



Wellington County & Member Municipalities Service Review

Final Report
Township of Mapleton

November 28, 2019



County of Wellington and Member Municipalities Service Delivery Review Final Report

Disclaimer

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 County of Wellington and the Township of Mapleton. KPMG has not and will not perform management functions or make management decisions for the County of Wellington and the Township of Mapleton.

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 County of Wellington and the Township of Mapleton nor are we an insider or associate of the County of Wellington and the Township of Mapleton. Accordingly, we believe we are independent of the County of Wellington and the Township of Mapleton and are acting objectively.

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The contacts at KPMG in connection with this report are:

Bruce Peever

Advisory
Partner
Tel: 905-523-2224
bpeever@kpmg.ca

Esther Lin

Risk Consulting
Manager
Tel: 519-747-8291
estherlin@kpmg.ca

Aletta Duvenage

Risk Consulting
Manager
Tel: 905-523-2286
aduvenage@kpmg.ca

Tyler Reavell

Risk Consulting
Senior Consultant
Tel: 519-660-2138
treavell@kpmg.ca

Mei Ling Chapman

Risk Consulting
Senior Consultant
Tel: 519-747-8216
meilingchapman@kpmg.ca

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Project Overview

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Introduction

This final report was prepared to present observations and evidence to form a potential case for change arising from research and interviews with the County of Wellington (the “County”) and Member Municipalities management. This final report will provide the foundation for possible opportunities to improve the overall effectiveness and efficiency of the County’s current service delivery model.

Setting the Stage

The County of Wellington is located in southwestern Ontario, west of Toronto along Highway 401. The County is made up of seven member municipalities including the Town of Erin, Town of Minto, Township of Wellington North, Township of Mapleton, Township of Centre Wellington, Township of Guelph/Eramosa and the Township of Puslinch.

The County is responsible for providing a number of services including operating a long-term care home, libraries, the museum and archives, maintaining county roads, managing solid waste services including waste collection and landfills, and planning and development services including the Green Legacy tree planting service. In addition, the County of Wellington provides a number of social services to the residents of Wellington County and the City of Guelph, such as childcare, subsidized housing, and income support services. The County oversees a budget of \$221.3 million and employs approximately 850 people.

The County of Wellington has a vibrant economy and an active economic development office that promotes the dynamic industries of the County. The key industries in Wellington County are manufacturing, agriculture, health care and the creative economy. There are a number of local festivals and events that happen all year round in addition to the other many sites and activities that residents and visitors alike enjoy.

On March 20, 2019, the Minister of Municipal Affairs and Housing sent letters to the heads of 405 municipalities advising of a one-time distribution of funds (\$200 million) to assist, “small and rural municipalities’ efforts to become more efficient and reduce expenditure growth in the longer term.” The letter indicated that the grant is unconditional, and “it is intended to help modernize service delivery and reduce future costs through investments in projects such as: service delivery reviews, development of shared services agreements and capital investments.” This is consistent with the overall direction of the Province to support great efficiency in local government.

Given the Provincial expectation, the County of Wellington and its Member Municipalities undertook to review its systems and processes to find cost saving efficiencies for local service delivery and operations.

Services relating to long-term care, libraries, solid waste, and social services were determined to be out of the scope for the project.

Project Objectives

KPMG has been engaged by the County of Wellington and its Member Municipalities to undertake a Service Review. The overall objective of the Project is to conduct a complete review of all operations within each Member Municipality to find efficiencies, operational savings and cost effectiveness without compromising the customers' service experience. Specific project objectives include:

- 1. Facilitate review** – Conduct a comprehensive review of services and operations along with recommendations for obtaining efficiencies throughout the County and its Member Municipalities through documentation review and stakeholder consultation. Consider all aspects of the County and its Member Municipalities' services including delivery methods, service expenditure, revenue streams and high level benchmarking with comparator municipalities.
- 2. Identify opportunities** – Identify and explore opportunities for sustainable approaches to service delivery and establishing and/or amending service levels.
- 3. Advise on implementation** – Evaluate and categorize opportunities to develop recommendations for short-term, mid-term, and long-term priorities. Provide strategic guidance to leadership on implementation and prioritization of new, innovative and/or leading service delivery models that improve upon organizational efficiency while balancing stakeholder expectations. In addition, highlight the risks associated with each proposed change/option to inform management of the key factors and risks which should be considered during the decision making process.

Project Principles

- We leveraged the knowledge and expertise of the County and its Member Municipalities' management and employees as a foundation to conduct the Service Review and to arrive at recommended actions through a transparent, participative and inclusive process facilitated by the consultant.
- The framework and approach was based on leading practice from municipal or other levels of government experience and/or private sector.
- While these reviews often go by many different names – including service efficiency reviews, value for money audits and cost saving studies – they all share the same goal: to determine if a municipality is delivering its services to its customers in the best possible manner, and further, to determine if there are more efficient, effective or economical means to delivering municipal services. For simplicity, this will be called a 'Service Review'.
- Lastly, this is not an audit. Phase 1 is a review to build on successes and identify opportunities to improve the efficiency of how the County and Member Municipalities deliver services to the community. Phase 2 will be implementation of the recommended opportunities identified and prioritized in Phase 1.

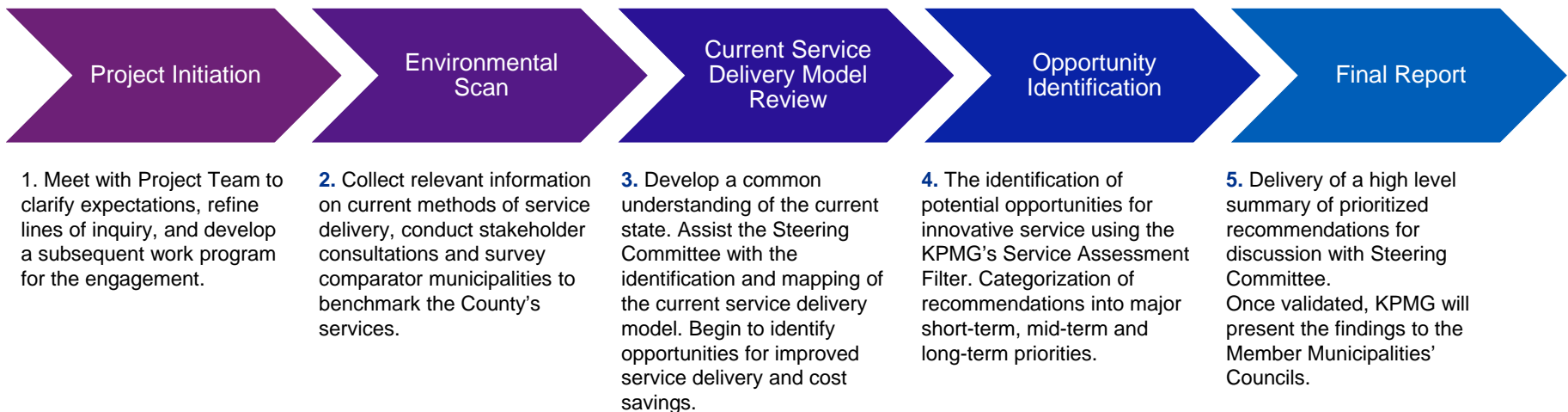
Project Scope

- **Project Initiation:** Meet with Project Sponsor and Project Steering Committee to clarify expectations, refine lines of inquiry, and develop a subsequent work program for the engagement.
- **Environmental Scan:** Collect relevant information on current methods of service delivery, conduct stakeholder engagement exercises and survey comparator municipalities to benchmark County and Member Municipalities services.
- **Current Service Delivery Model Review:** Develop an inventory of programs and services (service profiles) across the County using KPMG's service profiles.
- **Opportunity Identification:** Identify potential opportunities to achieve the most efficient and operationally effective approach to service delivery.
- **Final Report & Presentation:** Develop and present a final report with an implementation plan and recommendations on the County and its Member Municipalities' service delivery models to the Project Steering Committee.

Introduction and Context

Work Plan and Progress Report

This engagement commenced on July 12, 2019, and will be completed when the final report is submitted to the County and its Member Municipalities on or before November 29, 2019. The diagram below depicts the key project phases as outlined in the Project Charter where all key phases have been completed.



The final report provides a recommendation list of opportunities for consideration by the County and the Member Municipalities. Key activities completed to date include:

- Developed Project Charter with County's Project Team/Steering Committee;
- Worked with County and Member Municipalities management team to gain an understanding of current service delivery methods, perform stakeholder consultations and benchmarking analysis;
- Developed service profiles for each municipality as a common understanding of the current service delivery model;
- Identification of potential opportunities during Working Sessions held with the Steering Committee;
- Prioritization of opportunities for final report recommendation; and
- Delivery of the final report to the County and Member Municipalities.



Top 20 in '20 Opportunities

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Service Delivery Review Update

Introduction

KPMG was retained by the County of Wellington and its Member Municipalities to complete a Services Delivery Review. Such a review is a re-evaluation of the County's operations to determine if there are more efficient, effective or economical means to delivering municipal services. While these reviews often go by many different names – including service efficient reviews, value for money audits and cost saving studies – they all share the same goal: to determine if a municipality is delivering its services to its customers in the best possible manner.

Many jurisdictions are pursuing transformation of their public services using traditional approaches such as rapid cost reduction or across the board cuts. KPMG and the County believe there is an opportunity to look beyond “doing a little bit less with slightly fewer staff”. Instead, looking at the need to become more efficient as an opportunity to capitalize on new technologies, service delivery models and financing mechanisms that can help re-shape the organization. KPMG, in partnership with the University of Toronto, developed a framework (shown adjacent) that captures new public sector delivery models. The framework was developed based on the key insights from leading practices reports and consultations with industry leaders throughout the globe.

KPMG used this framework in workshops with the County's Project Team to analyze possible opportunities for change in the County's service delivery models.

It is clear that few municipal leaders believe that the footprint of government, how government is organized or its relationship with the public will look the same ten years from now as it does today. Municipalities are having change forced upon them by fiscal challenges on the one hand and technological and social evolutions on the other. These new public service delivery models will help local governments manage this change and ensure that they are not only effective and efficient, but also sustainable into the future.



The development of opportunities and their subsequent prioritization involved the following major work steps:

1. Review of Service Profiles & Benchmarking

The first major step in developing the list of opportunities was the review of the County's inventory of programs and services detailed in the County's Service Profiles. Through a series of meetings with County of Wellington and its member municipalities' staff, KPMG confirmed the service types and service levels for each of the County's identified services and the financial resources required to deliver them.

In parallel to the service profile analysis, KPMG undertook a jurisdictional review for the County. The jurisdictional review consisted of an analysis of financial statements, Financial Information Return (FIR) data of five comparable municipalities selected by the County and its member municipalities. The goal of the benchmarking was to identify areas where the County's performance indicators vary substantially from other municipalities.

2. Opportunity Identification

Using this initial analysis, the second step in the Service Delivery Review was for KPMG to work with the County's project team to identify potential opportunities to improve operations through the following types of opportunities:

- Elimination or transfer services, or increased cost recovery
- Re-engineered services to increase efficiency and effectiveness
- Alternative service delivery approaches
- Changed service levels

Once the opportunities were identified, the County's project team scored them against seven criteria identified on the following page. These scored opportunities were then ranked and grouped into a "Top 20 in '20 Opportunities" category.

**Opportunities to
Eliminate, or
Transfer Services,
or Increase Cost
Recovery**

**Opportunities to
Change Service
Levels**

**Re-engineering
Opportunities to
Increase Efficiency
and Effectiveness**

**Opportunities to
Reduce Costs
through Alternative
Service Delivery
Approaches**

3. Opportunities Ranking

Opportunities were evaluated using the criteria below. Opportunities that ranked high or were considered transformational for the County were grouped into a “Top 20 in ‘20 Opportunities” category.

Assessment Criteria	Description
Operating \$ Impact	Estimated impact on operating budget
Capital \$ Impact	Estimated impact on capital requirements
Barriers To Implementation	Barriers, issues or obstacles to implementing the opportunity. <ul style="list-style-type: none"> • Political • Legal • Labour and Contractual Obligations • Capital Costs
Recent Reviews	Recent reviews or studies conducted that provide insights on the opportunity.
Comparator Analysis	An assessment of service performance against comparable competitors, industry standards or leading practices.
Strategic Program Alignment	The opportunity aligns with the objectives and values of the County, the service, the Official Plan and/or Council priority(ies).
Client/Customer Impact	The impact of the opportunity on the number of clients, customers and/or people and the extent of the impact.

Service Review Opportunities

Top 20 in '20 Opportunities

Ref No.	Opportunity	Observation	Leading Practice
1	Share public works facilities	<p>The County and each member municipality currently operates and maintains their own public works facilities; each with its own service level standards.</p> <p>There is an opportunity to explore a shared service delivery model for public works facilities amongst municipalities within the County.</p>	Municipalities are increasingly trending towards sharing facility management and maintenance services in order to standardize services levels and right-sizing the amount of resources needed to maintain and manage such services.
2	Dispose surplus buildings	<p>Across the County, each municipality has several buildings in its possession that are considered surplus.</p> <p>There is an opportunity to dispose of these buildings and reduce the operational and capital expenditures associated with maintaining these surplus buildings.</p>	It has been a trend in the past decade for municipalities to dispose of large surplus capital assets, such as facilities/buildings, in order to make funds available for other operational and capital needs.
3	Explore winter maintenance services and service levels between the County and/or between lower tier municipalities	<p>The County and each member municipality currently deliver their own winter control services on their respective roads. Each municipality has their own service levels standards.</p> <p>There is an opportunity to explore a more collaborative and consistent service delivery approach for winter maintenance across municipal boundaries.</p>	Operational efficiencies could be achieved through a more synergized service delivery approach for winter maintenance across municipal boundaries.

Service Review Opportunities

Top 20 in '20 Opportunities

Ref No.	Opportunity	Observation	Leading Practice
4	Establish one Official Plan across the County and increase designated industrial land zones	The County establishes and provides updates/amendments to the County's Official Plan that can be utilized by lower tier municipalities. At the same time, some lower tier municipalities have established their own Official Plan. The County is moving towards a more centralized model of Planning and Development services; hence, the opportunity to establish one Official Plan across the county. It also creates an opportunity to review the industrial land zones designated across the county as a whole.	Municipalities are becoming more and more competitive in order to attract development for economic and employment growth. This opportunity allows the County and each member municipality to work together at a county-wide level to address development needs.
5	Improve group purchasing process and combine purchasing power	<p>There is an opportunity to gain economies of scale and achieve cost efficiencies through an improved group purchasing process.</p> <p>Example areas to consider:</p> <ul style="list-style-type: none"> • Procurement of contractors and professional services, such as engineering services, external auditors, legal services, and IT service providers. • Tendering for capital projects • Purchasing bulk materials and supplies, such as winter salt • County-wide group insurance • A common VoIP telephone network 	Moving towards a group purchasing process increases the buying power for each Wellington municipality to be able to solicit and procure higher quality services and materials at a more competitive price. It has become harder for individual municipalities, especially for small and/or rural municipalities, to achieve this on their own.
6	Develop a county-wide coordinated investment strategy and management approach	Each municipality within Wellington manages their investments individually. There is an opportunity to develop a county-wide investment strategy and management approach for cash, debt and reserve funds.	The main objective of this opportunity is to create greater rates of returns from municipal funds, which contributes to the long-term financial sustainability of each Wellington municipality. Municipalities are increasingly pooling their investments to achieve greater rates of returns with lower management fees.

Service Review Opportunities

Top 20 in '20 Opportunities

Ref No.	Opportunity	Observation	Leading Practice
7	Implement county-wide coordinated and/or shared communication, marketing and advertising services	Member municipalities recognize the need for improvements in communications, marketing and advertising services for public engagement and outreach. This could be achieved by streamlining the communication and social media processes across the county, including updates to municipal websites, and sharing of services and resources.	Citizens are expecting easy and transparent access to municipal information and news; communication, marketing and advertising services have become an increasingly important focus for municipalities in their engagement with the public.
8	Streamline the approval and decision-making processes across Wellington County	The County and member municipalities can benefit from a review of the approval process to shorten decision-making time and increase efficiency. Example areas to consider: <ul style="list-style-type: none"> • Delegation of authorities • Community Improvement Programme (CIP) Grants • Development application approvals 	Streamlining the approval process (or reducing the “red-tape”) allows leadership to focus on the most critical issues facing an organization, and improves efficiency, productivity and time management within the organization.
9	Consistent facility management services that can be shared across the County or across lower tier municipalities	The County's and member municipalities' current facilities service delivery model is delivered in-house through a partially decentralized model with individual departments responsible for facility maintenance. There is an opportunity to review how the County and member municipalities manage its facilities and the efficiency of the service delivery model. Example areas to consider: <ul style="list-style-type: none"> • Develop internal shared trades pool or shared contractors, i.e. electrical, plumbing, HVAC, etc. • Standardize facility management standards and service levels • Review business case to contract out custodial services 	Expenditures on facilities represent one of the largest costs to a municipality. In addition, the cost of both capital and operational expenditures is increasing as buildings become more complex and intelligent. A first step in managing the cost of facilities is consolidating the management of facilities into one business unit so that the true cost and state of repair is understood.

Service Review Opportunities

Top 20 in '20 Opportunities

Ref No.	Opportunity	Observation	Leading Practice
10	Explore common IT systems and resources across the County and/or member municipalities to move towards a "Digital County"	<p>Member municipalities recognize the need to enhance their technology capability in order to break down "IT system" barriers, better manage municipal data and improve online services.</p> <p>Example areas to consider:</p> <ul style="list-style-type: none"> • Standardize the use of financial software tools for budgeting and financial reporting purposes • Establish a common records management system • Explore the business case for county-wide cloud computing • Share or use a common IT service provider • Improve customer service by implementing one common Customer Relationship Management system that integrates with work order management • Deploy remote/teleworking technology • Create county-wide documents catalog for repository of commonly used agreements, policies and procedures, etc. • Implement a common VoIP telephone network 	<p>Across North America, municipalities and other public sector organizations are increasingly moving towards the digitization of services and activities to assist in optimizing business processes, faster and more accurate access to information, ability to integrate and share information, and meet customer demand.</p> <p>The most prevalent approach is the implementation of ERP systems. Adapting to cloud computing is another common trend. Replacing traditional telephone systems with VoIP technology, such as "Skype", increases business flexibility and workforce mobility.</p> <p>In general, citizens are increasingly conducting businesses electronically and are expecting municipalities to be able to deliver services through technology and online channels.</p>

Service Review Opportunities

Top 20 in '20 Opportunities

Ref No.	Opportunity	Observation	Leading Practice
11	Share functional management expertise across the County and/or across lower tier municipalities	<p>The County and member municipalities have been experiencing challenges in attracting and retaining resources for specific service areas. There is an opportunity to establish a model to share functional management expertise or resources.</p> <p>Areas in need include Chief Building Officials, Clerks, Public Works, Fire Chiefs, Bylaw Officers and Animal Control Officers. There is also an opportunity to explore a business model for shared fleet resources and equipment pool.</p>	Sharing functional management expertise can address talent gap, reduce costs, avoid duplication of effort, and provide more consistent services across Wellington County.
12	Implement lean management system for cost improvement	Leadership recognizes the value of lean management and recognizes an opportunity to build internal lean management expertise across the County, and to assist member municipalities in addressing operational challenges. In addition, municipalities should encourage and recognize employees for identifying efficiency opportunities.	Lean management is an area which is becoming increasingly popular with municipalities. Several municipalities have realized significant savings through the implementation of a lean management system. Lean is a continuous improvement process that facilitates operational efficiency and focuses on value added activities with the objective of reducing "red tape."
13	Coordinate project management expertise to manage large capital projects	The County and each member municipality is facing challenges in terms of new development and/or the replacement of existing infrastructure. In some cases, these projects require coordination across municipal boundaries. There is an opportunity to share project management expertise among the member municipalities.	<p>Project management is a specific skillset often overlooked by municipalities.</p> <p>Municipalities are increasingly coordinating project management efforts to accomplish large capital projects that may otherwise be unattainable by a single municipality on their own.</p>

Service Review Opportunities

Top 20 in '20 Opportunities

Ref No.	Opportunity	Observation	Leading Practice
14	Explore a county-wide approach to municipal drains for lower tier municipalities	The County's lower tier municipalities are experiencing significant drainage challenges, i.e. securing drainage service providers/industry experts. There is an opportunity for municipalities to work together on this common issue and retain a drainage specialist for all of the member municipalities.	Municipalities are increasingly entering into shared service agreement with neighbouring municipalities to address common gaps in service delivery. Municipal drains is a significant issue for rural Ontario municipalities in terms of infrastructure maintenance and environmental management.
15	Establish county-wide land inventory and GIS data on employment land and municipal property	An opportunity was identified to leverage the power of GIS to greater effect across all the member municipalities in the County through the pooling of data on employment lands and municipal property.	GIS applications are a powerful way to store, analyze and present geographic data. GIS is now a standard tool for land use planning and economic development.
16	Establish county-wide Asset Management service delivery approach	<p>The following opportunities were identified to improve Asset Management services between municipalities:</p> <ul style="list-style-type: none"> • Establish and implement county-wide Asset Management System with centralized GIS functions and data, including shared/dedicated asset management expertise • Establish consistent asset management performance measurements and centralized performance measurement system • Implement consistent standards for infrastructure and asset condition assessments • Deploy and use mobile digital tools for asset management activities in order to reduce paper records 	Municipalities are increasingly moving towards sharing IT systems for Asset Management and the development of common standards.

Service Review Opportunities

Top 20 in '20 Opportunities

Ref No.	Opportunity	Observation	Leading Practice
17	Coordinated county-wide Human Resource ("HR") services	<p>Currently, the County and each member municipality operate and maintain their own HR services at various levels of expertise.</p> <p>The following services were identified to improve efficiency and effectiveness, as well as increase cost savings of HR services across municipalities:</p> <ul style="list-style-type: none"> • Coordinated training and professional development programs, including events for municipal staff across the County • Collaborated talent management process, i.e. job sharing, transfer opportunities, rotation opportunities • Health and safety services 	Municipalities are increasingly collaborating their HR services as employees continue to have a growing interest in professional development and career advancement.
18	Conduct county-wide User Fee Study to increase revenue and reduce the impact on the levy	<p>An opportunity was identified to review the user fee and cost recovery structure (both upper and lower tier combined) in areas, such as:</p> <ul style="list-style-type: none"> • Child care • Recreation services • Broader community services/programs • Parking fees in downtown areas • Red light cameras / photo radars for traffic violation tickets • Planning, i.e. a tiered fee structure • Corporate sponsorship for recreation and culture services, i.e. naming rights • Solid waste collection and treatment fees • Out of town/non-resident user fees and rental rates for recreation and cultural facilities • Cemetery services 	It is now a growing trend for municipalities to perform review of their revenue and cost recovery structure in order to determine how to best serve residents and their changing needs.

Service Review Opportunities

Top 20 in '20 Opportunities

Ref No.	Opportunity	Observation	Leading Practice
19	Explore a common climate change and energy efficiency service delivery approach	<p>Building on the success of the county-wide Source Water Protection model, there is an opportunity to explore a similar model to address climate change by:</p> <ul style="list-style-type: none"> • Designating a county-wide climate change officer that can lead and coordinate a task team to plan and address climate change issues • Sharing expertise to perform energy efficiency audits for all facilities 	Municipalities and other public sector organizations across Canada are increasingly considering their environmental “footprint”. They are working together on initiatives they can undertake to realize both environmental and financial benefit.
20	Streamline the economic development service delivery model	<p>An opportunity was identified in order to improve the efficiencies and effectiveness of economic development across the County, including:</p> <ul style="list-style-type: none"> • Clarification of roles and responsibilities • Shared services leveraging existing knowledge and resources • County-wide planning of tourism services 	Municipalities are increasingly identifying opportunities to spur economic development, including the coordination of services, the use of resources, the streamlining of processes, and the identification of tourism initiatives that contribute to the local economy.



Summary of Findings from Consultations

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The Engagement Process

As part of the County of Wellington and Member Municipalities' service review, senior leadership of the Township of Mapleton were interviewed to obtain an understanding of the services provided by the Township, to identify challenges, to identify opportunities for financial and operational efficiencies, and sharing of services without compromising the customer's service experience.

The CAO and management of each of the following departments were interviewed.

Interviews
<ul style="list-style-type: none">• Office of the CAO<ul style="list-style-type: none">➤ Economic Development• Clerks Department<ul style="list-style-type: none">➤ Planning• Budget and Finance<ul style="list-style-type: none">➤ Asset Management➤ IT• Public Works Department<ul style="list-style-type: none">➤ Parks and Recreation➤ Roads and Sidewalks➤ Water, Wastewater and Drainage

Summary of Top Themes from Consultations

Key themes that were captured during interview discussions are summarized below:

Theme	
Strategy	<ul style="list-style-type: none"> Overall, respondents are aware of Council and leadership's strategic goals and priorities, and are working on developing or implementing Master Plans to meet those priorities and position the Township as one of the County's new growth areas for economic development. The Township is also realigning its financing approach to fund current and future operations and capital needs.
Structure	<ul style="list-style-type: none"> The Township's municipal services (in scope for this project) are currently delivered by the Office of the CAO and five main departments: Clerks, Budget & Finance, Public Works, Building, and Fire. Resources are staffed strategically to deliver service needs and meet Township strategic goals and priorities. Contractors are utilized for specific expertise and resource needs.
Processes	<ul style="list-style-type: none"> Respondents indicated the need for improvement regarding information technology, such as more online customer service platforms, equipment, systems and software upgrades, re-evaluation of current IT resource and service delivery model. We heard from interviewees that improvements could be made to establish shared services arrangements with member municipalities or upper-lower tier collaboration in areas, such as sharing of resources and expertise knowledge, systems and applications, purchasing, infrastructure and asset management. The Township is working on integrating asset management with the budgeting and forecasting process.
People practices	<ul style="list-style-type: none"> Respondents noted that the Township is staffed to meet current service needs; however, roles and responsibilities could be re-assessed and further streamlined to build in additional capacity and address future demands. We understand that the Township has also been working on addressing challenges regarding succession, talent attraction, and employee career growth.
Culture	<ul style="list-style-type: none"> The Township has been working towards improving the quality of life for Mapleton communities by providing more customer-oriented services and improving infrastructure in a fiscally responsible and sustainable way.



Performance - Financial Perspectives

County of Wellington and Member Municipalities

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Overview of the Municipality's Financial Performance

The Township's 2018 Financial Information Return reflects a total municipal tax of approximately \$7.1 million.

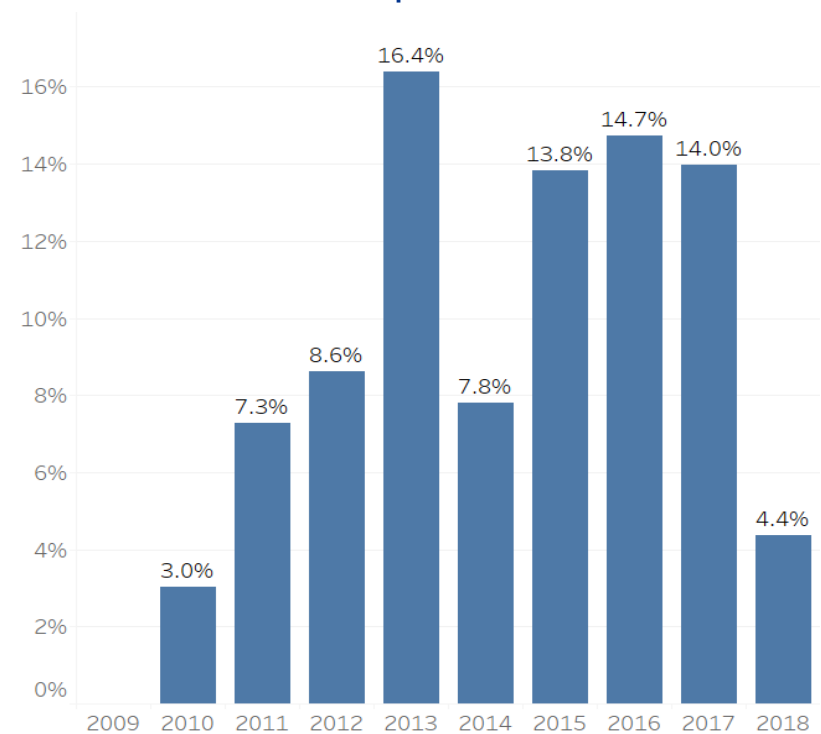
Over the period of 2009 – 2018, the Township's municipal taxes have increased by an average of \$454,000 or 10% per year. In comparison, the Ontario Consumer Price Index increased on average 2.4% annually since 2009¹ reflecting the increasing cost of local government services and the growth in the Township's physical operations and assets.

The annual increases in the Township's municipal taxes since 2009 has experienced increases averaging 10.0% with a high in 2013 of 16.4% and a low in 2018 of 4.4% (2010 had the lowest increase at 3.0%). These increases include supplemental taxation that is recognized at year end after the setting of the annual budget. Steady and predictable increases in taxes build confidence and sustainability in the Township's financial plan from residential, commercial and industrial ratepayers.

Total Municipal Taxes – 2009 to 2018 (millions of dollars)



Annual Increase in Municipal Taxes – 2009 to 2018



¹Source – Statistics Canada, Consumer Price Index Ontario, Historical Summary

²Source – Financial Information Returns Schedule 10

Reported Operating Results (In Millions)

Municipalities in Canada are not allowed to budget for an operational deficit.

Nonetheless, a review of a municipality's financial statements will indicate a financial trend of financing budget deficits through the use of reserves or debt financing.

Over the short term the financing of budget deficits is sustainable, but prolonged use of reserves or debt will place a municipality in a financially exposed position.

The Township has recorded financial deficits during the period of 2015 to 2016 to finance capital projects and transitioned to a financial surplus position in 2017 and 2018.



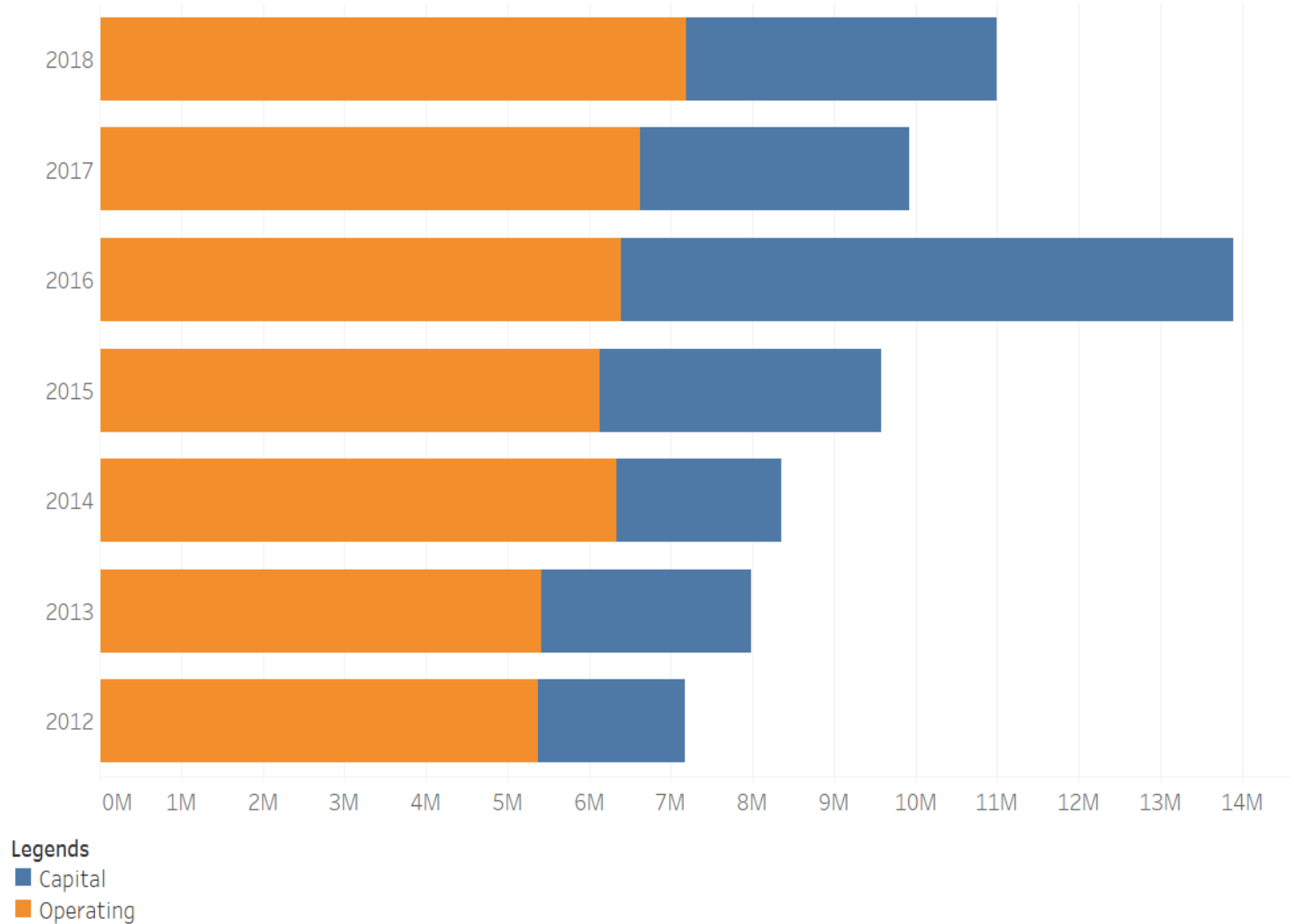
Source – Financial Information Returns, Schedule 10 & 53

Operating & Capital Expenditures (In Millions)

From 2012 to 2018, the Township experienced a steady increase in its operating expenditures from \$5.3 million to \$7.1 million, or an average annual increase of 5%.

In the same period, capital expenditures have seen fluctuations with a low in 2012 of \$1.8 million and a high in 2016 of \$7.5 million.

In 2016, there was a substantial increase (118% from 2015) in capital expenditures. This increase reflects Council's decision to invest in several major capital projects.

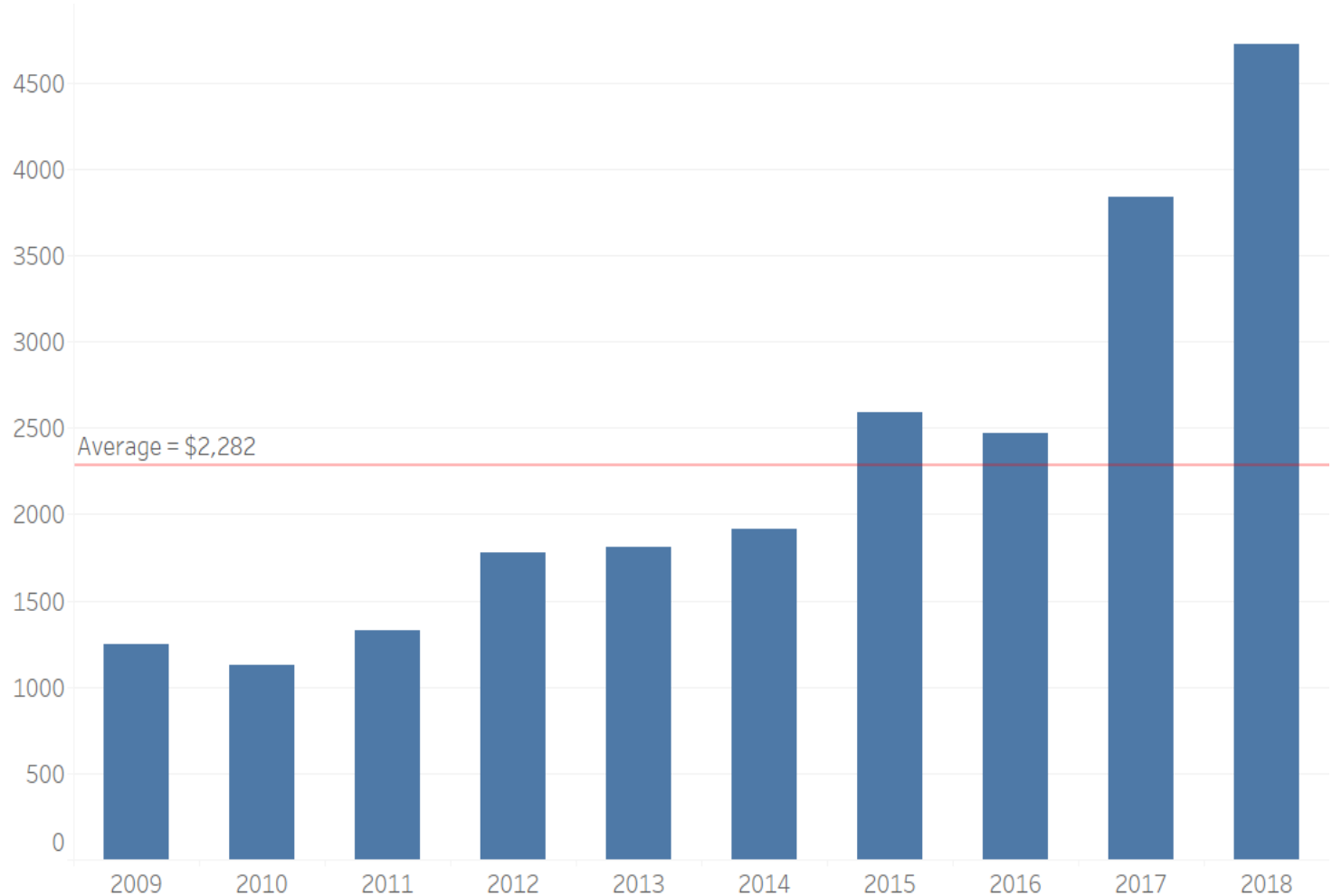


Source – Financial Information Returns, Schedule 10 & 53

Total Debt per Household

This financial indicator provides an assessment of the Township's ability to issue more debt by considering the existing debt load on a per household basis. High debt levels per household may preclude the issuance of additional debt as a financing tool for capital projects.

From 2009 – 2018, the Township averages \$2,282 of total debt per household, with 2018 at the highest of \$4,720 and 2010 at the lowest of \$1,129. Since 2016, there has been a steady increase in the total debt per household.



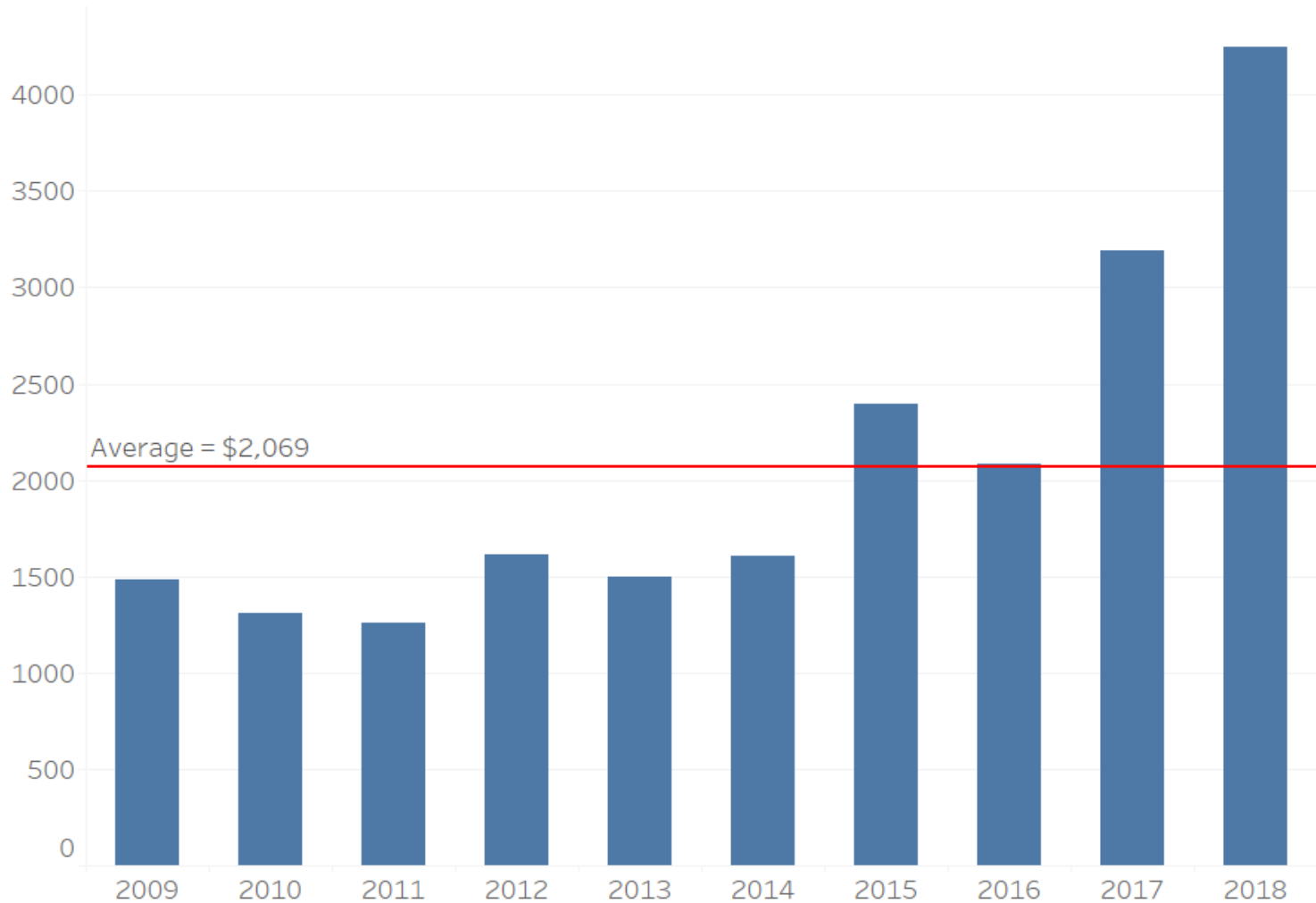
Source – Financial Information Returns, Schedule 2 & Schedule 70

Discretionary Reserves and Reserves per Household

From 2009 – 2018, the Township's discretionary reserve position averages at \$2,069 per household.

The stronger the discretionary reserve position is for a municipality, the greater flexibility in financing options the municipality has for new infrastructure.

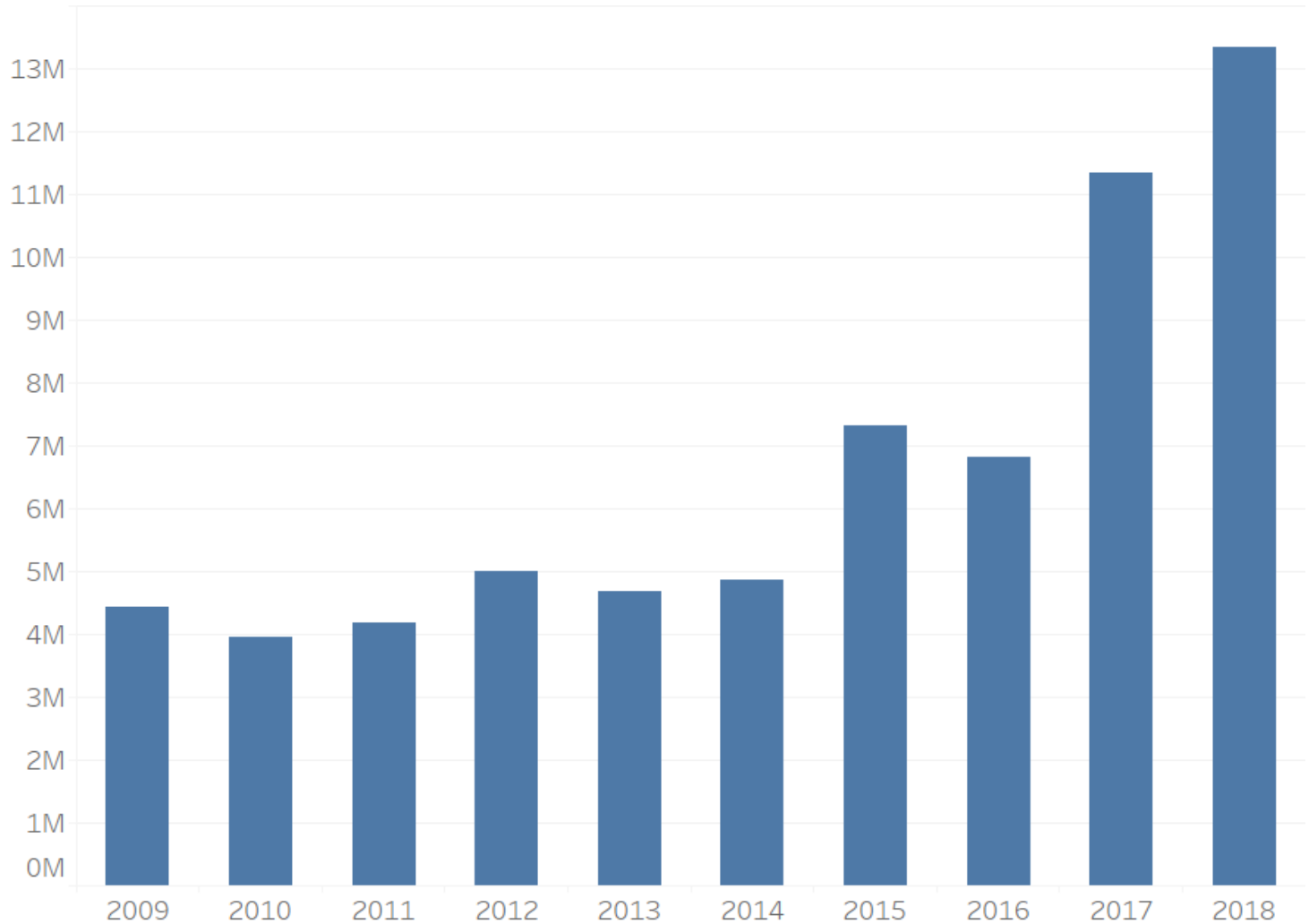
The discretionary reserve position illustrated in this graph does not include development charges and gas tax reserves.



Source – Financial Information Returns, Schedule 2 & Schedule 60

Discretionary Reserves and Reserves

The discretionary reserve position of the Township has nearly tripled from \$4.4 million in 2009 to \$13.3 million in 2018, indicating strong financial flexibility for future operational and capital projects that the Township strategically plans for.

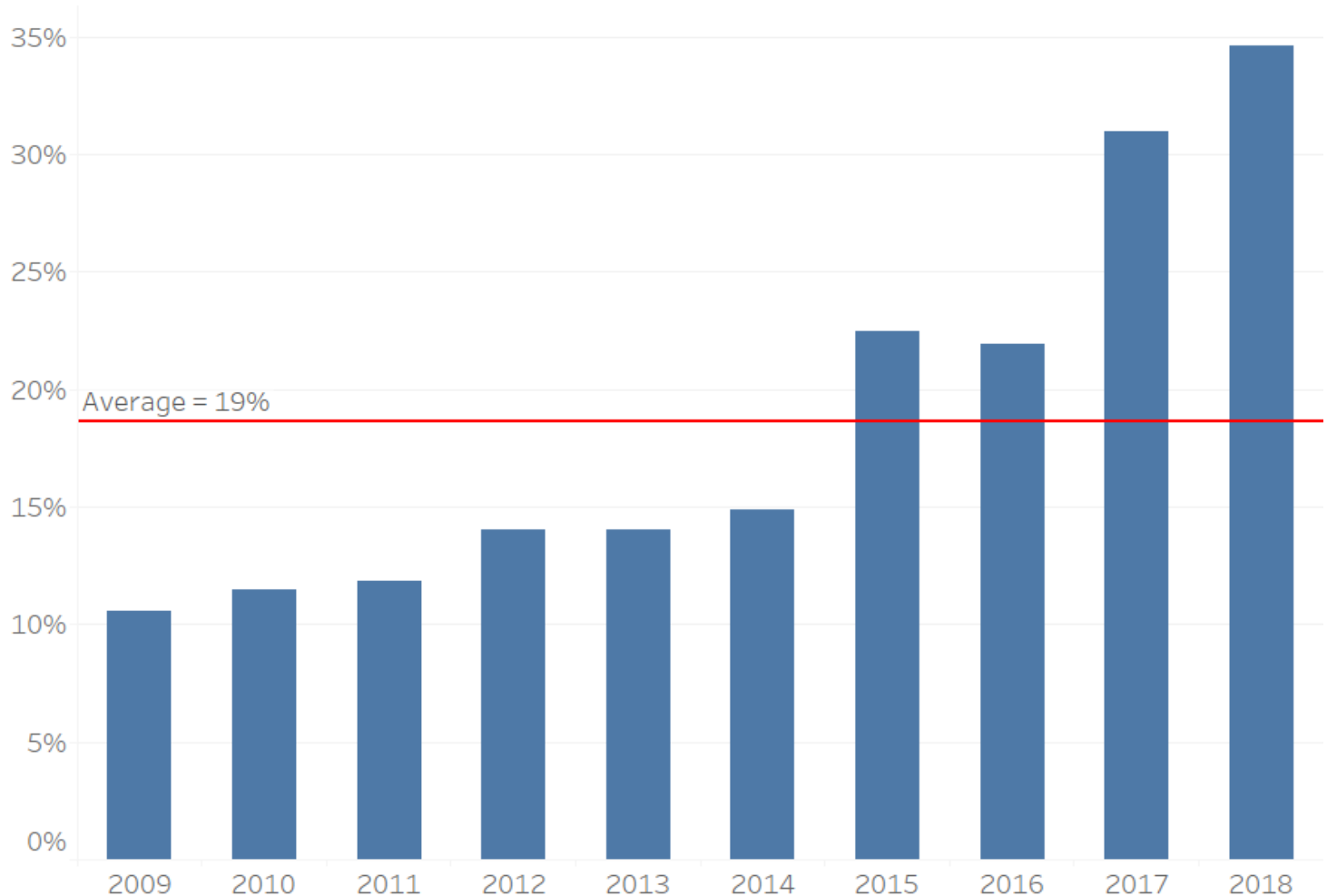


Source – Financial Information Returns, Schedule 60

Total Reserve Position Relative to Tangible Capital Assets

When a municipality's total reserve position (obligatory reserve funds, discretionary reserves and reserves) are expressed as a percentage of its tangible capital assets' net book value, it provides an indication of its ability to finance the replacement of its tangible capital assets from internal sources.

Since 2015, Mapleton has built up its total reserve position as a percentage of its tangible capital assets net book value from 11% to 35%.

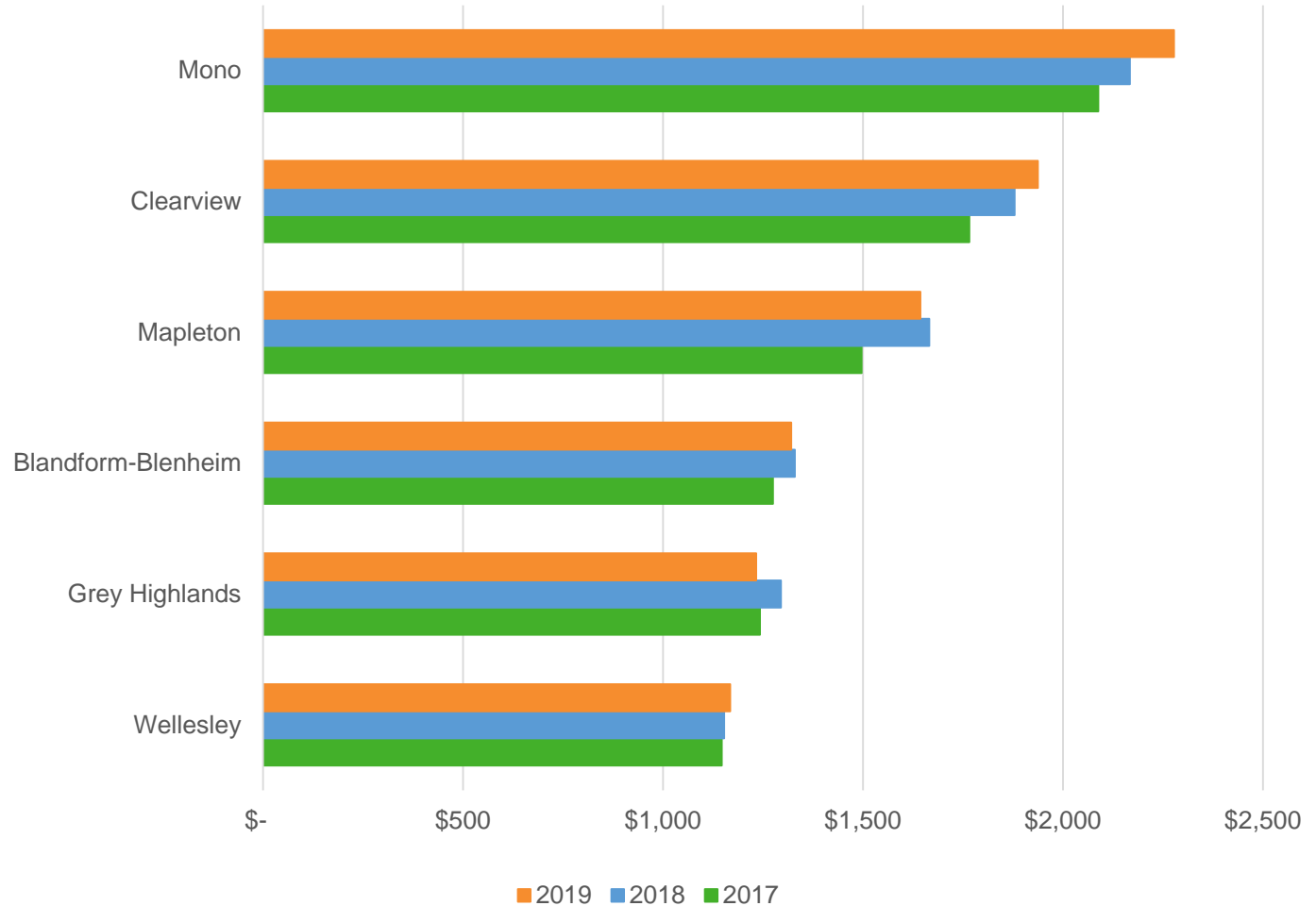


Source – Financial Information Returns, Schedule 51 & 60

Residential Taxes per Household (Avg/Typical Property) Lower Tier

When considered against its lower tier comparators, Mapleton has the third highest residential taxes per household for an average property.

In 2019, the residential taxes per household for lower tier services for an average property in Mapleton is \$1,644. Mono has the highest at \$2,278 and Wellesley has the lowest at \$1,168.

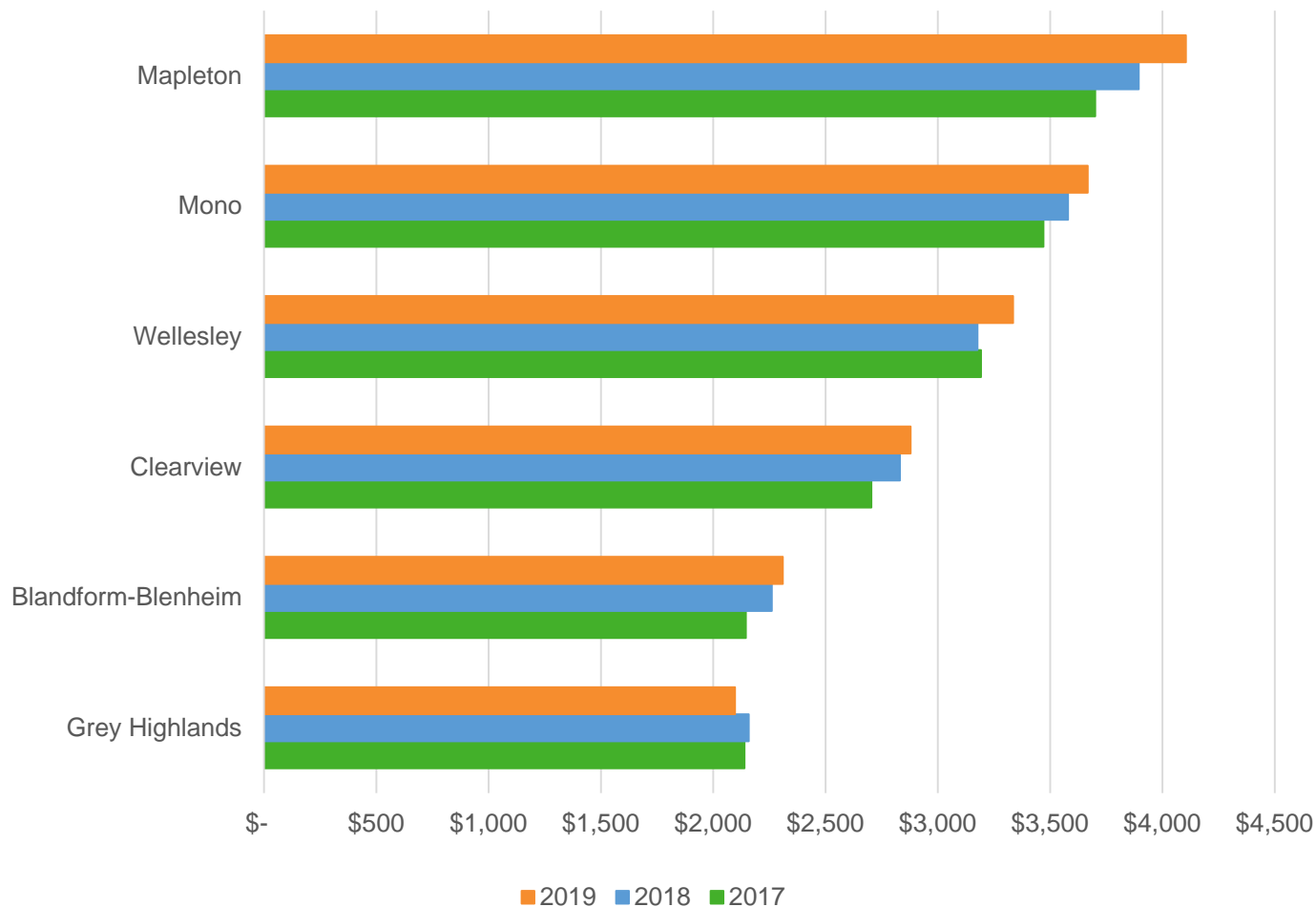


Source: Ontario Property Tax Analysis (OPTA)

Residential Taxes per Household (Avg/Typical Property) Combined

When upper tier services are combined with the lower tier, Mapleton has the highest residential taxes per household for an average property.

In 2019, the residential taxes per household for upper and lower tier services for an average property in Mapleton is \$4,104.



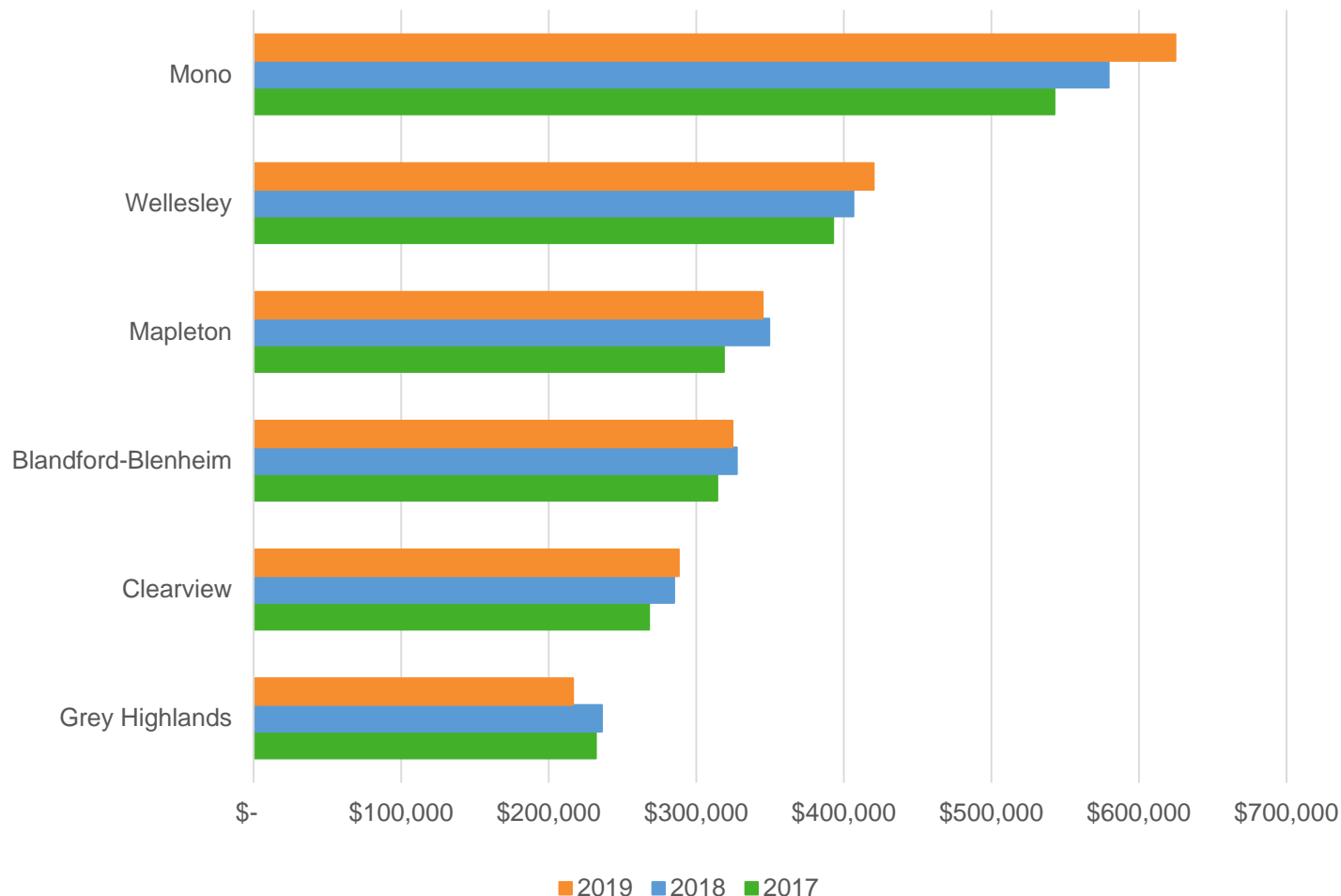
Source: Ontario Property Tax Analysis (OPTA)

Residential Median Current Assessment Value (Avg/Typical Property)

In 2019, Mono has the highest residential median current assessment value at \$624,750.

Mapleton's residential median current assessment value is \$345,000 for the same year.

Both Mono and Wellesley experienced a steady increase in assessment value for the past three years. Mapleton experienced a significant increase of 10% from 2017 to 2018, and slight decrease of 1% from 2018 to 2019.



Source: Ontario Property Tax Analysis (OPTA)



Performance - Staffing Perspectives

County of Wellington and Member Municipalities

Service Review

Final Report

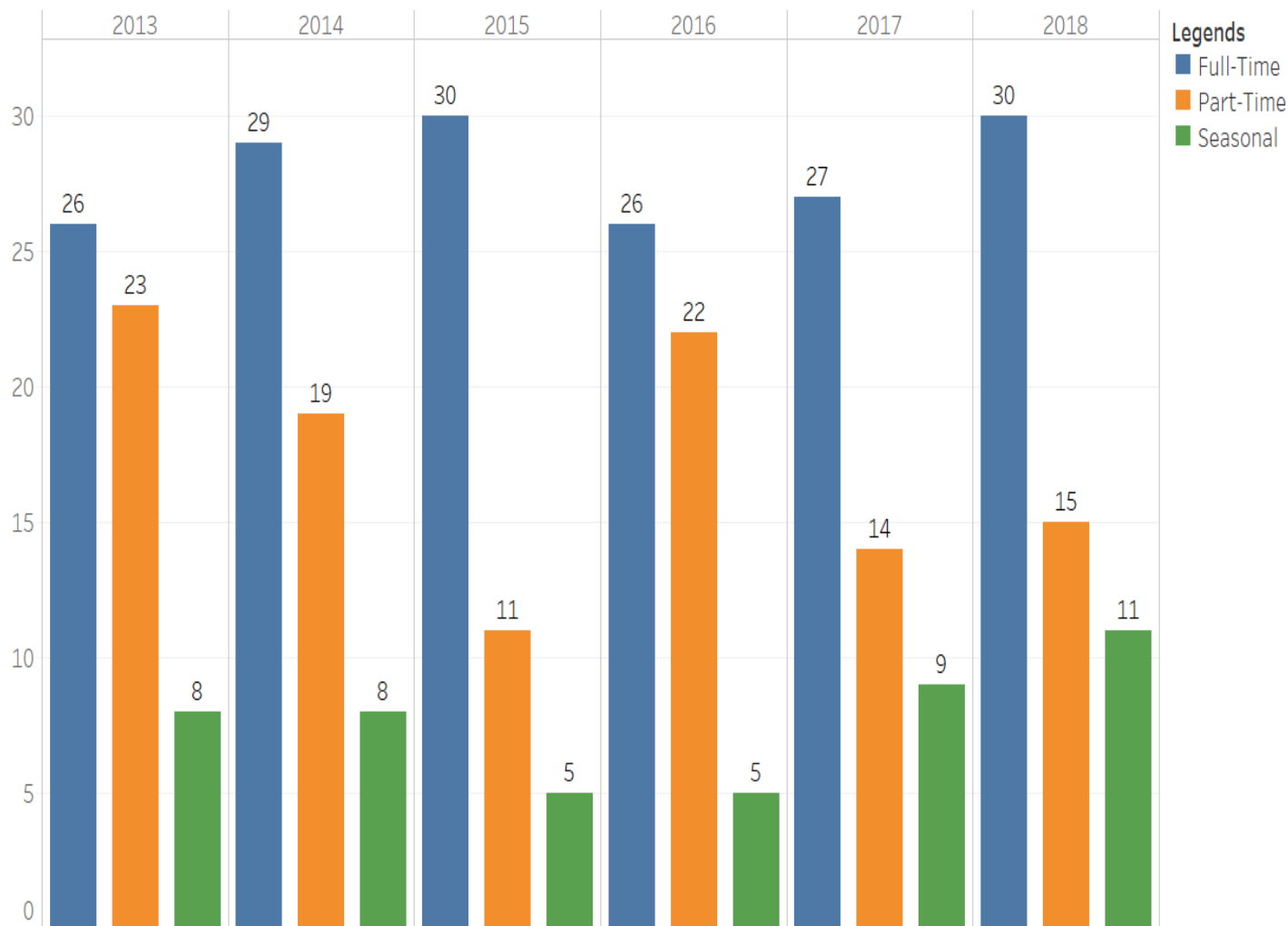
Performance Perspectives

Historical Staffing Levels By Type

When viewed over the past six years, the staffing levels for full-time employees has increased from 26 full time positions in 2013 to 30 full time positions in 2018.

The part-time staffing levels has decreased during the same period from 23 part-time positions in 2013 to 15 part-time positions in 2018.

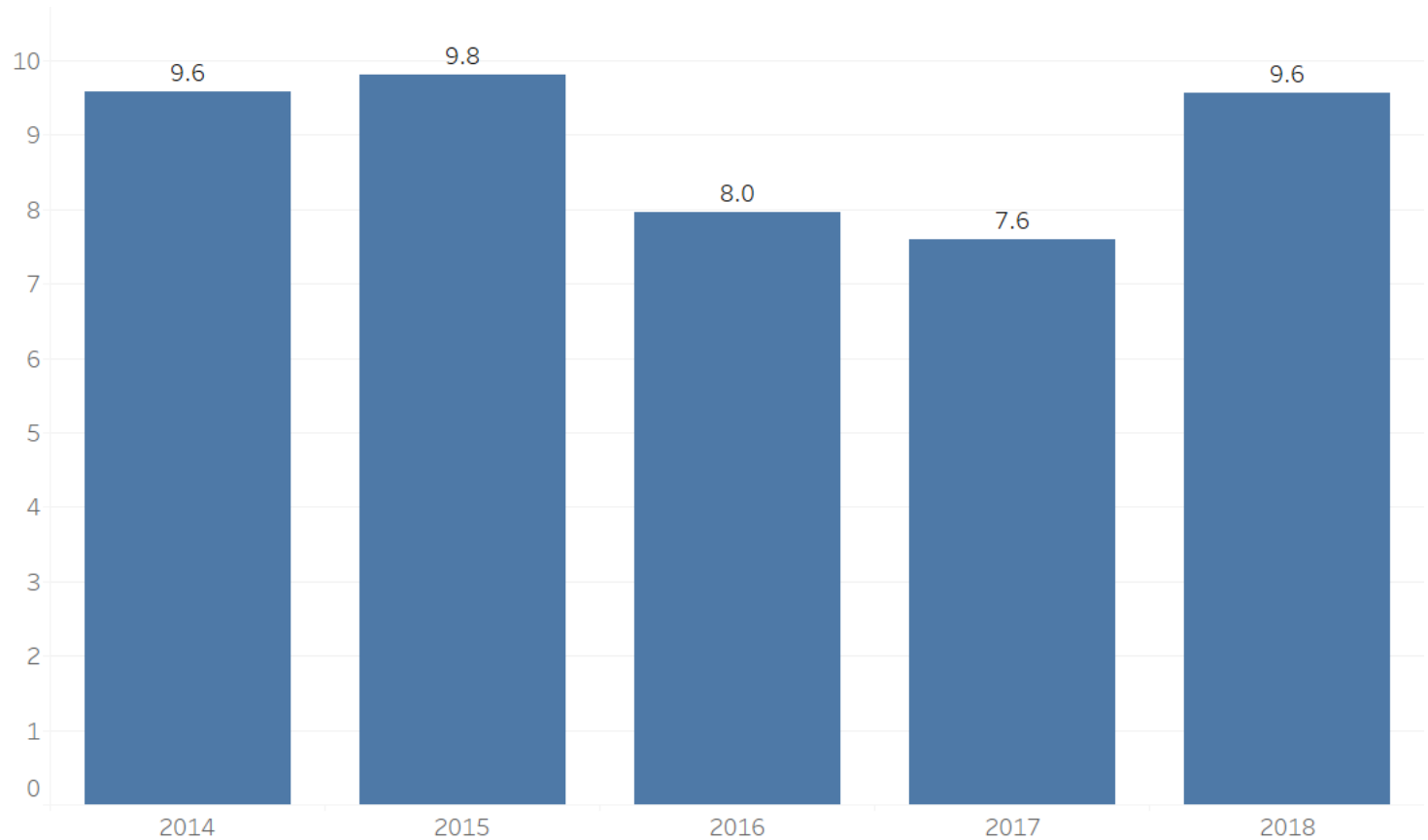
The ratio of part-time staff to full-time staff has averaged 0.63:1, with 2013 at the highest of 0.88:1 and 2015 at the lowest at 0.37:1.



Source – Financial Information Returns, Schedule 80A

Full-Time Staffing Complement Per 1,000 Households

The full-time staffing complement per 1,000 households for the Township has an average of 8.9 between the period of 2014 to 2018. The Township has seen a slight decrease in staffing complement between the years 2016 – 2017 compared to 2014, 2015, and 2018.



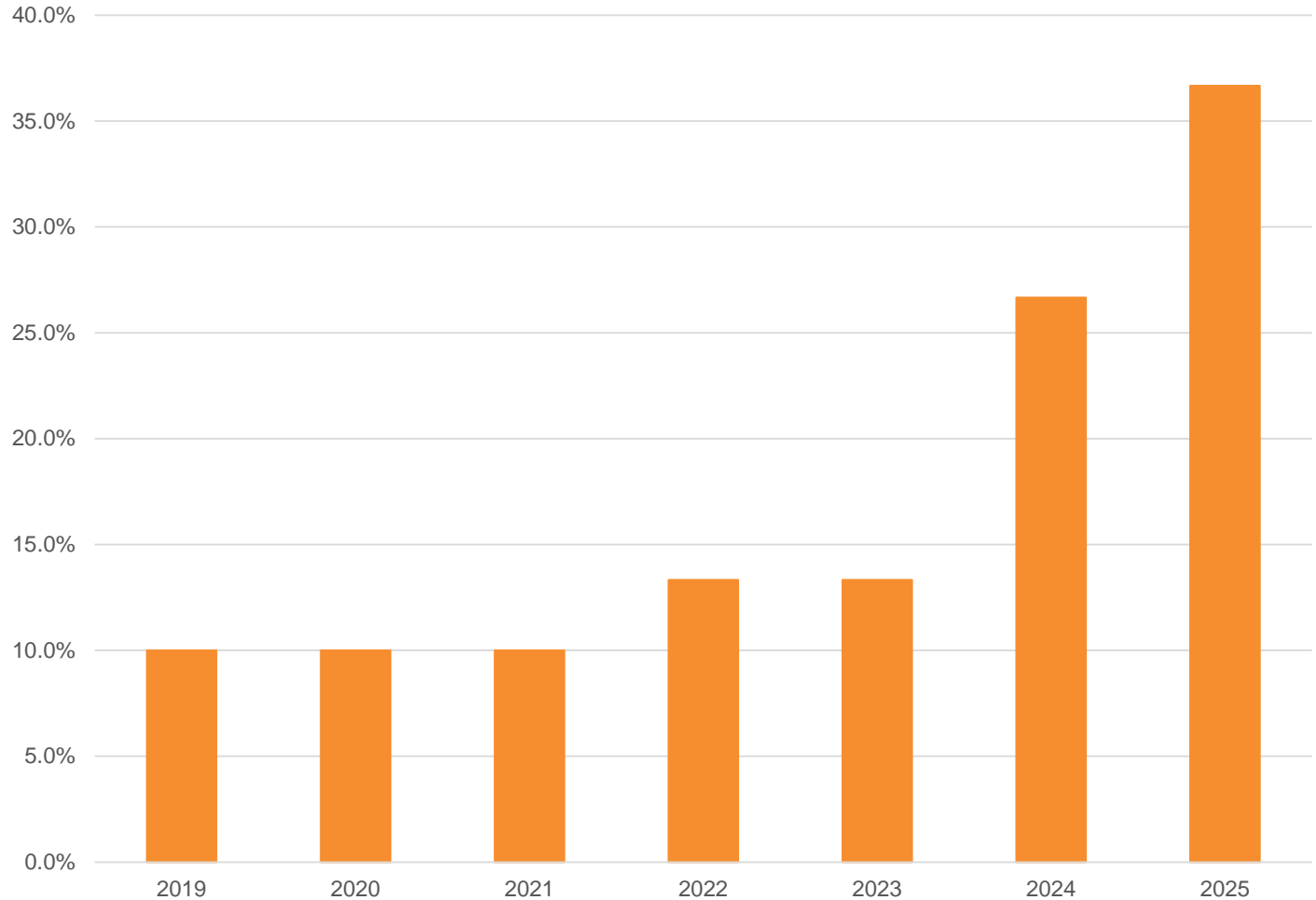
Source – Financial Information Returns, Schedule 2 and 80A

Retirement Profile of Current Municipal Employees

Within the next six years, 11 employees of the Township will be entitled to retire with unreduced pensions.

This number represents approximately 37% of all full-time employees of the Township. This is higher than recent findings of approximately 20%, when this analysis was conducted for other municipalities.

While certain of these positions need to be replaced, the upcoming attrition provides the Township with the opportunity to realign its organizational structure and roles and responsibilities for service delivery.



Source: County of Wellington and Member Municipalities Provided OMERS Data



Performance - Services Perspectives

County of Wellington and Member Municipalities

Service Review

Final Report

Performance Perspectives

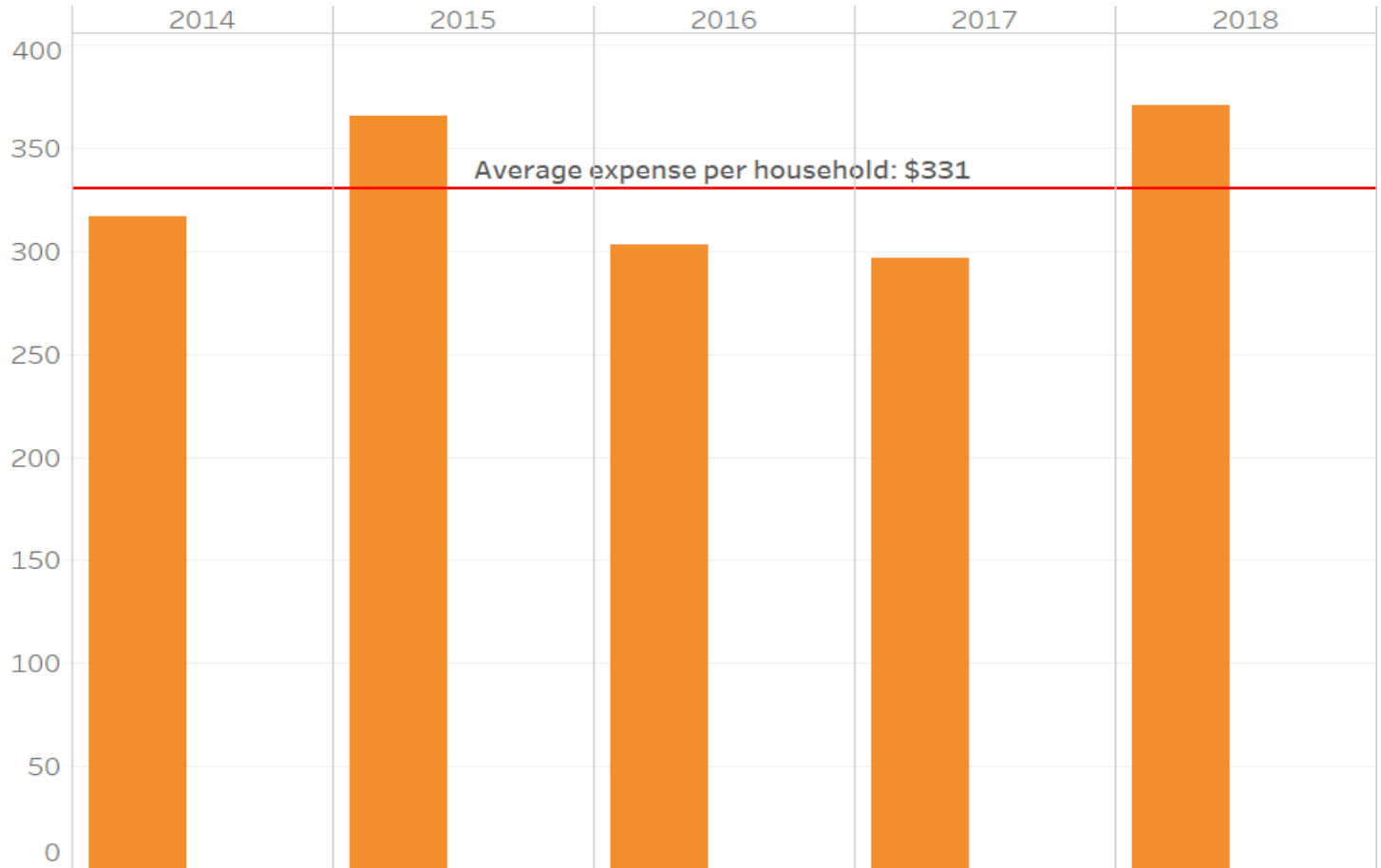
General Government per Household

The Township's general government expenses per household¹ averages at \$331 per household, with 2018 at the highest of \$371 and 2017 at the lowest of \$297.

General government expenses include Council and senior leadership expenses, corporate administration expenses and general overhead.

¹**Average expense per household:** Total expense before adjustments net of amortization (FIR schedule 40 line 0299) divided by the number of households (FIR schedule 2, number of households)

²**Average revenue per household:** User fees and service charges (FIR schedule 12 line 0299)



Legends

- Expense per household
- Revenue per household

Source – Financial Information Returns, Schedule 2, Schedule 12 & Schedule 40

Recreation Programs & Facilities per Household

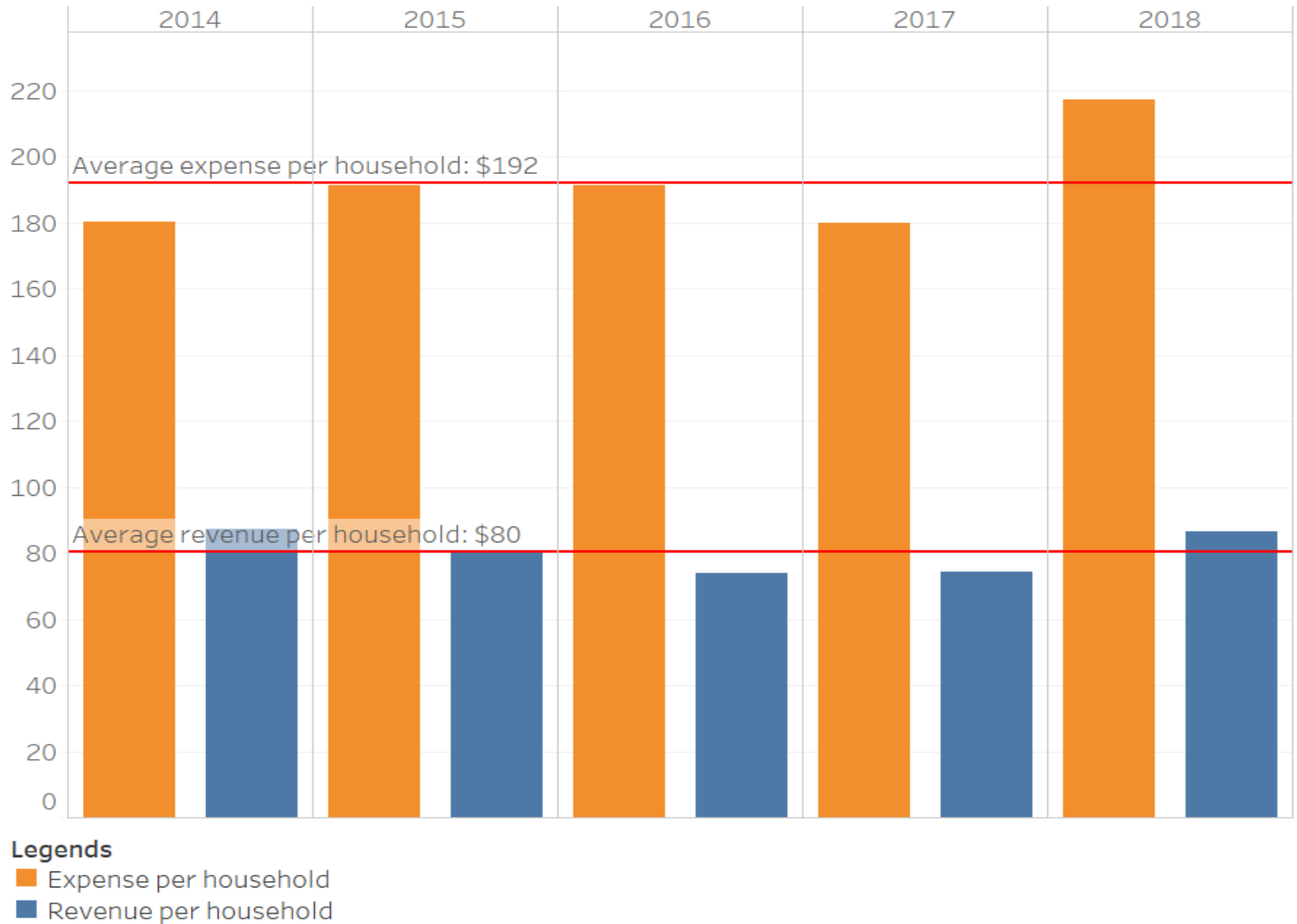
The Township's operating expense for recreation programs and facilities per household¹ averages \$192 per household, with 2018 at the highest of \$217 and 2014 at the lowest of \$180.

The Township's revenue² for recreation programs and facilities per household averages at \$80 per household.

There was a notable increase in recreation expenditures in 2018 when compared to the previous four years.

¹Average expense per household: Total expense before adjustments net of amortization (FIR schedule 40 lines 1620, 1631, 1634) divided by the number of households (FIR schedule 2, number of households)

²Average revenue per household: User fees and service charges (FIR schedule 12 lines 1620, 1631, 1634)



Source – Financial Information Returns, Schedule 2, Schedule 12 & Schedule 40

Performance Perspectives

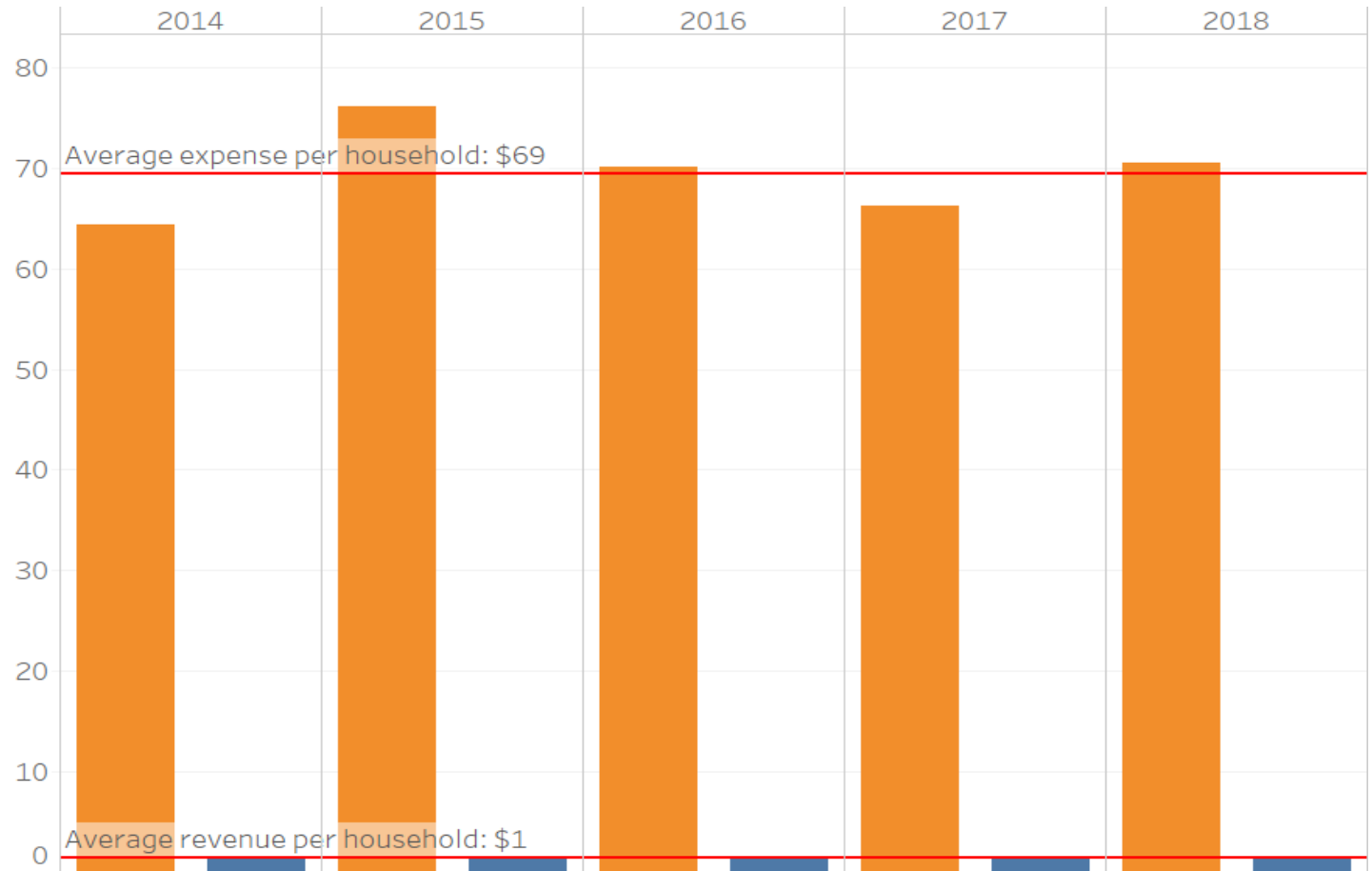
Parks Services per Household

The Township's operating expense for parks per household¹ averages at \$69 per household, with 2015 at the highest of \$76 and 2014 at the lowest of \$64.

There is minimal recovery of park operating expenses through user fees.²

¹**Average expense per household:** Total expense before adjustments net of amortization (FIR schedule 40 line 1610) divided by the number of households (FIR schedule 2, number of households)

²**Average revenue per household:** User fees and service charges (FIR schedule 12 line 1610)



Legends

- Expense per household
- Revenue per household

Source – Financial Information Returns, Schedule 2, Schedule 12 & Schedule 40

Fire Services per Household

The Township's operating expense for fire services per household¹ averages at \$174 per household, with 2018 at the highest of \$192 and 2017 at the lowest of \$161.

There is limited recovery of fire service operating expenses through user fees.²

¹Average expense per household:
Total expense before adjustments net of amortization (FIR schedule 40 line 0410) divided by the number of households (FIR schedule 2, number of households)
²Average revenue per household:
User fees and service charges (FIR schedule 12 line 0410)



Source – Financial Information Returns, Schedule 2, Schedule 12 & Schedule 40

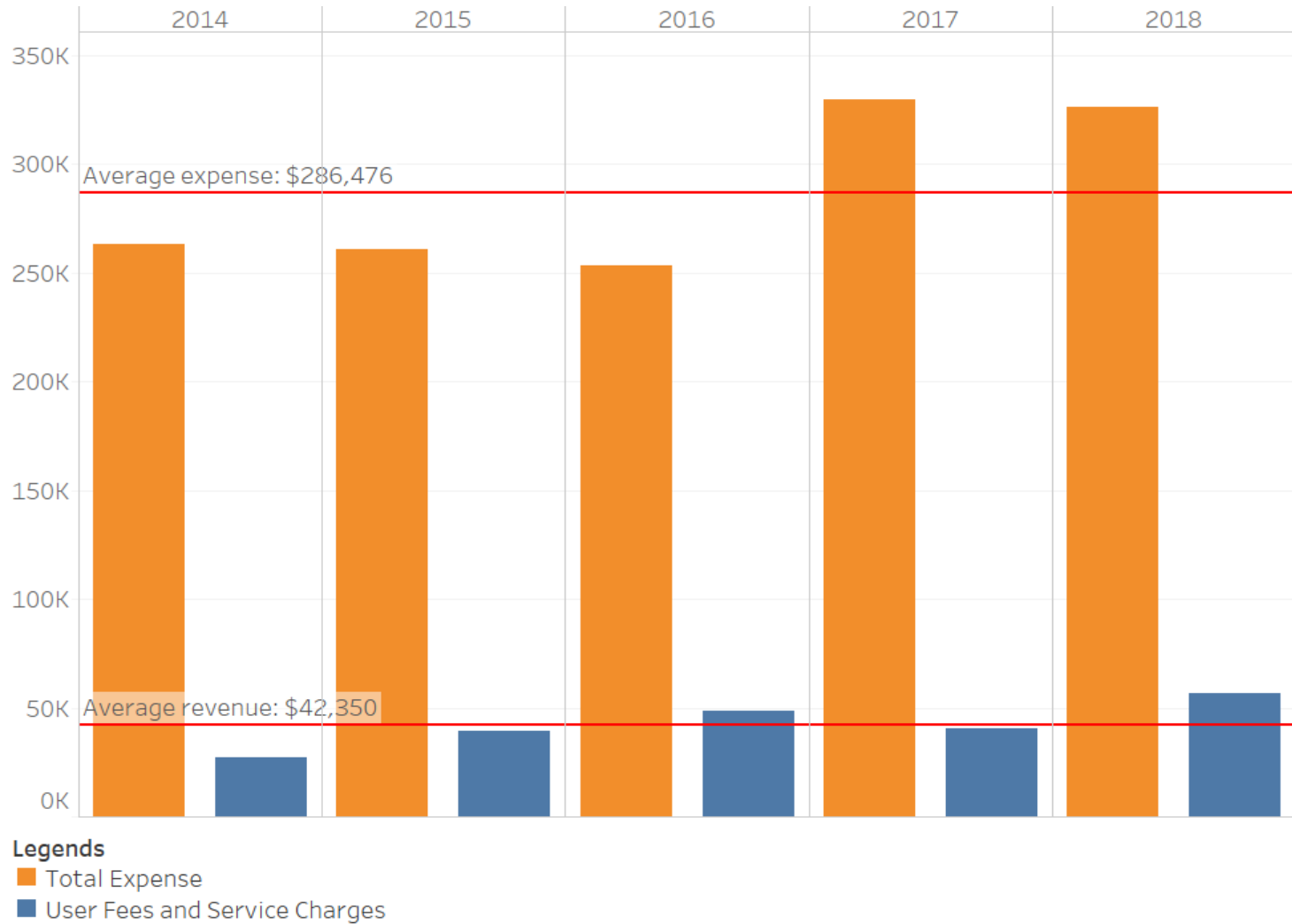
Planning & Development Services

From 2014 to 2018, the Township's Planning and Development expenses¹ have increased from \$263K to \$326K.

Through user fees and recoveries², revenue has increased from \$27K to \$57K.

¹**Total Expenses:** Total expense before adjustments net of amortization (FIR schedule 40 line 1899)

²**User Fees and Service recoveries:** User fees and service charges (FIR schedule 12 line 1899)



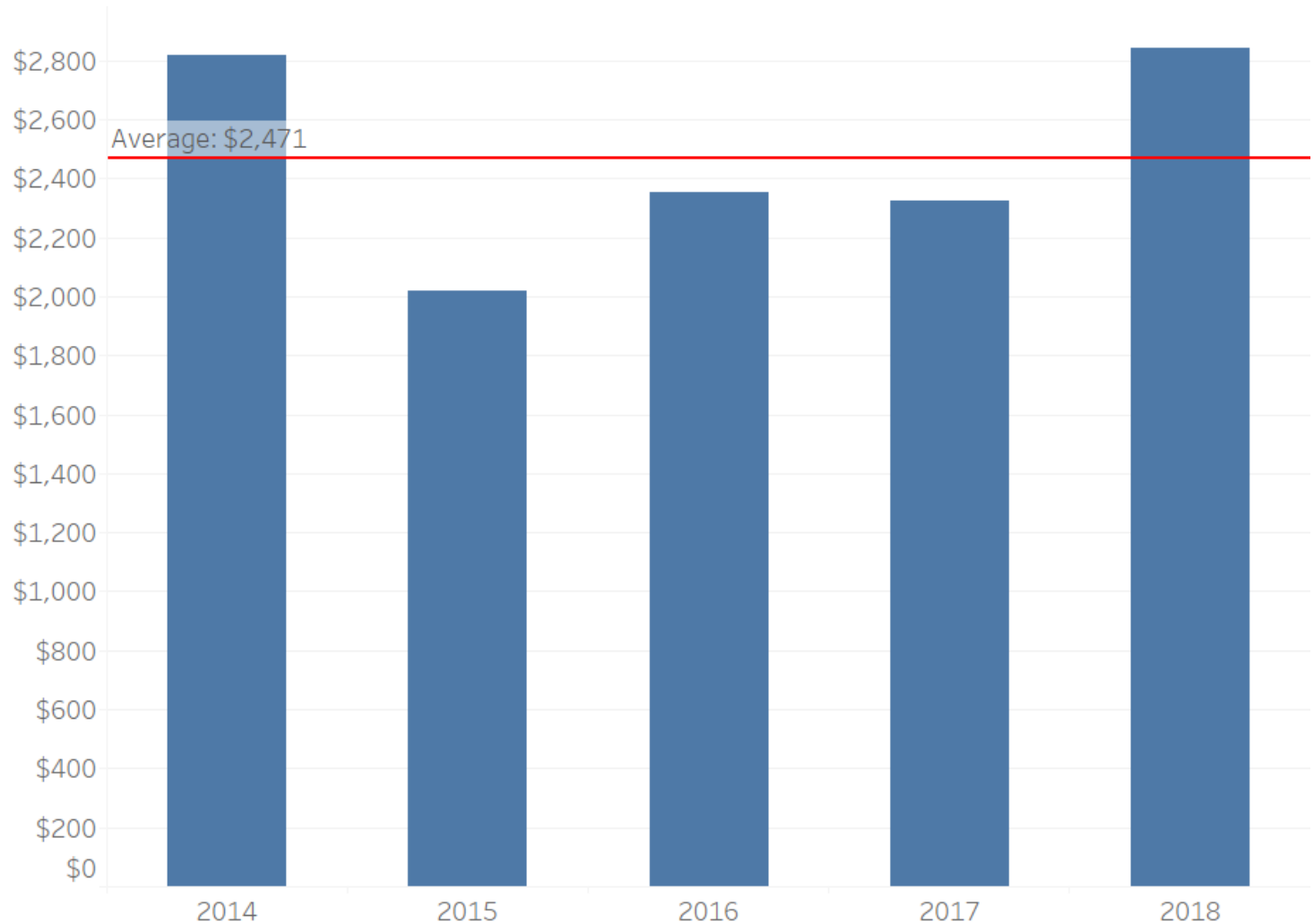
Source – Financial Information Returns, Schedule 12 & 40

Road Maintenance per Lane Kilometre

A lane kilometre is calculated by multiplying the total number of kilometres in the municipal road network by the number of lanes.

The Township's road maintenance expense per lane kilometre has averaged at \$2,471 between 2014 and 2018, with 2018 the highest at \$2,841 per lane kilometre.

Road maintenance includes expenses related to paved and unpaved roads, bridges and culverts, traffic operations and roadside maintenance. Lane kilometre includes total paved and unpaved lane kilometre.

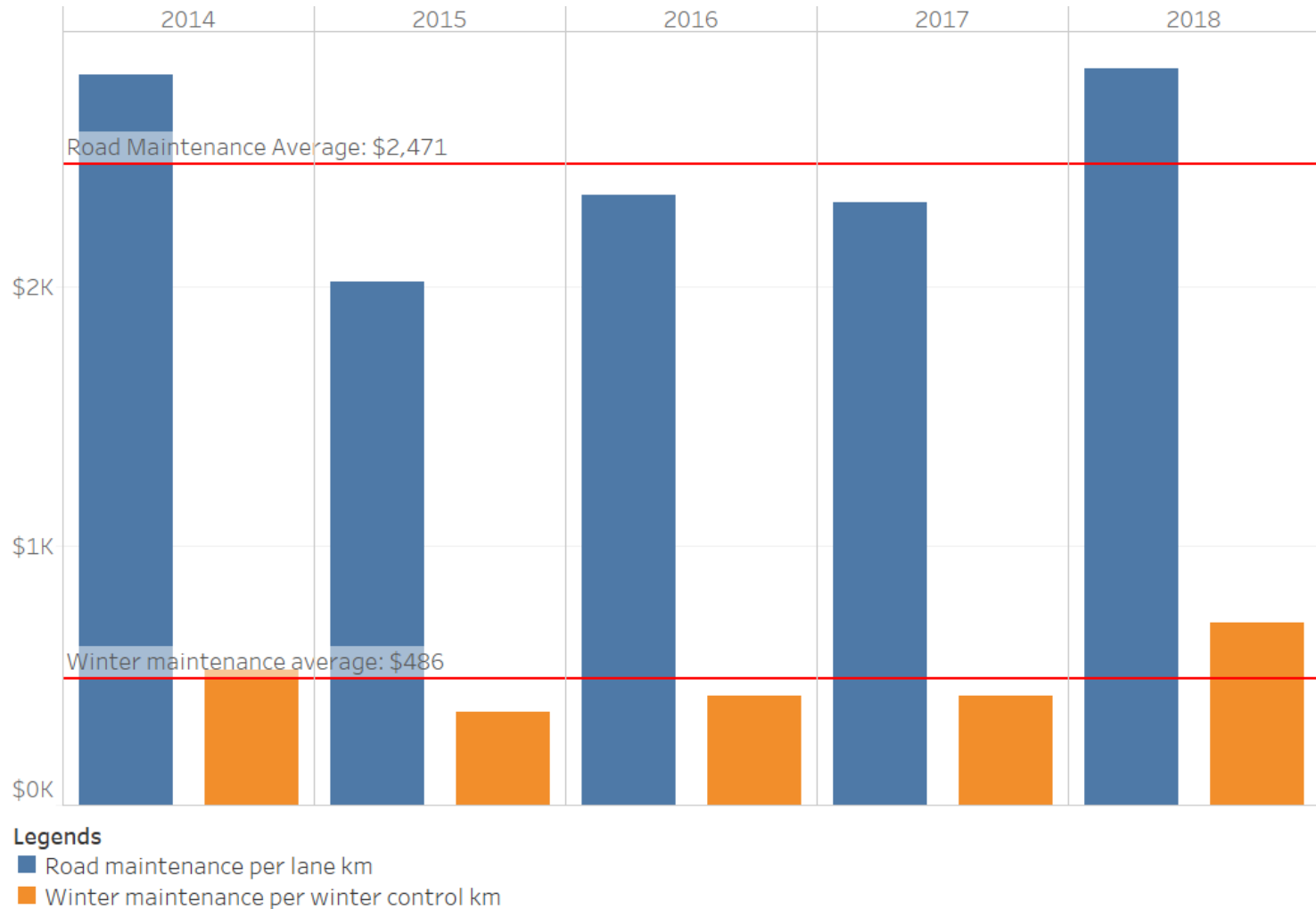


Source – Financial Information Returns, Schedule 12, Schedule 40, & Schedule 80D

Winter Maintenance

Winter maintenance expense per lane kilometre is calculated by taking the total expense for winter maintenance divided by the total lane kilometres of roads maintained during the winter.

The Township's expense per lane kilometre for winter maintenance averaged \$486 between 2014 and 2018.



Source – Financial Information Returns, Schedule 12, Schedule 40, & Schedule 80D

Performance Perspectives

Summary of General Themes

The performance analysis highlights that the Township has been relatively consistent with its financial performance for delivery of services.

General Themes

Municipal Debt

- The Township's debt level has increased significantly since 2017. The Township was also able to significantly increase its discretionary reserve position providing flexibility in its financing options to manage operating and capital demands.

Reserve Balances

- From 2009 to 2018, the Township has nearly tripled its discretionary reserve position providing the Township with flexibility in managing capital demands for growth and infrastructure maintenance. The reserve position relative to tangible capital assets also indicates a strong position for internal financing of its tangible capital assets.

Staffing Levels

- The Township's full-time staffing complement has been relatively consistent since 2013. Part-time staffing complement has fluctuated during the same period of time. The ratio of part-time employees to full-time employees has averaged 0.63:1 from 2013 to 2018.

Operations and Services

- The performance trend analysis indicates there is an opportunity for the Township to review its user fees and recoveries structure to enhance the recovery of municipal service costs.

Taxation Levels

- Among the comparator group, Mapleton's residential taxes per household are the third highest among the comparator group. When the upper tier portion is considered for a combined residential tax analysis, Mapleton is the highest among the comparator group. Mapleton's median current value assessment is below Mono and Wellesley.

Overall

- The performance analysis highlights that the Township of Mapleton is a financially stable municipality; however, the Township will need to explore additional revenue and funding sources to fund anticipated projects while at the same time review its service levels for delivering municipal services.



Appendix A Service Profiles

County of Wellington and Member Municipalities
Service Review
Final Report

Comparative Analysis – Why Compare to Other Communities

For the purposes of the project, five comparator communities were selected as municipal comparators based on population growth, urban/rural characteristics and geography:

Municipality	Population ¹	Households ¹	Area Square KM ²
1. Mapleton	10,527	3,556	535
2. Mono	8,609	3,144	278
3. Wellesley	11,260	3,517	278
4. Blandford – Blenheim	7,399	2,817	382
5. Grey Highlands	7,927	5,502	883
6. Clearview	14,151	6,243	557

The primary purpose of the comparative analysis is to understand the performance of comparator municipalities and to identify opportunities to change how the Township's organization is aligned to deliver municipal services.

- Communities with similar financial benchmarks/service levels – insight into operating efficiencies.
- Communities with different financial benchmarks/service levels – opportunities to change existing organizational structure/processes to reflect common service levels.

Comparing financial performance and taxation levels has both benefits and risks:

- Provides insight into affordability issues; what a peer municipality can achieve with the same resources;
- Assumes that all variables are the same (assessment base, non-taxation revenues); and
- Assumes that taxation and service levels in other communities are 'right'.

Note -

¹ 2017 Financial Information Return, Schedule 02

² Statistics Canada census profile, 2016 census data – land area in square kilometres

³ Household numbers reported in the FIR may contain dwellings occupied by usual residents and non-usual residents

How to Read This Document – Service Profile Legend

Service Profile – Terms and Acronyms

Service Type:

1. **Mandatory** – Legislatively Required
2. **Essential** – Not legislatively required, but service is necessary for the municipality in order to operate reasonably
3. **Traditional** – Service that has been historically provided by the municipality
4. **Other Discretionary** – Unique service only provided by the municipality
- E. **External** – Service is primarily external facing
- I. **Internal** – Service is primarily internal facing

Service Level:

A = Above standard

S = At standard

- S + : Some service levels of the sub-services/activities are higher
- S – : Some service levels of the sub-services/activities are lower

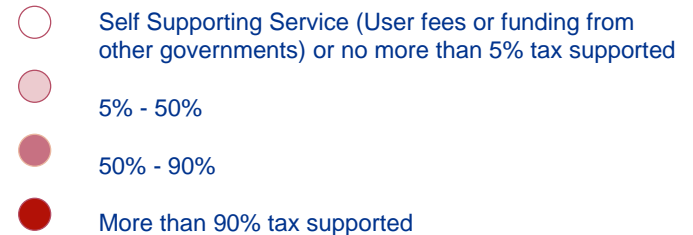
B = Below standard

Service level is assessed against legislative requirements, industry standards, council policies, or contractual agreements.

Budget:

- The budget figures of each service profile are based on the 2019 Budget provided by the County and Member Municipalities to KPMG.

Shade of RED reflects % of tax funding (% of net to gross). For internal services, costs allocated to public services are shown as recoveries



The size of the circle diagram reflects a proportionate scale of each services' budgeted cost to the municipality's total budgeted cost.

Governance and Civic Engagement

A program that encompasses the values and processes through which Council works with an engaged citizenry to ensure decisions meet the common good and reflect the values/needs of the community.

Service Profile

Council Representation

Program	
General Government	
Department	
Office of the CAO Clerks	
Service Type	
Internal	
Budget (\$,000s)	
Employee Related	92
Other	51
Capital	0
Total Costs	143
User Fees/ Recoveries	0
Transfers/ Grants	0
Total Revenues	0
Net Levy	143
FTEs	5.0

Service Description
<p>Council is an elected body that conducts regular meetings to address issues facing the municipality; representing the public and considering the well-being and interests of the municipality, including:</p> <ul style="list-style-type: none"> Developing and evaluating the policies and programs of the municipality; Strategic direction of operations and services provided by the municipality; and Maintaining the financial integrity of the municipality.

Performance & Benchmarking			
<ul style="list-style-type: none"> Mapleton has 0.14 Councillors per 100 households, which is slightly below the average of 0.15. 			
Municipality	Number of councillors	Households	Number of councillors per 100 households
Mapleton	5	3,556	0.14
Mono	5	3,144	0.16
Wellesley	5	3,517	0.14
Blandford - Blenheim	5	2,817	0.18
Grey Highlands	7	5,502	0.13
Clearview	9	6,243	0.14
Average			0.15
Source - 2017 FIR Schedules 02 and Municipality Website			

	Service level		
	Below Standard	At Standard	Above Standard
Service type			

Rationale For Service Level Assessment & Service Type
<ul style="list-style-type: none"> Mandatory service required pursuant to the <i>Municipal Act</i> and the <i>Municipal Elections Act</i>. Performance is consistent with the requirements of the legislation. There is a well-informed Council with strategic focus on economic development and customer service.

Corporate Services

A program that encompasses the collaborative and corporate efforts of the organization to plan, finance and support municipal assets, infrastructure and service delivery.


Service Profile

Clerk Services

Program	
Corporate Services	
Department	
Clerks	
Service Type	
Internal / External	
Budget (\$,000s)	
Employee Related	345
Other	170
Capital	10
Total Costs	525
User Fees/ Recoveries	16
Transfers/ Grants	10
Total Revenues	26
Net Levy	499
FTEs	3.5

Service Description
<p>Clerks provide legislative and administrative support to Council and Committees. In addition, Clerks provide corporate, customer, and statutory services to the public, such as licensing, FOI and records management.</p> <p>Support the CAO in providing overall leadership, strategic direction, and policy setting of the Township's operations.</p>

Performance & Benchmarking			
<ul style="list-style-type: none"> The Township's governance net expense per household is below the average of \$59. 			
Municipality	Total Expenses Net Amortization	Households	Expense per Household
Mapleton	95,963	3,556	27
Mono	113,625	3,144	36
Wellesley	275,683	3,517	78
Blandford - Blenheim	86,462	2,817	31
Grey Highlands	423,387	5,502	77
Clearview	638,605	6,243	102
Average			\$ 59
Source - 2017 FIR Schedules 02 and 40 Line 0240			

Service type	Service level		
	Below Standard	At Standard	Above Standard
Mandatory			
Essential			
Traditional			
Other Discretionary			

Rationale For Service Level Assessment & Service Type
<ul style="list-style-type: none"> Clerk Services are mandatory in accordance with the <i>Municipal Act</i>, and other applicable legislative and bylaw requirements. Services are currently being delivered at a standard service level in accordance with legislative requirements where services are not dissimilar to those of similar municipalities.

Service Profile


Financial Management

Program	
Corporate Services	
Department	
Finance	
Service Type	
Internal / External	
Budget (\$,000s)	
Employee Related	419
Other	206
Capital	0
Total Costs	625
User Fees/ Recoveries	0
Transfers/ Grants	0
Total Revenues	0
Net Levy	625
FTEs	4.2

Service Description
Financial services ensures that the Township's finances are managed in accordance with legislative and contractual requirements as well as provides advice to Council, Advisory Committees and management.
Financial Services provides budgeting and financial planning, accounting, cash and investment management, payroll and benefits, purchasing, asset management, property taxation, water and sewer billing, and grant funding.

Performance & Benchmarking			
<ul style="list-style-type: none"> The Township's corporate management and program support net expense per household is below the average of \$297. 			
Municipality	Total Expenses Net Amortization	Households	Expense per Household
Mapleton	958,888	3,556	270
Mono	1,194,672	3,144	380
Wellesley	990,453	3,517	282
Blandford - Blenheim	666,138	2,817	236
Grey Highlands	1,820,591	5,502	331
Clearview	1,784,907	6,243	286
Average			\$ 297

Source - 2017 FIR Schedules 02 and 40 Line 0250 & 0260

	Service level		
	Below Standard	At Standard	Above Standard
Service type	Mandatory		
	Essential		
	Traditional		
	Other Discretionary		

Rationale For Service Level Assessment & Service Type
<ul style="list-style-type: none"> Financial services are either classified as mandatory or essential as they are required under provincial legislation, such as the Municipal Act, Pension Benefits Act, Trustee Act, Cemetery Act, Excise Tax Act, Retail Sales Tax Act, Procurement, By-Law, Development Charges Act, etc. Overall, service level is slightly above standard with process and system improvements made, such as the use of CaseWare for reporting and budgeting purposes. The Township also implemented a multi-year budgeting process, and is demonstrating continuing efforts to implement more online customer service platforms.

Service Profile

Information Technology

Program	
Corporate Services	
Department	
Finance – contracted service	
Service Type	
Internal	
Budget (\$,000s)	
Employee Related	0
Other	35
Capital	65
Total Costs	100
User Fees/ Recoveries	0
Transfers/ Grants	65
Total Revenues	65
Net Levy	35
FTEs	0

Service Description
Provides, manages and supports robust, reliable, and secure information technology and telecommunications architecture to enable all Township departments to achieve their strategic goals and objectives.

Performance & Benchmarking			
<ul style="list-style-type: none"> The Township's budgeted IT cost per household is the 2nd lowest among the comparator group. 			
Municipality	Budget	Households	Budget per Household
Mapleton	100,000	3,556	28
Mono	N/A - no data		
Wellesley	172,287	3,517	49
Blandford - Blenheim	N/A - no data		
Grey Highlands	103,169	5,502	19
Clearview	364,118	6,243	58
Average			\$ 39
Source - Published 2019 Budget Reports			

	Service level		
	Below Standard	At Standard	Above Standard
Service type	Mandatory		
	Essential		
	Traditional		
	Other Discretionary		

Rationale For Service Level Assessment & Service Type
<ul style="list-style-type: none"> Information Technology services are essential to manage the Township's vast information resources and support operational processes and business decisions. Information Technology services are currently operating below standard as a result of outdated systems, software, equipment that is in need of being updated or replaced. The Township currently does not have a dedicated IT resource and is relying on a third party service provider to support the Township. Asset management and purchasing initiatives present challenges where additional systems, resources and technical expertise support is needed.

Service Profile

Medical and Social Services Facility

Program
Social Services
Department
Office of the CAO

Service Type
External

Budget (\$,000s)

Employee Related	136
Other	216
Capital	0
Total Costs	352
User Fees/ Recoveries	163
Transfers/ Grants	179
Total Revenues	342
Net Levy	10
FTEs	2.4

Service Description
Manages the Mapleton Medical Centre that is leased to health teams to provide residents with medical services, including access to Close-to-Home services.

Performance & Benchmarking

- The Township was the only municipality among the comparator group to report social and family service expenses in the 2017 FIR.

Municipality	Total Expenses Net Amortization	Households	Expense per Household
Mapleton	181,210	3,556	51
Mono	N/A - no data		
Wellesley	N/A - no data		
Blandford - Blenheim	N/A - no data		
Grey Highlands	N/A - no data		
Clearview	N/A - no data		
Average			\$ 51

Source - 2017 FIR Schedules 02 and 40, Line 1299

Service type	Service level		
	Below Standard	At Standard	Above Standard
Mandatory			
Essential			
Traditional			
Other Discretionary			

Rationale For Service Level Assessment & Service Type
<ul style="list-style-type: none"> Essential to provide residents with access to basic and emergency medical care and close-to-home services.

Community Development

A program that aims to achieve a socially progressive and diverse community that offers abundant social opportunities, and the opportunity to live a healthy and active lifestyle.

Service Profile


Arena

Program
Community Development
Department
Public Works
Service Type
External

Budget (\$,000s)	
Employee Related	286
Other	461
Capital	177
Total Costs	924
User Fees/ Recoveries	240
Transfers/ Grants	177
Total Revenues	417
Net Levy	507
FTEs	3.6

Service Description
Provides arena access and programming services to the community through accessible and affordable means to promote wellness and leisure activities to all residents.
The Township's main arena facility is the PMD Arena Complex that features an ice pad for winter sports and is used for indoor sports and events during the rest of the calendar year.

Performance & Benchmarking			
<ul style="list-style-type: none"> The Township's Recreation Facility (All Other) net cost per household of \$180 is the 3rd highest among the comparator group. 			
Municipality	Total Expenses Net Amortization	Households	Expense per Household
Mapleton	639,942	3,556	180
Mono	114,980	3,144	37
Wellesley	1,243,802	3,517	354
Blandford - Blenheim	625,665	2,817	222
Grey Highlands	868,175	5,502	158
Clearview	1,000,901	6,243	160
Average			\$ 185
Source - 2017 FIR Schedule 02 and 40, Line 1634			

Service type	Service level		
	Below Standard	At Standard	Above Standard
			
Mandatory			
Essential			
Traditional			
Other Discretionary			

Rationale For Service Level Assessment & Service Type
<ul style="list-style-type: none"> Arena access is a traditional service of the municipality. The service is not guided by specific legislation but is expected to perform in accordance within Council policy and related provincial legislation. Access and programming support include ice rental, facility/room rentals, and admissions/registration booking. Services are delivered at standard based on Council direction and community partnership agreements. Currently, the Township does not have its own aquatic facility.

Service Profile

Community Centre

Program	
Community Development	
Department	
Public Works	
Service Type	
External	

Budget (\$,000)	
Employee Related	39
Other	115
Capital	69
Total Costs	223
User Fees/ Recoveries	47
Transfers/ Grants	69
Total Revenues	116
Net Levy	107
FTEs	0.6

Service Description
<p>Services to the public to provide clean, safe, accessible and affordable services and facilities to residents to promote recreation, cultural and social opportunities.</p> <p>The Township currently has three community centres operating through community partnership groups.</p>

Performance & Benchmarking			
<ul style="list-style-type: none"> The Township's Recreation Facility (All Other) net cost per household of \$180 is the 3rd highest among the comparator group. 			
Municipality	Total Expenses Net Amortization	Households	Expense per Household
Mapleton	639,942	3,556	180
Mono	114,980	3,144	37
Wellesley	1,243,802	3,517	354
Blandford - Blenheim	625,665	2,817	222
Grey Highlands	868,175	5,502	158
Clearview	1,000,901	6,243	160
Average			\$ 185
Source - 2017 FIR Schedule 02 and 40, Line 1634			

Service type	Service level		
	Below Standard	At Standard	Above Standard
Mandatory			
Essential			
Traditional			
Other Discretionary			

Rationale For Service Level Assessment & Service Type
<ul style="list-style-type: none"> Community Centre is a traditional service offered by the Township for access to special events and recreation programs. Services are delivered at standard based on Council direction and community partnership agreements.

Service Profile


Parks & Open Spaces

Program	
Community Development	
Department	
Public Works	
Service Type	
External	

Budget (\$,000s)	
Employee Related	163
Other	142
Capital	75
Total Costs	380
User Fees/ Recoveries	6
Transfers/ Grants	75
Total Revenues	81
Net Levy	299
FTEs	2.5

Service Description
This service includes the operations and maintenance of parks, trails and open space. This includes parkland, wood lots and open spaces, play structures, and sports fields.

Performance & Benchmarking			
<ul style="list-style-type: none"> The Township has the 3rd lowest net expense per household for Parks amongst the comparator group. 			
Municipality	Total Expenses Net Amortization	Households	Expense per Household
Mapleton	235,646	3,556	66
Mono	426,390	3,144	136
Wellesley	N/A - no data		
Blandford - Blenheim	93,053	2,817	33
Grey Highlands	50,481	5,502	9
Clearview	500,646	6,243	80
Average			\$ 65
Source - 2017 FIR Schedules 02 and 40, Line 1610			

Service type	Service level		
	Below Standard	At Standard	Above Standard
			
Mandatory			
Essential			
Traditional			
Other Discretionary			

Rationale For Service Level Assessment & Service Type
<ul style="list-style-type: none"> All municipalities traditionally offer access to community parks for residents and visitors, while the ratio of parks per 1,000 of population may vary. This service also includes wood lot access, and recreational trails. This service is being maintained at standard.

Service Profile

Cemeteries

Program
Community Development
Department
Public Works
Service Type
External

Budget (\$,000s)	
Employee Related	58
Other	36
Capital	0
Total Costs	94
User Fees/ Recoveries	13
Transfers/ Grants	0
Total Revenues	13
Net Levy	81
FTEs	0.6

Service Description
Cemetery services provides families and the community with attractive properties that are protected and preserved, and to provide a variety of products and services for the respectful disposition of the deceased while meeting legislated requirements.

Performance & Benchmarking			
<ul style="list-style-type: none"> The Township has the 2nd highest net expense per household for Cemeteries amongst the comparator group. 			
Municipality	Total Expenses Net Amortization	Households	Expense per Household
Mapleton	58,389	3,556	16
Mono	15,751	3,144	5
Wellesley	3,230	3,517	1
Blandford - Blenheim	49,713	2,817	18
Grey Highlands	72,623	5,502	13
Clearview	70,736	6,243	11
Average			\$ 11
Source - 2017 FIR Schedule 02 and 40, Line 1040			

	Service level		
	Below Standard	At Standard	Above Standard
Service type	Mandatory		
	Essential		
	Traditional		
	Other Discretionary		

Rationale For Service Level Assessment & Service Type
<ul style="list-style-type: none"> Cemeteries are a mandatory service that is guided by the Funeral, Burial and Cremation Services Act. Operations and maintenance is delivered at standard.

Environmental Protection

A program that focuses on the environmental health and vibrancy of the community's natural assets and how they interface with the built environment.

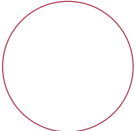
Service Profile

Water Distribution

Program	
Environmental Protection	
Department	
Public Works	
Service Type	
External	
Budget (\$,000s)	
Employee Related	84
Other	443
Capital	155
Total Costs	682
User Fees/ Recoveries	529
Transfers/ Grants	153
Total Revenues	682
Net Levy	0
FTEs	0.8

Service Description
Distribution of clean, safe drinking water to all properties connected to the Township's municipal water supply systems.
This includes all support and maintenance activities that are performed in order to achieve this service, including source water protection and conservation authority type activities.

Performance & Benchmarking			
<ul style="list-style-type: none"> The Township's water treatment and distribution cost per household is the 2nd lowest among the comparator group. 			
Municipality	Total Expense Net Amortization	Households	Expense per Household
Mapleton	413,285	3,556	116
Mono	521,549	3,144	166
Wellesley	N/A - no data		
Blandford - Blenheim	N/A - no data		
Grey Highlands	502,395	5,502	91
Clearview	1,354,734	6,243	217
Average			\$ 148
<i>Source - 2017 FIR Schedule 02 and Schedule 40, Line 0831 + 0832</i> <i>Households - Reflects FIR data that contains both households connected to water system & use of private wells.</i>			

Service type	Service level		
	Below Standard	At Standard	Above Standard
Mandatory			
Essential			
Traditional			
Other Discretionary			

Rationale For Service Level Assessment & Service Type
<ul style="list-style-type: none"> The supply and distribution of safe drinking water is a mandatory service to protect public health and property. The Safe Drinking Water Act, the Ontario Water Resources Act, individual ECAs and the Clean Water Act dictate the service level for water supply and distribution. 24/7 (uninterrupted) supply of clean safe drinking water is consistently achieved. The Township currently partners with a third party service provider to maintain and operate the water distribution system.

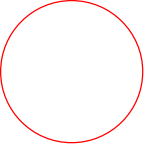
Service Profile

Wastewater Collection

Program	
Environmental Protection	
Department	
Public Works	
Service Type	
External	
Budget (\$,000s)	
Employee Related	73
Other	581
Capital	943
Total Costs	1,597
User Fees/ Recoveries	667
Transfers/ Grants	930
Total Revenues	1,597
Net Levy	0
FTEs	0.65

Service Description
Collection of sanitary wastewater from all connected properties within the Township to the sewage system. This includes maintenance of all pumping stations and the collection system and associated support activities that are performed in order to achieve this service.

Performance & Benchmarking			
<ul style="list-style-type: none"> The Township's wastewater collection and treatment cost per household is the 2nd highest among the comparator group. 			
Municipality	Total Expense Net Amortization	Households	Expense per Household
Mapleton	395,803	3,556	111
Mono	N/A - no data		
Wellesley	N/A - no data		
Blandford - Blenheim	N/A - no data		
Grey Highlands	534,097	5,502	97
Clearview	1,041,191	6,243	167
Average			\$ 125
<i>Source - 2017 FIR Schedule 02 and Schedule 40, Line 0811 + 0812</i> <i>Households - Reflects FIR data that contains both households connected to wastewater system & use of private septic.</i>			

Service type	Service level		
	Below Standard	At Standard	Above Standard
Mandatory			
Essential			
Traditional			
Other Discretionary			

Rationale For Service Level Assessment & Service Type
<ul style="list-style-type: none"> Wastewater collection and treatment is a mandatory service to protect public health, property and the environment. The Federal Fisheries Act, the Ontario Water Resources Act, the Environmental Protection Act and the individual ECAs dictate the service level for wastewater collection. The Township currently partners with a third party service provider to maintain and operate the wastewater collection system. Wastewater operators are licensed per Ont. Reg. 129/04.

Property Development

A program aimed at encouraging property owners to develop their properties, maintain/increase property values and to do so in compliance with applicable legislation, by-laws and regulations.


Service Profile

Land Use Planning

Program	
Property Development	
Department	
Clerks	
Service Type	
External	
Budget (\$,000s)	
Employee Related	174
Other	198
Capital	0
Total Costs	372
User Fees/ Recoveries	98
Transfers/ Grants	11
Total Revenues	109
Net Levy	263
FTEs	1.2

Service Description
<p>Establishes and provides updates/amendments to the Township's Zoning By-law. Population and employment forecasts; residential, commercial, industrial inventories; and housing activity are monitored for growth management and community improvement plans.</p> <p>Administration of all development planning applications, including site plans, minor variances, etc.</p>

Performance & Benchmarking			
<ul style="list-style-type: none"> The Township is above the average of \$67 for the net expense per household of Planning & Development cost. 			
Municipality	Total Expenses Net Amortization	Households	Expense per Household
Mapleton	329,758	3,556	93
Mono	387,005	3,144	123
Wellesley	191,221	3,517	54
Blandford - Blenheim	63,098	2,817	22
Grey Highlands	4,676	5,502	1
Clearview	670,586	6,243	107
Average			\$ 67
Source - 2017 FIR Schedules 02 and 40, Line 1899			

	Service level		
	Below Standard	At Standard	Above Standard
Service type			

Rationale For Service Level Assessment & Service Type
<ul style="list-style-type: none"> An Official Plan is mandated by the <i>Planning Act</i> and is required to be reviewed every 5 years. Development approvals is a mandatory service under the <i>Planning Act</i>. The Township meets legislative deadlines for both planning and application review type activities. The Township currently does not have dedicated planners where the Township relies on the County for Official Plan and technical support.


Service Profile

Economic Development

Program	
Property Development	
Department	
Clerks	
Service Type	
Internal / External	
Budget (\$,000s)	
Employee Related	78
Other	237
Capital	0
Total Costs	315
User Fees/ Recoveries	32
Transfers/ Grants	0
Total Revenues	32
Net Levy	283
FTEs	1.0

Service Description
Economic Development is a service mandated by Council as a strategic priority to attract new assessment growth as well as retaining and growing the existing assessment base in the Township of Mapleton.

Performance & Benchmarking			
<ul style="list-style-type: none"> The Township's budgeted economic development cost per household is above the average of \$44.57. 			
Municipality	Budget	Households	Budget per Household
Mapleton	315,812	3,556	88.81
Wellesley	20,000	3,517	5.69
Grey Highlands	352,708	5,502	64.11
Clearview	377,500	6,243	60.47
Mono	11,960	3,144	3.80
Blandford - Blenheim	N/A - no data		
Average			\$ 44.57
<i>Source - Published 2019 Budget Reports</i>			

Service type	Service level		
	Below Standard	At Standard	Above Standard
Mandatory			
Essential			
Traditional			
Other Discretionary			

Rationale For Service Level Assessment & Service Type
<ul style="list-style-type: none"> Service levels established by management through direction of Council. Priorities and actions to be undertaken are set out in the Township's 2019 – 2022 Strategic Plan. This service is essential for a long term sustainable community and to ensure continuous assessment is available to mitigate the impact of financial risks on the municipal budget.

Public Safety

A program aimed at protecting people and property through fire services, emergency management and enforcement of legislation related to building safety, property standards and animal control, with a view to increasing the safety and security of our citizens.

Service Profile

Bylaw Enforcement

Program	
Public Safety	
Department	
Building	
Service Type	
External	
Budget (\$,000s)	
Employee Related	10
Other	2
Capital	0
Total Costs	12
User Fees/ Recoveries	2
Transfers/ Grants	0
Total Revenues	2
Net Levy	10
FTEs	0.1

Service Description
<p>By-laws and licensing regulations are enacted to encourage residents and businesses to be responsible and respectful of their neighbours and to contribute to the health, safety and vibrancy of the community.</p> <p>By-law enforcement is responsible for the investigation, administration and enforcement of the majority of Township by-laws.</p>

Performance & Benchmarking			
<ul style="list-style-type: none"> The Township's Protective Inspection and Control expense per household of \$7 is the lowest among the comparator group. 			
Municipality	Total Expenses Net Amortization	Households	Expense per Household
Mapleton	23,146	3,556	7
Mono	74,881	3,144	24
Wellesley	45,243	3,517	13
Blandford - Blenheim	69,155	2,817	25
Grey Highlands	249,205	5,502	45
Clearview	217,103	6,243	35
Average			\$ 25
Source - 2017 FIR Schedules 02 and 40, Line 0440			

	Service level		
	Below Standard	At Standard	Above Standard
Service type			

Rationale For Service Level Assessment & Service Type
<ul style="list-style-type: none"> By-law enforcement is guided by municipal by-laws and the Provincial Offences Act (POA), the Building Code, the Planning Act and the Municipal Act. It is a mandatory service; the Township seeks compliance and has an obligation to enforce its bylaws and applicable provincial statutes when required. The Township's level of service is at standard; bylaw enforcement is based upon a complaint driven basis.


Service Profile

Building Inspections

Program	
Public Safety	
Department	
Building	
Service Type	
External	
Budget (\$,000s)	
Employee Related	332
Other	127
Capital	50
Total Costs	509
User Fees/ Recoveries	459
Transfers/ Grants	50
Total Revenues	509
Net Levy	0
FTEs	4.7

Service Description
A service that provides building permits for the construction or demolition of a building or structure on a property. The service includes plan review for compliance with the Ontario Building Code and applicable law, and performing required building and mechanical inspections under the Building Code Act.

Performance & Benchmarking			
<ul style="list-style-type: none"> The net expense per household for the Township's building permit and inspection services is above the average of \$78 per household. 			
Municipality	Total Expenses Net Amortization	Households	Expense per Household
Mapleton	537,736	3,556	151
Mono	N/A - no data		
Wellesley	354,667	3,517	101
Blandford - Blenheim	223,462	2,817	79
Grey Highlands	-	5,502	-
Clearview	362,768	6,243	58
Average			\$ 78
Source - 2017 FIR Schedules 02 and 40, Line 0445			

	Service level		
	Below Standard	At Standard	Above Standard
Service type	Mandatory		
	Essential		
	Traditional		
	Other Discretionary		

Rationale For Service Level Assessment & Service Type
<ul style="list-style-type: none"> Building Inspection services are required by legislation – the Ontario Building Code. Service level is at standard and determined by the Ontario Building Code and associated regulations.


Service Profile

Fire

Program	
Public Safety	
Department	
Fire	
Service Type	
Internal / External	
Budget (\$,000s)	
Employee Related	356
Other	392
Capital	386
Total Costs	1,134
User Fees/ Recoveries	60
Transfers/ Grants	385
Total Revenues	445
Net Levy	689
FTEs	1.4 (excludes volunteers)

Service Description
<p>The Township's Fire and Emergency Response team provides fire suppression, medical aid, auto extrication, emergency rescue, and fire safety education.</p> <p>Current staffing is comprised of 1 full-time personnel and 45 volunteer paid-on-call firefighters operating from two stations.</p>

Performance & Benchmarking			
<ul style="list-style-type: none"> Fire expense per household of \$161 is below the average of \$191 among the comparator group. 			
Municipality	Total Expenses Net Amortization	Households	Expense per Household
Mapleton	573,671	3,556	161
Mono	929,164	3,144	296
Wellesley	600,878	3,517	171
Blandford - Blenheim	627,094	2,817	223
Grey Highlands	487,538	5,502	89
Clearview	1,274,207	6,243	204
Average			\$ 191
Source - 2017 FIR Schedules 02 and 40, Line 0410			

	Service level		
	Below Standard	At Standard	Above Standard
Service type			
Mandatory			
Essential			
Traditional			
Other Discretionary			

Rationale For Service Level Assessment & Service Type
<ul style="list-style-type: none"> Fire rescue service is a mandatory service under the Fire Protection and Prevention Act, 1997. The service level is generally at standard for a volunteer-based delivery model.

Service Profile

Animal Control

Program	
Public Safety	
Department	
Building - Contracted Service	
Service Type	
External	
Budget (\$,000s)	
Employee Related	0
Other	27
Capital	0
Total Costs	27
User Fees/ Recoveries	13
Transfers/ Grants	0
Total Revenues	13
Net Levy	14
FTEs	0

Service Description
Providing animal control which protects the public from animals and promotes responsible canine ownership, standards of care and the overall well being of pets. Services include enforcement, animal rescue, investigation, and rehabilitation efforts.

• The Township has the 3rd highest budgeted animal control cost per household among the comparator group.

Municipality	Budget	Households	Budget per Household
Mapleton	26,900	3,556	7.56
Wellesley	58,192	3,517	16.55
Grey Highlands	54,400	5,502	9.89
Clearview	9,300	6,243	1.49
Mono	18,100	3,144	5.76
Blandford - Blenheim	17,850	2,817	6.34
Average			\$ 7.93

Source - Published 2019 Budget Reports

Service type	Service level		
	Below Standard	At Standard	Above Standard
Mandatory			
Essential			
Traditional			
Other Discretionary			

Rationale For Service Level Assessment & Service Type
<ul style="list-style-type: none"> Services are delivered at standard in accordance with Township By-Law and Ontario SPCA Act.

Service Profile

Emergency Management

Program	
Public Safety	
Department	
Fire	
Service Type	
Internal / External	
Budget (\$,000s)	
Employee Related	0
Other	7
Capital	0
Total Costs	7
User Fees/ Recoveries	0
Transfers/ Grants	0
Total Revenues	0
Net Levy	7
FTEs	0

Service Description
Prepare the corporation to respond to emergencies and disasters through training and exercises, plans and procedures, risk analysis, and the maintenance of one emergency operation center. Educate citizens on emergency preparedness and how to respond to emergencies.

Performance & Benchmarking			
<ul style="list-style-type: none"> The Township did not report any emergency measures related costs in the 2017 FIR Schedules. 			
Municipality	Total Expenses Net Amortization	Households	Expense per Household
Mapleton	N/A - no data		
Mono	N/A - no data		
Wellesley	5,587	3,517	1.59
Blandford - Blenheim	4,828	2,817	1.71
Grey Highlands	N/A - no data		
Clearview	65,804	6,243	10.54
Average			4.61
Source - 2017 FIR Schedules 02 and 40, Line 0450			

	Service level		
	Below Standard	At Standard	Above Standard
Service type	Mandatory		
	Essential		
	Traditional		
	Other Discretionary		

Rationale For Service Level Assessment & Service Type
<ul style="list-style-type: none"> Services required pursuant to the Emergency Management and Civil Protection Action, the Ontario Regulation 380/04, and standards as set out by Emergency Management Ontario.

Transportation

A program that focuses on the movement of people and goods through the delivery of appropriate infrastructure.

Service Profile

Road Maintenance

Program
Transportation
Department
Public Works
Service Type
External

Budget (\$,000s)

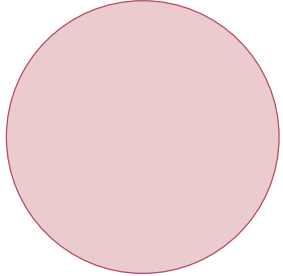
Employee Related	574
Other	3,538
Capital	3,170
Total Costs	7,282
User Fees/ Recoveries	986
Transfers/ Grants	3,240
Total Revenues	4,226
Net Levy	3,056
FTEs	7.1

Service Description
<p>Providing access to the Township's roads is a mandatory public service that enables road users to travel to destinations to carry out their daily activities. Some aspects of this service are required by Provincial legislation.</p> <p>Provides services such as new construction, reconstruction and ongoing maintenance of the Township roads and sidewalks.</p>

The Township’s paved and unpaved road expense per lane kilometer are below the average of the comparator group.

	Roads - Paved			Roads - Unpaved		
Municipality	Total Expenses Net Amortization	Total Paved Lane Km	Expense / Lane Km	Total Expenses Net Amortization	Total Unpaved Lane Km	Expense / Lane Km
Mapleton	215,620	414	521	378,392	332	1,140
Mono	52,798	70	754	602,364	180	3,346
Wellesley	586,323	196	2,991	1,058,055	242	4,372
Blandford - Blenheim	509,416	195	2,612	654,684	410	1,597
Grey Highlands	81,881	462	177	1,520,405	892	1,704
Clearview	1,347,893	539	2,501	708,267	478	1,482
Average			\$ 1,593			\$ 2,274

Source - 2017 FIR Schedules 80D and 40, Line 0611 & 0612

Service type	Service level		
	Below Standard	At Standard	Above Standard
Mandatory			
Essential			
Traditional			
Other Discretionary			

Rationale For Service Level Assessment & Service Type
<ul style="list-style-type: none"> Roadways are maintained according to the Minimum Maintenance Standards (MMS) established by the Province. Required pursuant to the Municipal Act, the Highway Traffic Act, and the Accessibility for Ontarians with Disabilities Act. Right of Way Infrastructure Maintenance meets target levels, i.e. minimum maintenance standards.


Service Profile

Winter Maintenance

Program	
Transportation	
Department	
Public Works	
Service Type	
External	
Budget (\$,000s)	
Employee Related	176
Other	218
Capital	0
Total Costs	394
User Fees/ Recoveries	61
Transfers/ Grants	0
Total Revenues	61
Net Levy	333
FTEs	2.1

Service Description
Plans and delivers winter control services for the Township, including plowing/salting and required removal on roads, sidewalks, and parking lots throughout the Township.

Performance & Benchmarking			
<ul style="list-style-type: none"> The Township's winter maintenance net expense per winter lane kilometer maintained of \$421 is below the average of \$710. 			
Municipality	Total Expenses Net Amortization	Winter Lane Km Maintained	Expense / Winter Lane Km Maintained
Mapleton	292,506	694	421
Mono	490,343	250	1,961
Wellesley	135,949	876	155
Blandford - Blenheim	153,422	603	254
Grey Highlands	550,783	1,324	416
Clearview	980,571	934	1,050
Average			\$ 710
Source - 2017 FIR Schedules 80D and 40, Line 0621 & 0622			

	Service level		
	Below Standard	At Standard	Above Standard
Service type			
Mandatory			
Essential			
Traditional			
Other Discretionary			

Rationale For Service Level Assessment & Service Type
<ul style="list-style-type: none"> Roadways are maintained according to the Minimum Maintenance Standards (MMS) established by the Province. Required pursuant to the Municipal Act, the Highway Traffic Act, and the Accessibility for Ontarians with Disabilities Act. Right of Way Infrastructure Maintenance meets target levels, i.e. minimum maintenance standards.

Service Profile


Bridges & Culverts

Program	
Transportation	
Department	
Public Works	
Service Type	
External	

Budget (\$,000s)	
Employee Related	34
Other	1,157
Capital	191
Total Costs	1,382
User Fees/ Recoveries	59
Transfers/ Grants	132
Total Revenues	191
Net Levy	1,191
FTEs	0.35

Service Description
Ensures the safe and efficient movement of traffic and people through installing, inspecting, supplying and maintaining Township bridges and culverts.

Performance & Benchmarking			
<ul style="list-style-type: none"> The Township's net expense per bridges & culverts surface area is below the average of \$6.70 among the comparator group. 			
Municipality	Total Expenses Net Amortization	Bridges & Culverts (Total SQM of Surface Area)	Expense / Surface Area
Mapleton	38,560	8,031	4.80
Mono	22,084	16,560	1.33
Wellesley	11,024	4,141	2.66
Blandford - Blenheim	18,665	12,207	1.53
Grey Highlands	88,223	5,600	15.75
Clearview	83,036	5,888	14.10
Average			6.70
Source - 2017 FIR Schedules 80D and 40, Line 0613			

Service type	Service level		
	Below Standard	At Standard	Above Standard
Mandatory			
Essential			
Traditional			
Other Discretionary			

Rationale For Service Level Assessment & Service Type
<ul style="list-style-type: none"> Service is mandatory to ensure safe and efficient movement of traffic pursuant to the Municipal Act, the Highway Traffic Act, and the Ontario Traffic Manual. Service provided at legislated service levels. Condition assessment has been performed and has created a 10 year plan to address infrastructure gap.

Service Profile

Storm Sewers

Program	
Transportation	
Department	
Public Works	
Service Type	
External	

Budget (\$,000s)	
Employee Related	0
Other	42
Capital	0
Total Costs	42
User Fees/ Recoveries	0
Transfers/ Grants	0
Total Revenues	0
Net Levy	42
FTEs	0

Service Description
Maintenance of all aspects of the storm drainage system including storm sewers, storm water ponds, surface drainage systems, creeks, and the pumping station.

Performance & Benchmarking						
<ul style="list-style-type: none"> The Township's 2017 FIR did not report any storm sewer system expenses. For the comparator group, only Wellesley and Grey Highlands reported such data. 						
Municipality	Urban system Expenses Net Amortization	Rural system Expenses Net Amortization	Total KM of Urban System (No. of Catch basins)	Total KM of Rural System (No. of Catch basins)	Urban Expense / KM Drainage (Catch basins)	Rural Expense / KM Drainage (Catch basins)
Mapleton	-	-	11	-	-	-
Mono	N/A - no data					
Wellesley	31,879	44,243	6	1	5,313	44,243
Blandford - Blenheim	N/A - no data					
Grey Highlands	29,438	-	13	-	2,264	-
Clearview	N/A - no data					
Average					3,789	44,243

Source - 2017 FIR Schedules 40 and 800

Service type	Service level		
	Below Standard	At Standard	Above Standard
Mandatory			
Essential			
Traditional			
Other Discretionary			

Rationale For Service Level Assessment & Service Type
<ul style="list-style-type: none"> Storm water collection is essential to prevent flooding and is a mandatory service to protect public health, property and the environment. The Federal Fisheries Act, the Ontario Water Resources Act, the Environmental Protection Act, Endangered Species Act and the individual ECAs dictate the service level for wastewater treatment and discharge.

Service Profile

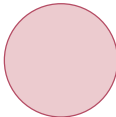
Fleet Management

Program	
Transportation	
Department	
Public Works	
Service Type	
Internal / External	

Budget (\$,000s)	
Employee Related	69
Other	361
Capital	585
Total Costs	1,015
User Fees/ Recoveries	181
Transfers/ Grants	405
Total Revenues	586
Net Levy	429
FTEs	1.2

Service Description
Fleet Management oversees the planning, procurement, maintenance, fuel and parts management, and replacement of Township's fleet and equipment.

Performance & Benchmarking			
<ul style="list-style-type: none"> The Township has the 2nd highest ratio of vehicles NBV to total expense net amortization. 			
Municipality	NBV Vehicles	Total Expenses Net Amortization	NBV % of Expense
Mapleton	2,258,333	6,626,875	34%
Mono	1,652,575	7,967,062	21%
Wellesley	1,705,645	5,781,396	30%
Blandford - Blenheim	2,017,503	5,350,869	38%
Grey Highlands	3,416,328	12,249,857	28%
Clearview	3,867,317	16,515,973	23%
Average			29%
<i>Source - 2017 FIR Schedules 51B and 40</i> <i>Replacement value of asset is not publicly available; use expense as an approximation</i>			

Service type	Service level		
	Below Standard	At Standard	Above Standard
			

Rationale For Service Level Assessment & Service Type
<ul style="list-style-type: none"> Fleet Management is an essential service that is required to keep the Township vehicles and equipment in running order to be available for carrying out services. Provide services to support daily operation of fleet such as fuel, mechanical parts and contract automotive service provided by external vendors.

Service Profile

Street Lighting

Program	
Transportation	
Department	
Public Works	
Service Type	
External	
Budget (\$,000s)	
Employee Related	0
Other	100
Capital	0
Total Costs	100
User Fees/ Recoveries	0
Transfers/ Grants	0
Total Revenues	0
Net Levy	100
FTEs	0

Service Description
Street lighting ensures the efficient and safe movement of traffic and people through installing, inspecting, supplying and maintaining street light infrastructure within the right-of-way.

Performance & Benchmarking			
<ul style="list-style-type: none"> The Township's street lighting net expense per household of \$20 is above the average of \$18 among the comparator group. 			
Municipality	Total Expenses Net Amortization	Households	Expense per Household
Mapleton	70,005	3,556	20
Mono	N/A - no data		
Wellesley	51,491	3,517	15
Blandford - Blenheim	29,764	2,817	11
Grey Highlands	46,661	5,502	8
Clearview	232,701	6,243	37
Average			\$ 18
Source - 2017 FIR Schedules 02 and 40, Line 0650			

	Service level		
	Below Standard	At Standard	Above Standard
Service type	Mandatory		
	Essential		
	Traditional		
	Other Discretionary		

Rationale For Service Level Assessment & Service Type
<ul style="list-style-type: none"> Service is essential to ensure safe and efficient movement of traffic. Provide preventative and reactive maintenance on all street lights in accordance with MMS where all street lights have been converted to LED lights.



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