cash or yield cash dividends
- 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



Source: KPMG analysis of FIR Information (2020)

# Financial Indicator Analysis

## TOTAL RESERVES AND RESERVE FUNDS PER HOUSEHOLD

This financial indicator provides an assessment of the Township'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 Township to revert to taxation or user fee increases or the issuance of debt.

### TYPE OF INDICATOR

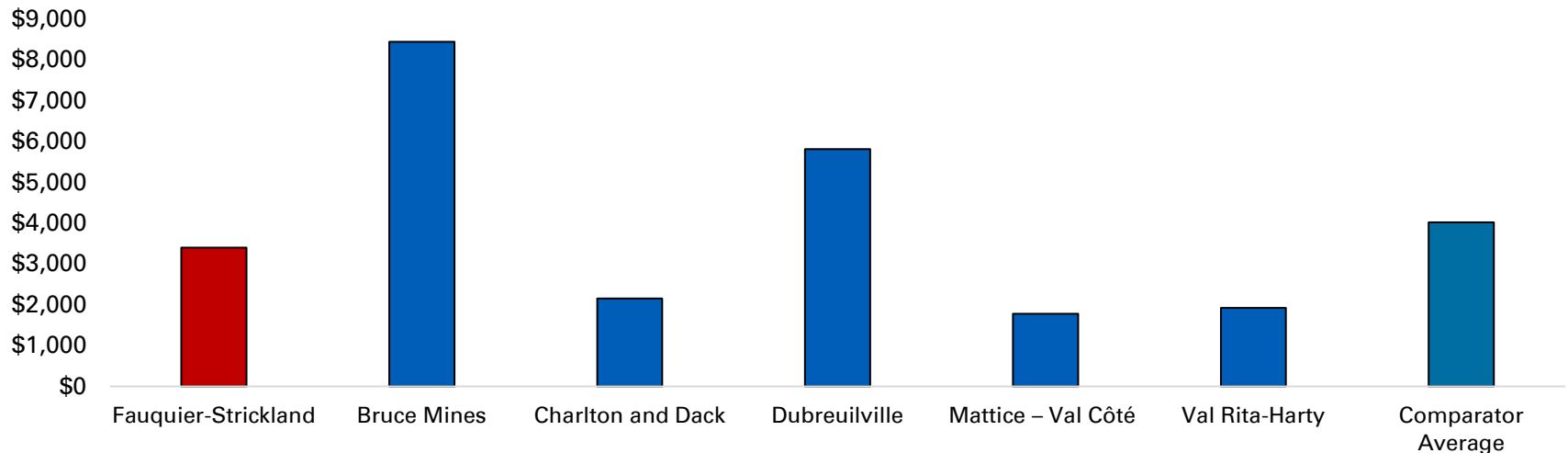
Sustainability ✓  
Flexibility  
Vulnerability

### FORMULA

FIR Schedule 70, Line 6420,  
Column 1 divided by FIR  
Schedule 2, Line 40, Column 1

### POTENTIAL LIMITATIONS

- 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
- As reserves are not funded, the Township may not actually have access to financial assets to finance additional expenses or revenue losses



Source: KPMG analysis of FIR Information (2020)

# Financial Indicator Analysis

## TOTAL OPERATING EXPENSES AS A PERCENTAGE OF TAXABLE ASSESSMENT

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

### TYPE OF INDICATOR

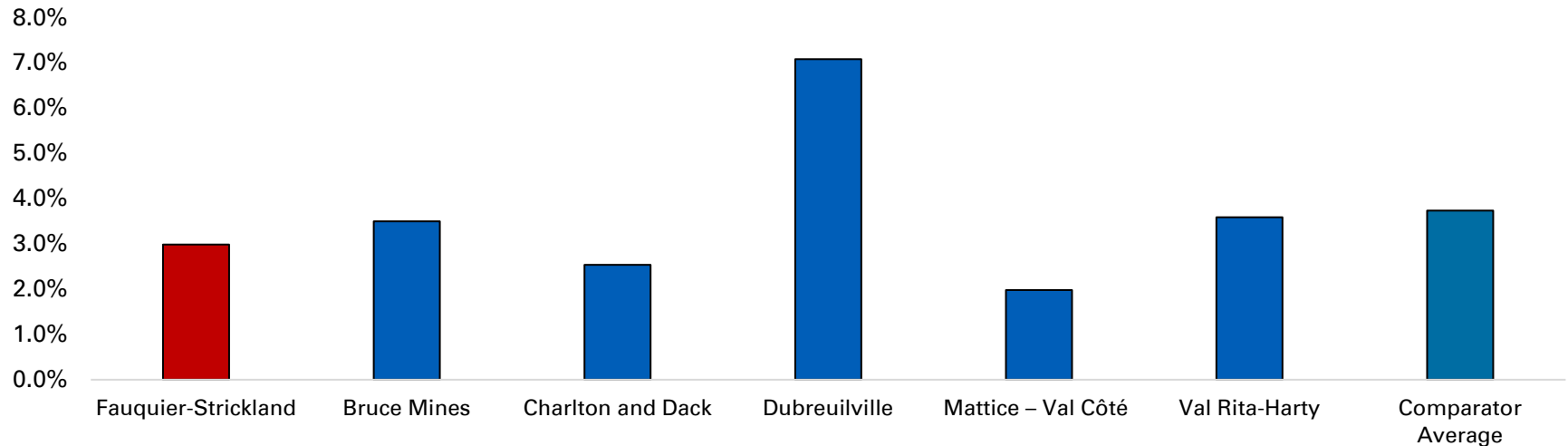
Sustainability ✓  
 Flexibility  
 Vulnerability

### FORMULA

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

### POTENTIAL LIMITATIONS

- As operating expenses are funded by a variety of sources, the Township's sustainability may be impacted by reductions in other funding sources that would not be identified by this indicator.



Source: KPMG analysis of FIR Information (2020)

# Financial Indicator Analysis

## CAPITAL ADDITIONS AS A PERCENTAGE OF AMORTIZATION EXPENSE

This financial indicator provides an assessment of the Township'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 Township's ability to continue to deliver services at the current levels may be compromised.

### TYPE OF INDICATOR

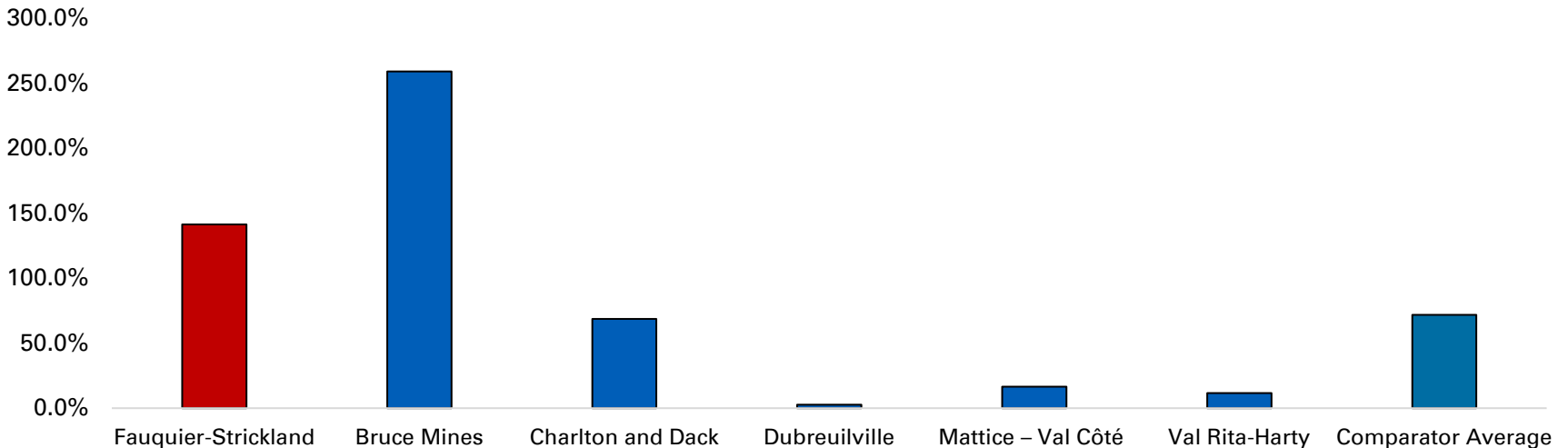
Sustainability ✓  
Flexibility  
Vulnerability

### FORMULA

FIR Schedule 51, Line 9910,  
Column 3 divided by FIR  
Schedule 40, Line 9910,  
Column 16

### POTENTIAL LIMITATIONS

- This indicator considers amortization expense, which is based on historical as opposed to replacement cost. As a result, the Township's capital reinvestment requirement will be higher than its reported amortization expense due to the effects of inflation.
- This indicator is calculated on a corporate-level basis and as such, will not identify potential concerns at the departmental level.



Source: KPMG analysis of FIR Information (2020)

# Financial Indicator Analysis

## RESIDENTIAL TAXES PER HOUSEHOLD

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

### TYPE OF INDICATOR

Sustainability

Flexibility ✓

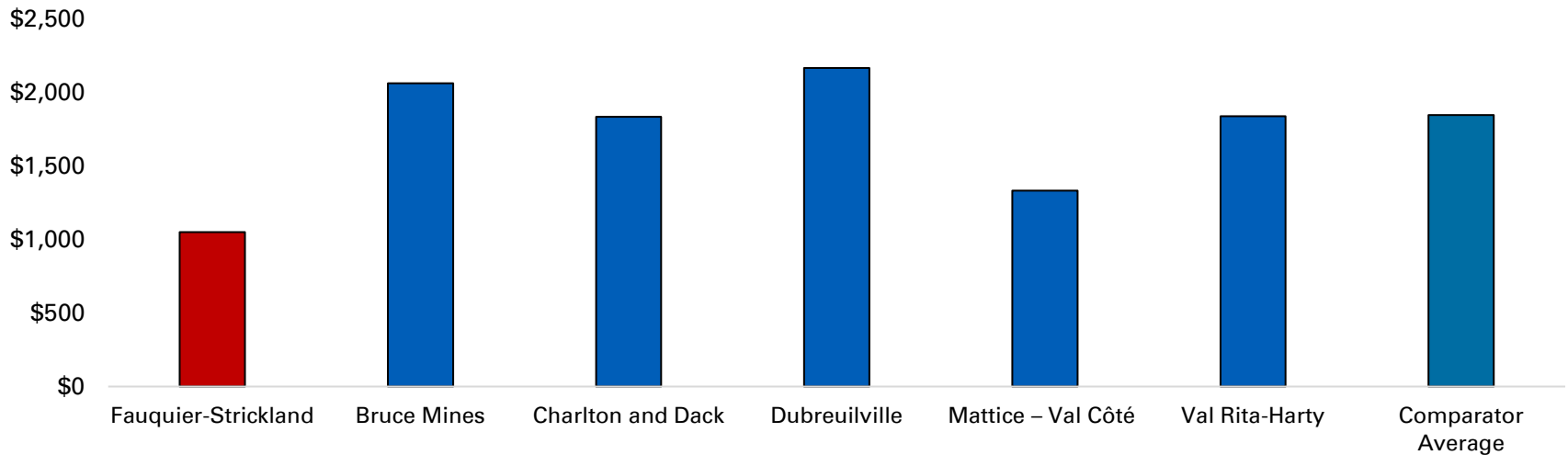
Vulnerability

### FORMULA

FIR Schedule 26, Line 0010 and Line 1010, Column 4 divided by FIR Schedule 2, Line 0040, Column 1

### POTENTIAL LIMITATIONS

- This indicator does not incorporate income levels for residents and as such, does not fully address affordability concerns.



Source: KPMG analysis of FIR Information (2020)

# 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

Sustainability

Flexibility ✓

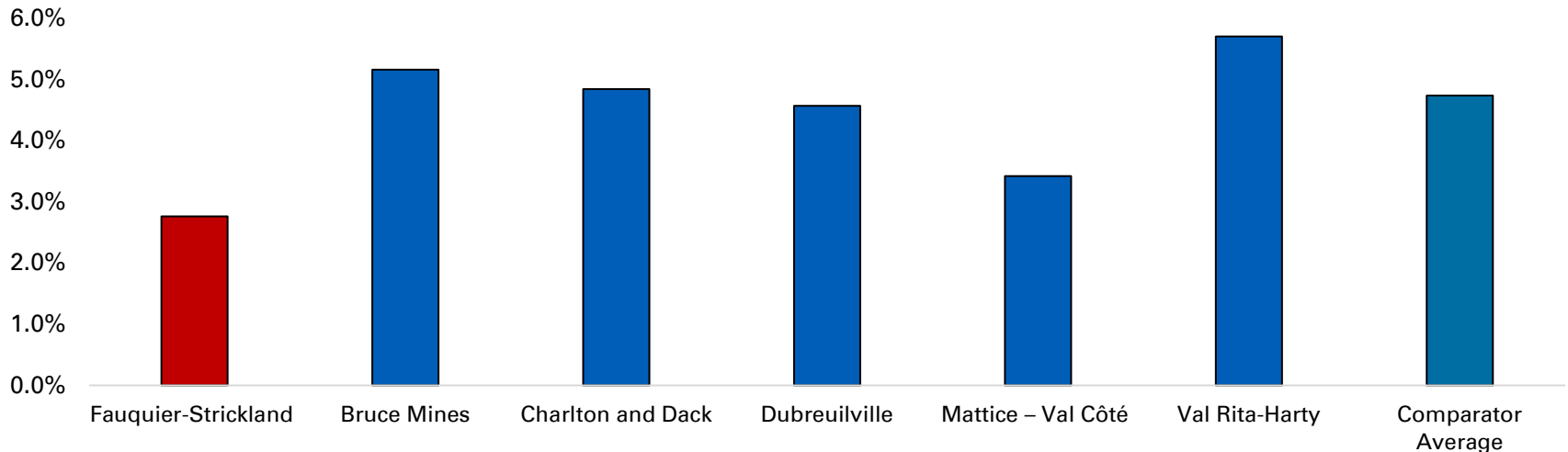
Vulnerability

### FORMULA

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.

### POTENTIAL LIMITATIONS

- This indicator considers residential affordability only and does not address commercial or industrial affordability concerns.
- 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.



Source: KPMG analysis of FIR Information (2020)

# Financial Indicator Analysis

## TOTAL LONG-TERM DEBT PER HOUSEHOLD

This financial indicator provides an assessment of the Township'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

Sustainability

Flexibility ✓

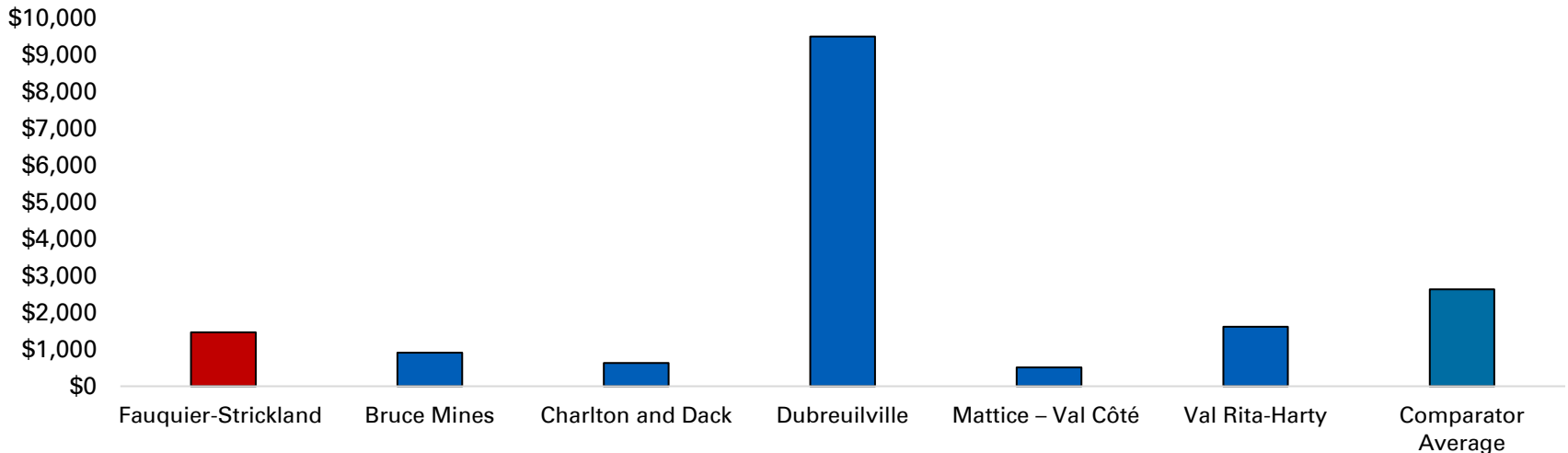
Vulnerability

### FORMULA

FIR Schedule 70, Line 2699,  
Column 1 divided by FIR  
Schedule 2, Line 0040, Column  
1

### POTENTIAL LIMITATIONS

- 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



Source: KPMG analysis of FIR Information (2020)

# Financial Indicator Analysis

## TOTAL TAXATION AS A PERCENTAGE OF TOTAL ASSESSMENT

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

### TYPE OF INDICATOR

Sustainability

Flexibility ✓

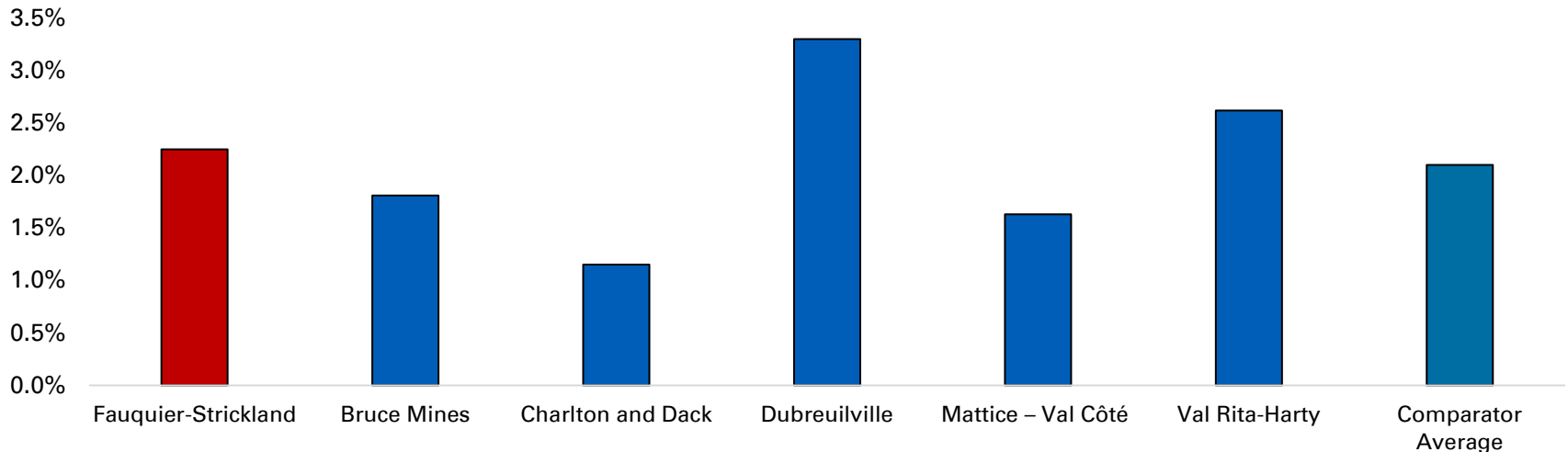
Vulnerability

### FORMULA

FIR Schedule 26, Line 9199 and Line 9299, Column 4 divided by FIR Schedule 26, Line 9199 and 9299, Column 17.

### POTENTIAL LIMITATIONS

- This indicator considers the Township's overall tax rate and will not address affordability issues that may apply to individual property classes (e.g. commercial).



Source: KPMG analysis of FIR Information (2020)

# Financial Indicator Analysis

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

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

### TYPE OF INDICATOR

Sustainability

Flexibility ✓

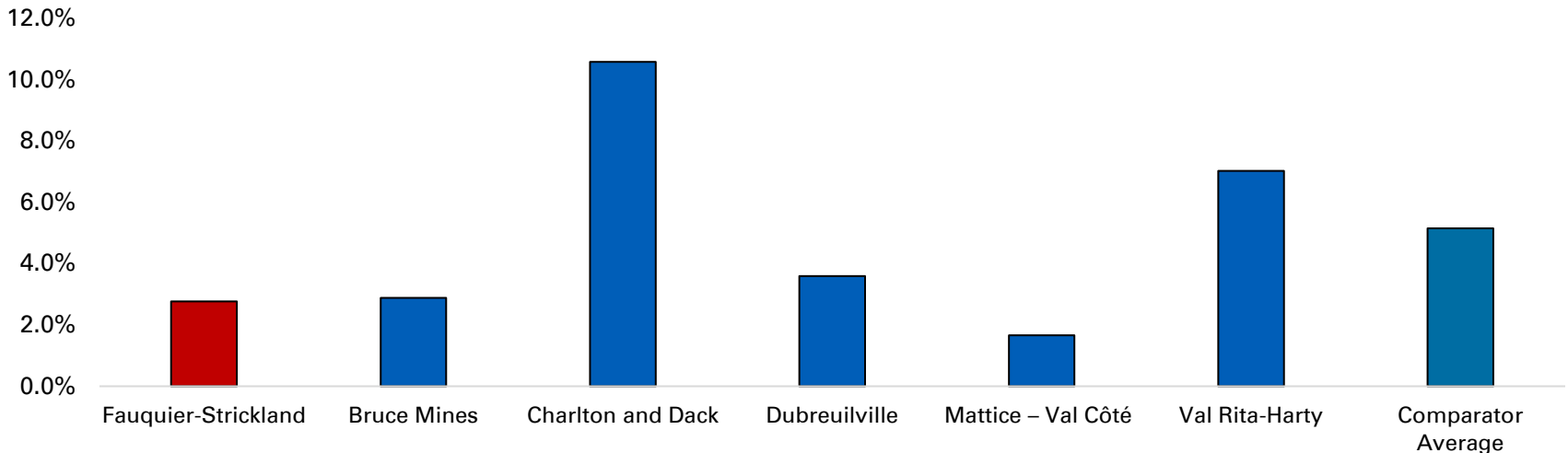
Vulnerability

### FORMULA

FIR Schedule 74C, Line 3099, Column 1 and Column 2 divided by FIR Schedule 10, Line 9910, Column 1.

### POTENTIAL LIMITATIONS

- No significant limitations have been identified in connection with this indicator



Source: KPMG analysis of FIR Information (2020)

# 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 Township is reinvesting in its capital assets as they reach the end of their useful lives. An indicator of 50% indicates that the Township is, on average, investing in capital assets as they reach the end of useful life, with indicators of less than 50% indicating that the Township's reinvestment is not keeping pace with the aging of its assets.

### TYPE OF INDICATOR

Sustainability

Flexibility ✓

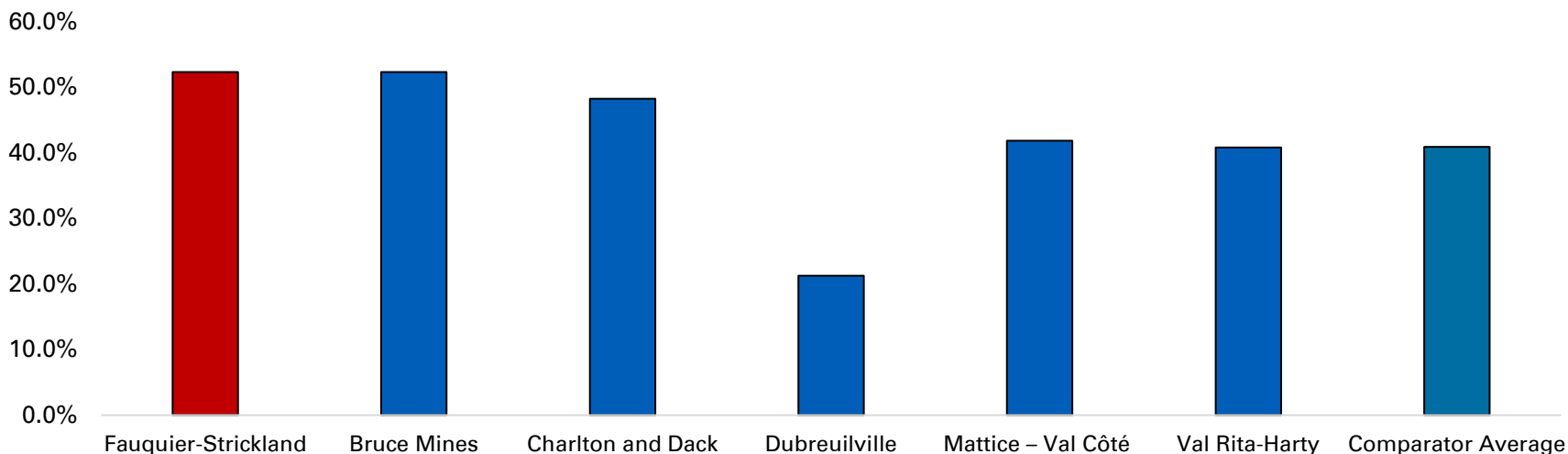
Vulnerability

### FORMULA

FIR Schedule 51A, Line 9910, Column 11 divided by FIR Schedule 51A, Line 9910, Column 6.

### POTENTIAL LIMITATIONS

- This indicator is based on the historical cost of the Township's tangible capital assets, as opposed to replacement cost. As a result, the Township's pace of reinvestment is likely lower than calculated by this indicator as replacement cost will exceed historical cost.
- This indicator is calculated on a corporate-level basis and as such, will not identify potential concerns at the departmental level.



Source: KPMG analysis of FIR Information (2020)

# Financial Indicator Analysis

## OPERATING GRANTS AS A PERCENTAGE OF TOTAL REVENUES

This financial indicator provides an indication as to the Township'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.

### TYPE OF INDICATOR

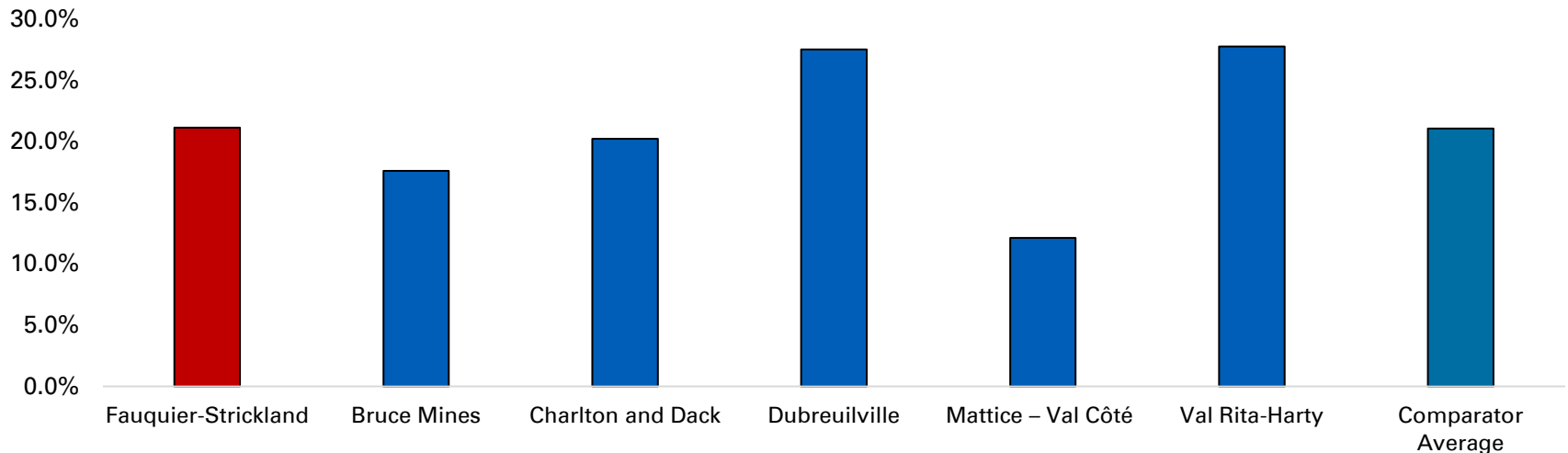
Sustainability  
Flexibility  
Vulnerability ✓

### FORMULA

FIR Schedule 10, Line 0699,  
Line 0810, Line 0820, Line  
0830, Column 1 divided by FIR  
Schedule 10, Line 9910,  
Column 1.

### POTENTIAL LIMITATIONS

- To the extent possible, the Township should maximize its operating grant revenue. As such, there is arguably no maximum level associated with this financial indicator.



Source: KPMG analysis of FIR Information (2020)

# Financial Indicator Analysis

## CAPITAL GRANTS AS A PERCENTAGE OF TOTAL CAPITAL EXPENDITURES

This financial indicator provides an indication as to the Township'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

Sustainability

Flexibility

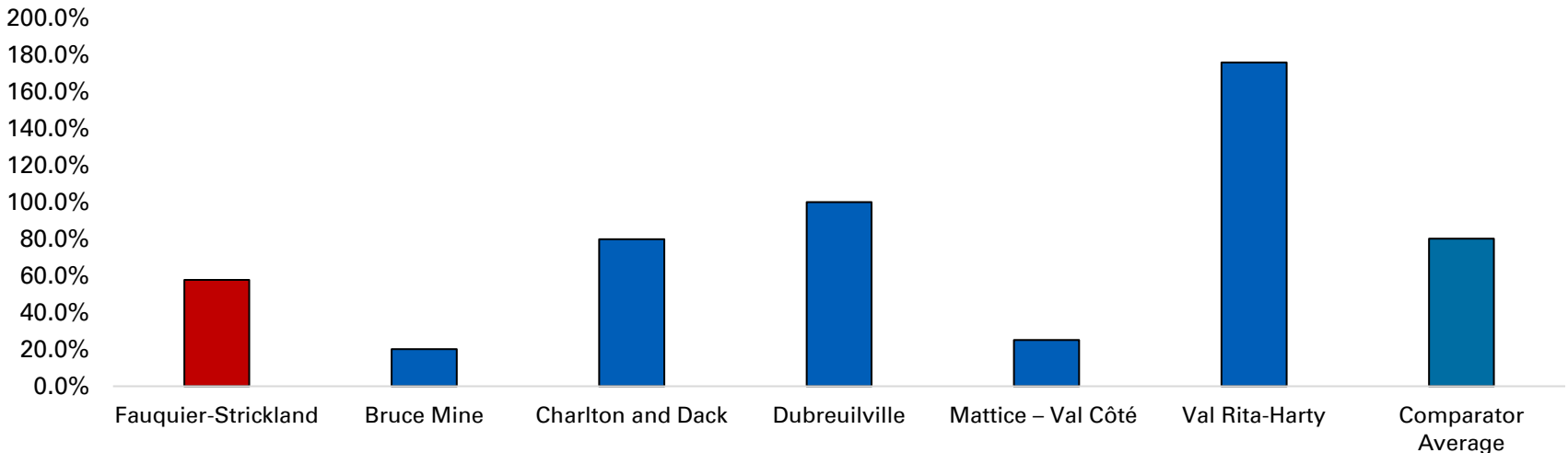
Vulnerability ✓

### FORMULA

FIR Schedule 10, Line 0815,  
Line 0825, Line 0831, Column  
1 divided by FIR Schedule 51,  
Line 9910, Column 3.

### POTENTIAL LIMITATIONS

- To the extent possible, the Township should maximize its capital grant revenue. As such, there is arguably no maximum level associated with this financial indicator.



Source: KPMG analysis of FIR Information (2020)



Township of Fauquier-Strickland




# Service Delivery Review

Appendix B  
Municipal Service Profiles



# Township of Fauquier-Strickland

## Municipal Service Profile General Government - Mayor and Council

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# Township of Fauquier-Strickland

## 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.	<ol style="list-style-type: none"> <li>(1) Leadership of Council</li> <li>(2) Advocacy and promotion of the Township</li> <li>(3) Political representation, including resolution of constituency matters and issues</li> </ol>
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	<p><b>Own resources</b> - The function of Mayor and Council is provided through the Township's own resources</p>

# Township of Fauquier-Strickland

## Municipal Service Profile General Government - Clerks

<table border="1"> <tr><th>Program</th></tr> <tr><td>General Government</td></tr> </table>	Program	General Government	<table border="1"> <tr><th>Service Overview</th></tr> <tr><td>The Township'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 Township'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 border="1"> <tr> <td></td> <th colspan="3">Service Level</th> </tr> <tr> <td></td> <th>Below Standard</th> <th>At Standard</th> <th>Above Standard</th> </tr> <tr> <th rowspan="4">Basis of Delivery</th> <td>Mandatory</td> <td colspan="2" rowspan="4" style="text-align: center; vertical-align: middle;">  </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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# Township of Fauquier-Strickland




## Municipal Service Profile General Government - Clerks

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> <li>• Township Council</li> <li>• Township employees</li> <li>• Eligible voters and candidates every four years</li> <li>• Residents of the Township</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) Clerical support for Council 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> </ol>
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	<p><b>Own resources</b> - The function of Clerks provided through the Township's own resources</p>



# Township of Fauquier-Strickland

## Municipal Service Profile General Government - Finance

<table border="1"> <tr><th>Program</th></tr> <tr><td>General Government</td></tr> </table>	Program	General Government	<table border="1"> <tr><th>Service Overview</th></tr> <tr><td>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.</td></tr> </table>	Service Overview	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 border="1"> <tr> <td></td> <th colspan="3">Service Level</th> </tr> <tr> <td></td> <th>Below Standard</th> <th>At Standard</th> <th>Above Standard</th> </tr> <tr> <th rowspan="4">Basis of Delivery</th> <td>Mandatory</td> <td colspan="2" rowspan="4" style="text-align: center; vertical-align: middle;">  </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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<b>FTE's</b>	<b>2.0</b>																						
Basis for Delivery																							
<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".																							

# Township of Fauquier-Strickland

## 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>• Township Council</li> <li>• Township Employees</li> <li>• Third parties involved in financial transactions with the Township</li> <li>• Third parties receiving financial support from the Township</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.	<p><b>Own resources</b> - The function of Treasurer is predominantly provided through the Township's own resources</p>



# Township of Fauquier-Strickland


## Municipal Service Profile Public Cemeteries

Program	
Administration	
Organizational Unit	
Public Cemeteries	
Type of Service	
External	
Budget (in thousands)	
Operating Costs	\$ 6
Revenues	\$ (4)
<b>Net Levy</b>	<b>\$ 2</b>
FTE's	-

Service Overview	
<p>The Township cemetery oversees the care and maintenance of 2 active municipal cemeteries and 1 historical site. The Township's Administration manages the administrative side of cemeteries and Public Works manages the maintenance and burials.</p>	

Service Value	
<p>The Township's cemetery operations provide residents with a variety of options by which residents can choose for their final resting place..</p>	

Basis for Delivery	
<p><b>Traditional</b> - The Funeral, Burial and Cremation Services Act, 2002 sets out the Township's responsibilities with respect to cemeteries.</p>	

		Service Level		
		Below Standard	At Standard	Above Standard
Basis of Delivery	Mandatory			
	Essential			
	Traditional			
	Discretionary			

Proposed Key Performance Indicators and Benchmarking	
<p>The potential performance and benchmarking indicators for this profile would be monitoring the level of cost recovery achieved by facility and/or by activity.</p>	

# Township of Fauquier-Strickland

## Municipal Service Profile Public 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.	<ol style="list-style-type: none"> <li>(1) Cemetery operations</li> <li>(2) Care and maintenance</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> - Cemetery services are provided with the Township's own resources.



# Township of Fauquier-Strickland


## Municipal Service Profile Medical Centre

Program	
Administration	
Organizational Unit	
Medical Centre	
Type of Service	
External	
Budget (in thousands)	
Operating Costs	\$ 35
Revenues	\$ (37)
<b>Net Levy</b>	<b>\$ (2)</b>
FTE's	-

Service Overview
The Township owns and operates a medical centre within the municipality. The Health Centre provides services to all residents of Fauquier-Strickland. A General Practitioner attends the Fauquier-Strickland Health Centre on a weekly basis. Other physicians on a "as required basis" hold pap test, breast examination clinics and Wellness Women clinics. A Registered Nurse (RN) staffs the Centre during the hours of operation.

Service Value
The Fauquier-Strickland Health Centre provides primary health care to the residents of Fauquier and Strickland, as well as provides rapid assessment and basic stabilization of clients with life and limb threatening conditions. The focus is on community awareness and education, prevention of illness and promotion of healthy lifestyle.

Basis for Delivery
<b>Traditional</b> - Smaller municipalities in Northeastern Ontario may own and operate medical centres to provide for healthcare services within the municipalities.

		Service Level		
		Below Standard	At Standard	Above Standard
Basis of Delivery	Mandatory			
	Essential			
	Traditional			
	Discretionary			

Proposed Key Performance Indicators and Benchmarking
The potential performance and benchmarking indicators for this profile would be monitoring the level of cost recovery achieved by facility.

# Township of Fauquier-Strickland

## Municipal Service Profile Medical Centre

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 healthcare services in the Township</li> <li>• Healthcare providers who operate in the medical centre</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) Health promotion</li> <li>(2) Health maintenance</li> <li>(3) Responses to emergency situations</li> </ol>
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	<p><b>Own Resources</b> - The Township oversees the operation of the medical centre with its own resources. The healthcare providers are tenants of the facility.</p>



# Township of Fauquier-Strickland


## Municipal Service Profile Fire Services

Program	
Protection Services	
Organizational Unit	
Fire	
Type of Service	
External	
Budget (in thousands)	
Operating Costs	\$ 91
Revenues	\$ (12)
<b>Net Levy</b>	<b>\$ 79</b>
FTE's	-

Service Overview
The Fire Department is responsible for ensuring the health and safety of residents through the provision of programs and services focusing on three areas: education, prevention and suppression. Fire Services are currently delivered through a volunteer fire service which operates out of two fire halls.

Service Value
The Fire Department seeks to promote a safe community through public education and prevention and the deployment of resources when required.

Basis for Delivery
<b>Mandatory</b> – Section 2(1) of the Fire Prevention and Protection Act, 1997, S.O. 1997, c.4 (the 'FPPA') sets out that every municipality is required to establish a program in the municipality which must include public education with respect to fire safety and certain components of fire prevention and provide such other fire protection services as it determines may be necessary in accordance with its needs and circumstances.

		Service Level		
		Below Standard	At Standard	Above Standard
Basis of Delivery	Mandatory			
	Essential			
	Traditional			
	Discretionary			

Proposed Key Performance Indicators and Benchmarking
The potential performance indicators for this profile would be monitoring compliance with legislation and operating costs per household.

# Township of Fauquier-Strickland

## 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 Township 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 township</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>• Township 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.	<p><b>Own Resources</b> - Fire services are provided by the Township through its volunteer Fire Department.</p>



# Township of Fauquier-Strickland


## Municipal Service Profile By-Law Enforcement

Program	
Protection Services	
Organizational Unit	
By-Law Enforcement	
Type of Service	
Essential	
Budget (in thousands)	
Operating Costs	\$ 5
Revenues	\$ -
<b>Net Levy</b>	<b>\$ 5</b>
FTE's	-

Service Overview
By-law Enforcement is responsible for the investigation and enforcement of all our municipal bylaws The By-law Enforcement Officer is responsible for monitoring and enforcing resident complaints contained within the Township's bylaw complaint policy..

Service Value
By-law Enforcement contributes towards health and safety, consumer protection, nuisance control and quality of life. All citizens benefit from the enforcement of by-laws as the result is an increased level of public safety, neighbourhood satisfaction, community pride and an overall positive impact on quality of life.

Basis for Delivery
<b>Essential</b> – By-law enforcement and property standards contribute towards the health and safety of residents, as well as the protection of property.

		Service Level		
		Below Standard	At Standard	Above Standard
Basis of Delivery	Mandatory			
	Essential			
	Traditional			
	Discretionary			

Proposed Key Performance Indicators and Benchmarking
For the purposes of potential key performance and benchmarking indicators, we suggest that the Township monitor time required to resolve an issue from time of receipt to resolution and level of cost recovery achieved through fees.

# Township of Fauquier-Strickland

## 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>Own Resources</b> - By-law enforcement is provided through the Township's own resources



# Township of Fauquier-Strickland


## Municipal Service Profile Building

Program	
Protection Services	
Organizational Unit	
Building	
Type of Service	
External	
Budget (in thousands)	
Operating Costs	\$ 6
Revenues	\$ (4)
<b>Net Levy</b>	<b>\$ 2</b>
FTE's	-

Service Overview
Building Services provide an efficient system of building permit approvals which minimize hazards to persons and property by ensuring that all construction within the Township adheres to provincial and municipal regulations. This section issues building, plumbing, demolition, occupancy and other permits governed by the Ontario Building Code. The Township provides Building Services through a contract with the Town of Kapuskasing.

Service Value
Through inspections, Building Services ensures that projects are designed and constructed in accordance with the terms and conditions of applicable municipal and legislative requirements.

Basis for Delivery
<b>Mandatory</b> – Pursuant to Section 3.1 of the Building Code Act ('BCA'), municipalities are mandated the responsibility to enforce the BCA and in doing so, are required to appoint a chief building officer and such inspectors under Section 3(2) of the BCA.

		Service Level		
		Below Standard	At Standard	Above Standard
Basis of Delivery	Mandatory			
	Essential			
	Traditional			
	Discretionary			

Proposed Key Performance Indicators and Benchmarking
For the purposes of potential key performance and benchmarking indicators, we suggest that the Township monitor compliance to the legislation and level of cost recovery achieved through fees.

# Township of Fauquier-Strickland

## Municipal Service Profile Building

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>(1) Reviews of construction plans as part of the building permit issuance process</li> <li>(2) Inspections during construction</li> <li>(3) Final occupancy inspections</li> </ol>
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	<p><b>Contracted Service</b> - Building services are provided to the Township as part of a service contract with the Town of Kapuskasing.</p>



# Township of Fauquier-Strickland


## Municipal Service Profile Emergency Management

Program	
Public Protection	
Organizational Unit	
Emergency Management	
Type of Service	
Internal and external	
Budget (in thousands)	
Operating Costs	\$ 13
Revenues	\$ -
<b>Net Levy</b>	<b>\$ 13</b>
FTE's	-

Service Overview
Emergency Management provides leadership, guidance and direction to ensure the safety of the community by engaging in mitigation, prevention and preparedness for an emergency. Emergency Management is a legislative service that focuses on (i) emergency operations and training (response plans, infrastructure, best practices, training); and (ii) business continuity, public education, awareness and notification.

Service Value
Emergency Management contributes towards the safety of residents of the community through prevention mitigation and response to community risks and emergencies. In addition, Emergency Management also works to ensure the continuity of municipal services in the event of a disruption, ensuring that physical locations, business practices and continuity of government is maintained during disruptions and emergency events.

Basis for Delivery
<b>Mandatory</b> – Section 2.1 of the Emergency Management and Civil Protection Act requires all municipalities to develop an emergency management program that involves an emergency plan, training programs, public education and other elements as required by the Province.

		Service Level		
		Below Standard	At Standard	Above Standard
Basis of Delivery	Mandatory			
	Essential			
	Traditional			
	Discretionary			

Proposed Key Performance Indicators and Benchmarking
For the purposes of potential key performance indicators, we suggest that the Township monitor compliance with the legislation

# Township of Fauquier-Strickland




## Municipal Service Profile Emergency Management

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> <li>• Mayor and Council</li> <li>• Township employees</li> <li>• Residents of the Township</li> <li>• Emergency management partners</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 Township</li> </ul>
Service Output	The output of a service that fulfills a recognized client's need.	<ol style="list-style-type: none"> <li>(1) Emergency response planning</li> <li>(2) Incident management system</li> <li>(3) Training for municipal personnel and response partners</li> <li>(4) Public education and awareness for residents</li> <li>(5) Emergency operations centre</li> </ol>
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	<p><b>Own Resources</b> - Emergency management is provided through a shared service agreement with the Town of Smooth Rock Falls whereas the function of CEMC is provided by the Town.</p>



# Township of Fauquier-Strickland

## Municipal Service Profile Police Services

<table border="1"> <tr> <th colspan="2">Program</th> </tr> <tr> <td colspan="2">Protection Services</td> </tr> </table>	Program		Protection Services		<table border="1"> <tr> <th colspan="2">Service Overview</th> </tr> <tr> <td colspan="2">The Township provides police services through a third party agreement with the Ontario Provincial Police ('OPP'). The OPP provides the Township with the adequate and effective level police services as outlined within the Police Services Act and in accordance with the needs of the Township.</td> </tr> </table>	Service Overview		The Township provides police services through a third party agreement with the Ontario Provincial Police ('OPP'). The OPP provides the Township with the adequate and effective level police services as outlined within the Police Services Act and in accordance with the needs of the Township.		<table border="1"> <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> <th rowspan="4">Basis of Delivery</th> <th>Mandatory</th> <td colspan="3" rowspan="4" style="text-align: center; vertical-align: middle;">  </td> </tr> <tr> <th>Essential</th> </tr> <tr> <th>Traditional</th> </tr> <tr> <th>Discretionary</th> </tr> </table>					Service Level			Below Standard	At Standard	Above Standard	Basis of Delivery	Mandatory				Essential	Traditional	Discretionary
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# Township of Fauquier-Strickland

## 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 Township</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 Township</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.



# Township of Fauquier-Strickland


## Municipal Service Profile Roads

Program	
Public Works	
Organizational Unit	
Roads	
Type of Service	
External	
Budget (in thousands)	
Operating Costs	\$ 450
Revenues	\$ (2)
<b>Net Levy</b>	<b>\$ 448</b>
<b>FTE's</b>	<b>3.0</b>

Service Overview
Public Works constructs and maintains municipal roads and bridges, which involves grading, repairing and improving road and bridge structures, maintaining signs, culverts, ditches and shoulders, snow clearing and sanding in the winter months and dust control and grading during the rest of the year.

Service Value
The Public Works function contributes towards the overall delivery of public works functions, including transportation and environmental services in a manner that ensures public health and safety in the municipality.

Basis for Delivery
<b>Mandatory</b> – Section 44(1) of the Municipal Act establishes the Municipality's responsibility to keep highways or bridges under its jurisdiction "in a state of repair that is reasonable in the circumstances". Ontario Regulation 239/02: Minimum Maintenance Standards for Municipal Highways (which has been amended by Ontario Regulation 47/13) provides further clarification by establishing minimum maintenance standards for a range of road network maintenance activities.

		Service Level		
		Below Standard	At Standard	Above Standard
Basis of Delivery	Mandatory			
	Essential			
	Traditional			
	Discretionary			

Proposed Key Performance Indicators and Benchmarking
The potential performance indicators for this profile would be monitoring performance against its internal service level standards in order to ensure compliance with the established service level standards and operating costs per lane kilometre.

# Township of Fauquier-Strickland

## Municipal Service Profile Roads

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 Township'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.	<ol style="list-style-type: none"> <li>(1) Winter roads maintenance</li> <li>(2) Summer roads maintenance</li> <li>(3) Roadside maintenance</li> <li>(4) Bridge maintenance</li> <li>(5) Street lighting</li> <li>(6) Fleet maintenance</li> </ol>
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	<p><b>Own Resources</b> - The Township's roads operations is delivered predominantly with the use of its own resources. .</p>




# Township of Fauquier-Strickland

## Municipal Service Profile Roads

Sub-Service/Process	Basis for Delivery	Delivery Model	Financial Information (2021 Budget)			
			Operating Costs	Non-Taxation Revenue	Net Levy Requirement	FTEs
Overhead	Mandatory	Own Resources	\$ 197,541	\$ -	\$ 197,541	3.0
Other Equipment	Mandatory	Own Resources	\$ 14,227	\$ -	\$ 14,227	0.0
Bridges and culverts	Mandatory	Own Resources	\$ 22,569	\$ -	\$ 22,569	0.0
Sidewalk maintenance	Mandatory	Own Resources	\$ -	\$ -	\$ -	0.0
Ditching	Mandatory	Own Resources	\$ 1,466	\$ -	\$ 1,466	0.0
Grading	Mandatory	Own Resources	\$ 7,143	\$ -	\$ 7,143	0.0
Road maintenance	Mandatory	Own Resources	\$ 13,843	\$ -	\$ 13,843	0.0
Dust control	Mandatory	Own Resources	\$ 6,082	\$ -	\$ 6,082	0.0
Gravelling	Mandatory	Own Resources	\$ 69,253	\$ -	\$ 69,253	0.0
Snowplowing	Mandatory	Own Resources	\$ 31,803	\$ -	\$ 31,803	0.0
Sanding	Mandatory	Own Resources	\$ 11,280	\$ -	\$ 11,280	0.0
Steaming culverts	Mandatory	Own Resources	\$ 1,539	\$ -	\$ 1,539	0.0
Railway crossings and safety devices	Mandatory	Own Resources	\$ 1,674	\$ -	\$ 1,674	0.0
Sweeping	Mandatory	Own Resources	\$ 1,430	\$ -	\$ 1,430	0.0
Patching/hardtop	Mandatory	Own Resources	\$ 2,270	\$ -	\$ 2,270	0.0
Equipment (Grader, snow plough, loader, pickup, zamboni)	Mandatory	Own Resources	\$ 62,361	\$ -	\$ 62,361	0.0
Street light maintenance	Mandatory	Own Resources	\$ 5,298	\$ -	\$ 5,298	0.0
Public equipment revenue	Mandatory	Own Resources	\$ -	\$ (65)	\$ (65)	0.0
Private road agreements	Mandatory	Own Resources	\$ -	\$ (2,000)	\$ (2,000)	0.0
					\$ -	
					\$ -	
					\$ -	
<b>Total</b>			<b>\$ 449,779</b>	<b>\$ (2,065)</b>	<b>\$ 447,714</b>	<b>3.0</b>

# Township of Fauquier-Strickland

## Municipal Service Profile Solid Waste Management

<table border="1"> <tr><th>Program</th></tr> <tr><td>Environmental Services</td></tr> </table>	Program	Environmental Services	<table border="1"> <tr><th>Service Overview</th></tr> <tr><td>The Township provides for various solid waste management services including the operation of a landfill site and provide curbside collection of household waste and recycling. The landfill site is open Wednesdays, Thursdays and Saturdays for a total of fifteen hours each week. The Township also provides for an annual spring clean up.</td></tr> </table>	Service Overview	The Township provides for various solid waste management services including the operation of a landfill site and provide curbside collection of household waste and recycling. The landfill site is open Wednesdays, Thursdays and Saturdays for a total of fifteen hours each week. The Township also provides for an annual spring clean up.	<table border="1"> <tr> <td></td> <th colspan="3">Service Level</th> </tr> <tr> <td></td> <th>Below Standard</th> <th>At Standard</th> <th>Above Standard</th> </tr> <tr> <th rowspan="4">Basis of Delivery</th> <td>Mandatory</td> <td colspan="2" rowspan="4" style="text-align: center; vertical-align: middle;">  </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 border="1"> <tr><th>Organizational Unit</th></tr> <tr><td>Solid Waste Management</td></tr> </table>	Organizational Unit	Solid Waste Management	<table border="1"> <tr><th>Service Value</th></tr> <tr><td>Solid waste management contributes towards the environmental health of the Township by ensuring the effective disposal of residential and non-residential waste/garbage.</td></tr> </table>	Service Value	Solid waste management contributes towards the environmental health of the Township by ensuring the effective disposal of residential and non-residential waste/garbage.	<table border="1"> <tr><th>Proposed Key Performance Indicators and Benchmarking</th></tr> <tr><td>The potential performance indicators for this profile would be monitoring compliance with legislation, diversion rate and operating costs per household.</td></tr> </table>			Proposed Key Performance Indicators and Benchmarking	The potential performance indicators for this profile would be monitoring compliance with legislation, diversion rate and operating costs per household.													
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Solid Waste Management																							
Service Value																							
Solid waste management contributes towards the environmental health of the Township by ensuring the effective disposal of residential and non-residential waste/garbage.																							
Proposed Key Performance Indicators and Benchmarking																							
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# Township of Fauquier-Strickland




## 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> <li>• Households who receive curbside garbage collection</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 Township that benefit from effective solid waste services</li> </ul>
Service Output	The output of a service that fulfills a recognized client's need.	<ol style="list-style-type: none"> <li>(1) Landfill site operations</li> <li>(2) Recycling services</li> <li>(3) Household garbage collection</li> <li>(4) Spring clean up</li> </ol>
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	<p><b>Own Resources</b> - Township staff operate the landfill site and provide curbside garbage collection services. Recycling services are provided for through a contract with a third party service provider.</p>



# Township of Fauquier-Strickland

## Municipal Service Profile Water and wastewater

<table border="1"> <tr> <th colspan="2">Program</th> </tr> <tr> <td colspan="2">Public Works</td> </tr> </table>	Program		Public Works		<table border="1"> <tr> <th colspan="2">Service Overview</th> </tr> <tr> <td colspan="2"> <p>The Fauquier water distribution system consists of approximately 4.5 kilometers of 6" iron ductile pipes with 153 service connections. The distribution system supplies residential and commercial users but no industrial facilities.</p> <p>The municipal sewage collection and treatment system, consisting of gravity sewers outletting to pumping stations and then to a single cell waste stabilization basin (sewage lagoon) serves a population of approximately 325 people. The sewage lagoon is located north of the village.</p> <p>Water and wastewater services are provided through the use of a third party service contract (operation of the water and wastewater plants). The Ontario Clean Water Authority ('OCWA') is the operating authority.</p> </td> </tr> </table>	Service Overview		<p>The Fauquier water distribution system consists of approximately 4.5 kilometers of 6" iron ductile pipes with 153 service connections. The distribution system supplies residential and commercial users but no industrial facilities.</p> <p>The municipal sewage collection and treatment system, consisting of gravity sewers outletting to pumping stations and then to a single cell waste stabilization basin (sewage lagoon) serves a population of approximately 325 people. The sewage lagoon is located north of the village.</p> <p>Water and wastewater services are provided through the use of a third party service contract (operation of the water and wastewater plants). The Ontario Clean Water Authority ('OCWA') is the operating authority.</p>		<table border="1"> <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> <th rowspan="4">Basis of Delivery</th> <th>Mandatory</th> <td colspan="3" rowspan="4" style="text-align: center; vertical-align: middle;">  </td> </tr> <tr> <th>Essential</th> </tr> <tr> <th>Traditional</th> </tr> <tr> <th>Discretionary</th> </tr> </table>					Service Level			Below Standard	At Standard	Above Standard	Basis of Delivery	Mandatory				Essential	Traditional	Discretionary
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# Township of Fauquier-Strickland

## Municipal Service Profile Water and wastewater

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> <li>• Residential and Industrial, Commercial and Industrial ('ICI') customers</li> <li>• Ministry of the Environment (recipient of drinking water quality reporting)</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 organizations who benefit from access to potable water and wastewater management activities</li> </ul>
Service Output	The output of a service that fulfills a recognized client's need.	<ol style="list-style-type: none"> <li>(1) Distribution of potable water</li> <li>(2) Water system maintenance</li> <li>(3) Water servicing connections</li> <li>(4) Distribution network repairs</li> <li>(5) Emergency response to network needs</li> <li>(6) Contract administration</li> </ol>
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	<p><b>Contracted Service</b> - Water and wastewater services are provided through a third party contract with the OCWA as the operating authority.</p>



# Township of Fauquier-Strickland


## Municipal Service Profile Parks, Recreation and Culture

Program	
Parks, Recreation and Culture	
Organizational Unit	
Parks, Recreation and Culture	
Type of Service	
External	
Budget (in thousands)	
Operating Costs	\$ 164
Revenues	\$ -
<b>Net Levy</b>	<b>\$ 164</b>
FTE's	-

Service Overview
The Township provides a variety of recreation and cultural services. Those services are delivered through various mechanisms including the Sports Complex, the Community Centre, an outdoor skating rink, various outdoor sports fields, the Watersnake Lake Public Beach, Fauquier Park and Groundhog River Access. The Township also provides for recreational programming for its residents.

Service Value
Community facilities provide accessible, inclusive, welcoming, quality spaces for community recreational programming, activities, rentals/events and neighbourhood gatherings.

Basis for Delivery
<b>Traditional</b> – The provision of recreational and cultural services are typical services offered by municipalities.

		Service Level		
		Below Standard	At Standard	Above Standard
Basis of Delivery	Mandatory			
	Essential			
	Traditional			
	Discretionary			
Proposed Key Performance Indicators and Benchmarking				
The potential performance and benchmarking indicators for this profile would be monitoring the level of cost recovery achieved by facility and/or by activity.				

# Township of Fauquier-Strickland

## Municipal Service Profile Parks, Recreation and Culture

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.	<ol style="list-style-type: none"> <li>(1) Access to recreational facilities</li> <li>(2) Recreational programming</li> <li>(3) Facility maintenance (indoor and outdoor)</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> - Recreational services are provided with the Township's own resources.



# Township of Fauquier-Strickland


## Municipal Service Profile Library

Program	
Recreation and Culture	
Organizational Unit	
Library	
Type of Service	
External	
Budget (in thousands)	
Operating Costs	\$ 45
Revenues	\$ -
<b>Net Levy</b>	<b>\$ 45</b>
FTE's	-

Service Overview
Public library services are provided by the Fauquier-Strickland Public Library. The library provides service to the community Monday to Friday. Beyond traditional library services to its customers, the library also offers internet access to its patrons, inter-library loans as well as a variety of programs for all ages. The Friends of the Library group is made up of people from the community who help the committee organize fundraisers throughout the year.

Service Value
Public libraries offer an environment and space for residents to gather or pursue their interests and goals and offers programs and spaces for cultural activities as well as learning and personal development

Basis for Delivery
<b>Traditional</b> – The Public Libraries Act does not require a municipality to establish public library but many small municipalities do so.

		Service Level		
		Below Standard	At Standard	Above Standard
Basis of Delivery	Mandatory			
	Essential			
	Traditional			
	Discretionary			

Proposed Key Performance Indicators and Benchmarking
The potential performance and benchmarking indicators for this profile would be monitoring the level of cost recovery achieved by facility and/or by activity.

# Township of Fauquier-Strickland







## 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 Township 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.	<ol style="list-style-type: none"> <li>(1) Library operations</li> <li>(2) Provision of programming</li> <li>(3) Internet and computer access</li> </ol>
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	<p><b>Own Resources</b> - Library services are provided with a financial contribution to the public library.</p>



# Township of Fauquier-Strickland

## Municipal Service Profile Planning & Economic Development

<table border="1"> <tr><th>Program</th></tr> <tr><td>Planning &amp; Economic Development</td></tr> </table>	Program	Planning & Economic Development	<table border="1"> <tr><th>Service Overview</th></tr> <tr><td>Planning involves the general design of the municipality through the land use planning process. Land use planning enables the municipality to establish goals and objectives for growth and development. The Township provides for economic development activities through the use of its own staff.</td></tr> </table>	Service Overview	Planning involves the general design of the municipality through the land use planning process. Land use planning enables the municipality to establish goals and objectives for growth and development. The Township provides for economic development activities through the use of its own staff.	<table border="1"> <tr> <td></td> <th colspan="3">Service Level</th> </tr> <tr> <td></td> <th>Below Standard</th> <th>At Standard</th> <th>Above Standard</th> </tr> <tr> <th rowspan="4">Basis of Delivery</th> <td>Mandatory</td> <td></td> <td>Planning Services</td> </tr> <tr> <td>Essential</td> <td></td> <td></td> </tr> <tr> <td>Traditional</td> <td></td> <td>Economic Development</td> </tr> <tr> <td>Discretionary</td> <td></td> <td></td> </tr> </table>				Service Level				Below Standard	At Standard	Above Standard	Basis of Delivery	Mandatory		Planning Services	Essential			Traditional		Economic Development	Discretionary		
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# Township of Fauquier-Strickland

## Municipal Service Profile Planning & Economic Development

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>• Township 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 Township 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.	<ol style="list-style-type: none"> <li>(1) Management of applications under the Planning Act</li> <li>(2) Clarifications regarding land use designations or policies in the Official Plan</li> <li>(3) Clarifications regarding zone categories and provisions in the Zoning By-Law</li> <li>(4) Economic development</li> </ol>
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	<p><b>Shared Services</b> - Planning and economic development are delivered through the Township's own resources.</p>





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