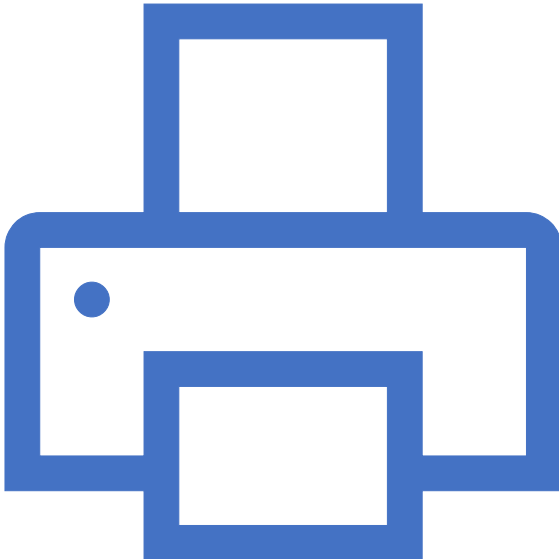




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# Municipality of Wawa Transformation Review

August 2021



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## Disclaimer

This management consulting report summarizes complex matters pertaining to legislation, policies, practices and estimates that are subject to constant change. This report is largely based on information provided by the municipality and other sources. While we endeavor to verify all information received, we make no guarantees as to the accuracy of information provided by others. This report identifies matters that may require professional advice from other practitioners. As such, this report should not be relied on as a substitute for specialized advice including but not limited to legal, municipal audit or other matters. Financial estimates are subject to variability and volatility due to COVID-19 and market trends and should be confirmed through competitive procurement.

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# Executive Summary

Wayfinding is *“the process or activity of ascertaining one’s position and planning and following a route.”* Lexico: Powered by Oxford.

# Executive Summary: About the Municipality

The Municipality of Wawa is a single tier municipality situated in the District of Algoma. Wawa is located approximately 227kms from the City of Sault Ste. Marie, 335kms from the City of Timmins and 478kms from the City of Thunder Bay. Wawa is situated on HW 101 along the shores of Wawa Lake and is a short drive from Lake Superior. The Trans Canada Highway is a few kilometers outside of the urban center, near the Wawa Airport.

2016 census data places Wawa's population at 2,905, down slightly from 2011 when it was 2,975. According to 2020 OMPF data, there are 1,640 households, with 875 detached homes (Stats Canada). Two-person households make up the largest household type at 445, followed by one person households at 360. The 2020 OMPF grant for the Municipality was \$1,697,000, down from \$1,748,500 in 2019. The Municipality received \$478,600 in service modernization funding from the province in 2019. We understand approximately \$170,000 of the grant has been committed. Wawa also receives an annual hydro dam PIL grant that amounted to approximately \$2.3M in 2020.

# Executive Summary: About the Municipality

Wawa provides municipal water and wastewater servicing within urban service areas. Staff indicates there is ample residual water and wastewater capacity to accommodate additional growth, though there is no master servicing plan in place. The Municipality participates in intermunicipal agreements, whereby it receives or provides various services to neighbouring municipalities. Primary services include, Geographic Information Services (GIS), Building Code Services, Asset Management Services and Fire Services.

Wawa is the hub of the North Algoma Region. It lays claim to some of the most spectacular natural beauty in Ontario. The region has a reputation for its outstanding outdoor activities, including fishing, hunting and hiking. The Municipality of Wawa is attractive, well maintained and offers a wide variety of excellent services and facilities for residents and tourists to enjoy. With the rapid expansion of local mining operations, Wawa is well positioned to further promote the region as a place to live, work, visit and invest.

# Executive Summary: About the Municipality

Like many small Ontario municipalities, Wawa is facing challenges as it seeks to deliver quality services to its ratepayers. To assist in responding to these pressures, it is considered a best practice to adopt a Strategic Plan (SP) following an election, to help guide major decision making over the term of Council. Once adopted, regular monitoring and reporting of the SP is essential to ensure the municipality is on track to deliver planned priorities. Course corrections can be made when prudent, as part of the monitoring and reporting processes. Doing so, concurrent with annual budget deliberations, allows for corresponding financial decisions to be made.

Wawa prepared a Community SP for the period of 2013 to 2018. Most staff interviewed were either unaware of its content or stated that the plan was not referenced. In addition, the Municipality also adopted a Business Plan (BP) for the period of 2015 to 2018. Like the SP, staff indicated that the BP was not used.



# Executive Summary: About the Municipality

Considering the increasing challenges that small Ontario municipalities are facing, it is essential that they prepare and adopt a SP to reflect current realities. This will enable municipalities to capitalize on the clarity that comes from a carefully considered SP. Recognizing the value of implementing an up-to-date SP, Council has decided to undertake the preparation of one following the completion of this review.

Selecting a management champion who will be responsible for keeping the SP “top of mind” and ensuring that it is monitored and reported on will help keep the plan active and ensure its success. Typically, this responsibility falls to the CAO.

# Executive Summary: Review Process

In January 2021, Municipal Government Wayfinders Ltd., was retained to complete a municipal Transformation Review (TR). In the context of this assignment, a TR is synonymous with the terms Service Delivery Review (SDR) or Operational Review (OR). Our team commenced its research by reviewing a list of background documents including plans, policies, by-laws, census data, FIRs, OMPF data, reports, studies and other pertinent information.

In March 2021, due to physical distancing requirements caused by COVID-19, our team video-conferenced its first round of interviews with members of Council, staff and local stakeholders. In April 2021, a second round of interviews was completed with members of Council and key staff who play a leadership role in service delivery. During this round, over 270 service delivery and process topics were reviewed with over 50 people. Several follow up interviews or inquiries were conducted with staff on an as need basis.

# Executive Summary: Review Process

Our team also conducted interviews with the Municipality's Auditor. A short online survey was posted from May 11 to June 11, to help gauge high-level public sentiment.

In June 2021, with proper COVID-19 distancing and PPE practices, a member of our team visited municipal facilities and toured the Municipality to further help ground-truth the environs.

Document review, comprehensive interviews, online survey results and physical ground-truthing have all helped to inform our findings and recommendations.

# Executive Summary: Financial Realities

Like other municipalities, the Municipality of Wawa is facing challenges maintaining its aging infrastructure. According to the Association of Municipalities of Ontario (AMO): *“Municipal governments own more of Ontario’s infrastructure than any other order of government. These facilities are essential to our economic prosperity, health and quality of life. It was estimated in 2008 that Ontario faces a municipal infrastructure gap of \$60 billion that will take 10 years to close, leaving municipal governments with a bill of \$6 billion each year.”*

To assist in responding to the ever-widening infrastructure gap, Wawa has adopted asset management policies and procedures. However, we note gaps in the Municipality’s asset management policies and practices. Most interviewees indicated that the Municipality is falling short of asset management life-cycling requirements, and we agree with this assessment. We also noted that there is currently no Long-Range Capital Forecast (LRCF) to provide linkages from the asset management plan to financial strategies, to support actioning life cycling requirements. However, a tender was awarded in June 2021 to produce a LRCF, which is laudable.

# Executive Summary: Financial Realities

Wawa is fortunate to have excellent revenue. In fact, Wawa's revenues exceed all but one comparator. Unlike most comparators, Wawa receives additional revenue in excess of \$2.3 million annually from the hydro dam PIL grant. Wawa's ratio of residential taxation to overall taxation is approximately 43%, which is 40% lower than the average of its municipal comparators. We observed higher than comparable expenditures (see [Appendix 3B](#)), plausibly due to higher than comparable revenue. Wawa is facing challenges keeping up with a growing infrastructure funding gap and controlling expenditures, while keeping municipal taxes at affordable and sustainable levels. We do believe, with its stronger revenue sources, that Wawa is better positioned to respond to financial challenges than comparators.

It is not fully understood yet how the pandemic and resulting financial instability may impact Canada's municipal sector in the mid to longer terms. In July 2020, the Federal and Provincial governments introduced a COVID-19 funding assistance program for Ontario municipalities.

# Executive Summary: Financial Realities

We expect COVID funding assistance to be short-lived given steep increases to government debt. Careful monitoring and planning will be essential, as we believe there will be significant long-term implications for municipalities who rely on the provincial and federal governments for financial assistance. Of particular concern, is the potential financial risk related to the loss of the ongoing hydro dam PIL grant.

The financial recommendations in this report are best-practice based and are supported by extensive consultations, research and analysis. Evidence based financial data for both the Municipality of Wawa and its municipal comparators is included in [Appendices 3A to 3E](#). The data includes Financial Information Returns (FIR's), unfunded liabilities, winter control costs, solid waste management costs, TCA investments, and employment costs.

# Executive Summary: Financial Realities

Wawa's residential taxes remain competitive, almost identical to its municipal comparators at approximately \$1,890 per household. This suggests limited capacity to utilize taxation as a funding source for new and upgraded services and/or capital assets. Slightly over 50% of the online survey respondents indicated they would not support tax increases to fund service delivery improvements. Therefore, alternate funding sources and/or cost saving opportunities should be explored. The good news is that Wawa currently has the revenue sources to help address financial pressures.

Even with strong revenue, Wawa is falling behind in asset management and infrastructure renewal. While many above-grade facilities and infrastructure used by residents are in fair condition, unseen assets such as sewer and water are falling into disrepair. The Municipal Offices and Fire Hall both need major investments to modernize and improve working efficiencies.

# Executive Summary: Financial Realities

The 2012 KPMG Municipal Service Delivery Review and the 2020 Public Sector Digest Asset Management Plan (AMP), both cautioned of a large infrastructure gap. We agree that a significant amount of investment into infrastructure renewal is required.

Reserves and reserve funds appear adequate at face value, however, when long term debt (LTD) and unfunded liabilities are factored in, they fall significantly short of where they need to be to support a robust pay-as-you-go (PAYG) model for infrastructure life cycle investment. The ratio of Tangible Capital Asset (TCA) Book Value plus reserves, less LTD and unfunded liabilities to the TCA cost values is approximately 44%. We feel that this ratio should be higher at around 65%. TCA investment over the past ten years is only marginally greater than asset amortization (depreciation) and was almost entirely funded from conditional grants, which may not be available in the future. There was very little additional funding towards infrastructure renewal from the tax base.



# Executive Summary: Financial Realities

Given these challenges, consideration should be given to recommendations for increased revenue, cost savings/controls and service delivery priorities highlighted in this report.

While there are some opportunities for revenue increases, they are limited. However, we believe that there are good opportunities to either increase revenues or reduce expenses, particularly garbage, recycling and winter control. There are also opportunities to shift service delivery priorities to asset investment, although we acknowledge that this may be challenging.



# Executive Summary: Transformation Review

A Transformation Review (TR) examines many aspects of municipal operations. A TR is not just about cutting costs, although there may be opportunities to do so. In the context of this report, the TR includes discussions related to:

1. Services (or processes) and how they are delivered
2. Effectiveness and efficiencies related to municipal practices, policies and operations
3. General statutory and regulatory compliance
4. Risk identification and risk management
5. Potential for cost savings and/or estimates of costs to fund service delivery enhancements
6. Comparison of local practices to best practices
7. Comparative analyses (where applicable)
8. Recommendations towards “opportunities for improvement”

# Executive Summary: Transformation Review

Wawa has experienced significant change over the past few years. The CAO is relatively new, and the senior management team is mostly different. There have been several other staffing changes as well. The new Wawa administration feel the time is ripe for change. Staff has described the organization in a sort of “recovery mode”. The CAO has expressed a desire to implement several substantive changes to assist with the recovery. The CAO also expressed a desire for this review to be a positive one.

A TR is a “critical analysis” of municipal operations, meaning it is a form of observation and evaluation culminating in opinions to help identify opportunities for continuous improvement. Although a critical analysis approach is taken, the feedback provided should not be construed as a criticism of past staff performance or Council decisions. On the contrary, our feedback should be viewed as best practice and professional advice in the form of “Opportunities for Improvement”. Although financial topics are discussed, **a TR is not an accounting, financial or forensic audit.**

# Executive Summary: Observations

Council is supportive of this review and wants the Municipality to achieve great things. The decision by Council to undertake this review is pro-active and demonstrates their commitment to continuous improvement for their community. Feedback acquired during interviews was very similar, almost universal at times.

Although full-time staffing levels exceed comparators in most cases, staff expressed workload volume issues. When probed, staff explained that they feel that Wawa adds services or tasks but does not compensate by adding resources or reducing other services or tasks.

Wawa appears to be doing a lot, although some tasks might be viewed as low rate of return. We did encounter challenges acquiring standard data and information needed to complete our review at times. This may align with the views of staff that they have workload volume issues and our observations that Wawa may be doing low rate of return tasks. Most staff also believe that Wawa faces challenges “following through” on initiatives. This may also correspond with staff’s views and our observations.

# Executive Summary: Observations

Many staff and Council believe that Wawa is underfunded, although the data does not support this. There was a universal viewpoint expressed that corporate communication should be improved. The CAO recognizes this and is committed to cultivating good communication practices across the workforce. The CAO has advised that this review will be a catalyst to effect positive change for Wawa.

Notably, we did observe that the Clerk's function is well run. The Finance team, led by the Deputy Treasurer is positive and open minded. The Community Services and Tourism group is team oriented in its approach to delivering services. These are positive attributes that can be built on.

# Executive Summary: COVID-19

On March 11, 2020, the World Health Organization declared the novel coronavirus (COVID-19) outbreak a global pandemic. COVID-19 has since impacted business continuity across virtually all sectors worldwide, including Ontario municipalities.

The spread of COVID-19 and its multiple waves has been unprecedented. The pandemic has resulted in high volatility and the necessity for rapid changes to health care, social and workplace practices and the economy. Wawa, like all municipalities, has experienced the impacts of COVID-19. Fortunately, when this review was written, the Municipality had no confirmed cases of COVID-19.

The opportunities for improvement outlined in this review will help to respond to several of the impacts of COVID-19, as well as prepare Wawa for other challenges.

# Executive Summary: Opportunities

We heard from Council, staff, and stakeholders that there are always opportunities for continuous improvement that will contribute to service delivery efficiencies or enhancements, and we concur.

Some recommended opportunities for improvement include, but are not limited to:

- Priority setting through Master Plans and annual departmental work plans
- Development and implementation of long-range financial plans and strategies
- Fees paid and/or collected (ADSAB, garbage, airport, water, etc.)
- Financial policies, controls and cost cutting measures
- Consolidation of operating and capital budgets into one document and one process
- Standardization of budget documents

# Executive Summary: Opportunities

- Accelerated approval of the annual budget
- Increases to capital asset life cycling funding for linear and fixed location assets
- Regular senior management team meetings
- A Succession Plan to mitigate the impacts of temporary and permanent vacancies
- Cross training and professional development
- Increased training and leveraging of technology
- Review of surplus lands and facilities for disposal
- Garbage and recycling
- Organizational adjustments



# Executive Summary: Online Survey Summary

A Community Survey was posted online from May 11 to June 11. The survey was promoted on the Municipality's website and social media. It received a reasonable response rate. The full survey analytics are included in [Appendix 1](#) of this report.

To summarize, there were a total of 229 online responses. 218 were residents and 90% work in Wawa. The highest rate of response came from the over 55- to 64-year-old age category at 24.8%, with the 35- to 44-year-old age category a very close second, at 24%. Two-person households represented 41% of respondents with three and four-person households at 18.7% and 19.2% respectively.

69% of respondents indicated that they agreed, it is easy to access the Municipality's customer service staff, while 16% strongly agreed. 13% disagreed and only 1.75% strongly disagreed. These are favourable responses.

# Executive Summary: Online Survey Summary

A high number of respondents do not appear to go to the Municipality's website often, or at all when looking for information, even with a new website design. Only 1.7% go to the website a great deal and 8.7% a lot. With 30% visiting moderately, 41% a little and 13.9% not at all. This response suggests room for improvement when bringing awareness to the website as a primary information and service delivery tool, as well as for expanded customer service offerings.

19% of respondents indicated that when they do go to the website it was easy to find what they were looking for.

A very high percentage of respondents (74.2%) say they will likely use the Municipality's website if it offered more user options such as a portal to view accounts, pay bills, submit service requests or apply for permits or licenses. This is not surprising considering COVID-19 and residents' busy work schedules. This also corresponds well with the comments regarding how often respondents go to the website.

# Executive Summary: Online Survey Summary

When asked if the Municipality communicates enough information to residents and businesses about their activities, 31.8% of respondents agreed. 42.7% neither agreed or disagreed. Whereas 25.3% disagreed, suggesting some potential room for improvement.

When asked where respondents get information about the Municipality, the Municipality's website placed 3rd among three online options. This also suggests there is room for improvement.

Almost half (45.8%) of respondents indicated that they were not aware that they can view Municipal Council meetings online. This suggests there is an opportunity to build more community engagement through viewing Council meetings online.

Few (3.4%) respondents rated the condition of roads as above average. There was a near split amongst those who rated the roads as average (48.9%) and below average (47.6%). The high level of dissatisfaction correlates with feedback acquired during interviews, though our site visit did not corroborate this.

# Executive Summary: Online Survey Summary

Conversely, respondents rated the quality of the Municipality's winter plowing operations favorably, with 39.3% rating above average and 51% rating average. This aligns with our findings and suggests that the Municipality is exceeding maintenance standards for winter plowing.

Respondents were asked if they would support a moderate increase in taxes or user fees above the rate of inflation if it resulted in noticeable improvements to municipal services, such as improved roads, water and sewer services, parks, fire services or enhanced recycling opportunities. The responses were at a near split with 46.2% responding yes, whereas 53.7% responding no. In our experience, it is common to see a close split to this type of question.

When asked what the Municipality's top priorities should be over the next five years, investment towards infrastructural renewal projects such as roads, parks and facilities *and* strengthening the local economy through attracting new businesses and new homes both ranked the highest at 4.00 and 3.99 respectively. These responses align well with responses to the condition of roads and economic feedback received during our interviews.

# Executive Summary: Online Survey Summary

Respondents were asked to describe their level of satisfaction with the Municipality's services. 8.7% were very satisfied and 55.4% were satisfied, while 22.7% were neither satisfied nor dissatisfied. Only 10% were dissatisfied and 3% were very dissatisfied. The low levels of dissatisfaction recorded is viewed as a positive.

Though not a scientific survey, the results provide valuable insight to help inform our recommendations for “opportunities for improvement” and will also assist Council in prioritizing options today, and into the future.



# Opportunities for Improvement

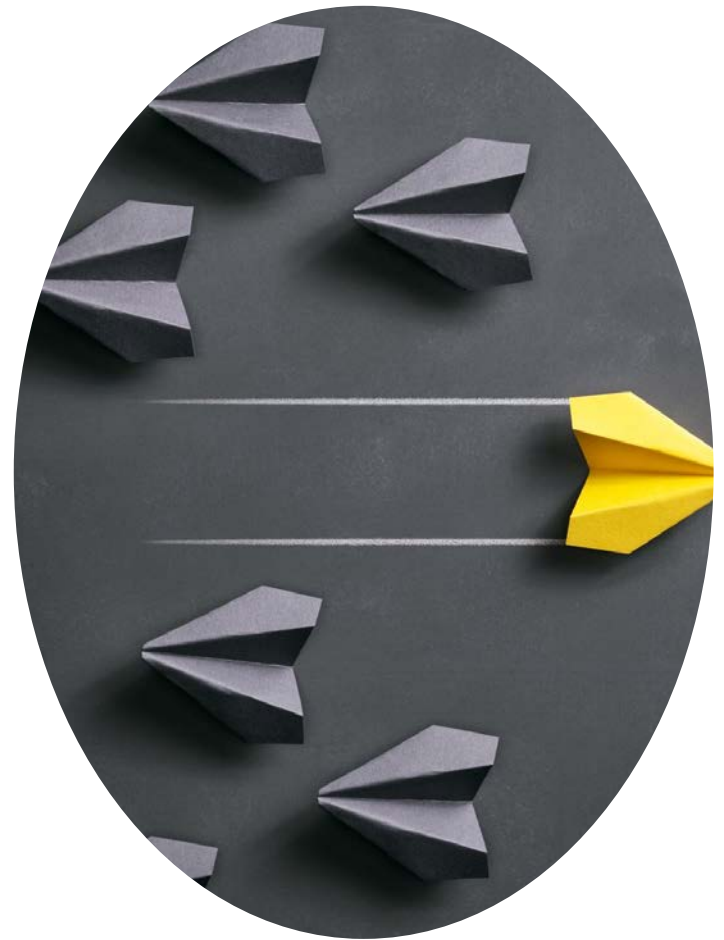
As noted, our recommendations should not be perceived negatively, but viewed as “opportunities for improvement”. Our report contains 83 recommendations. If implemented, they should help increase efficiencies, improve client experiences, enhance service delivery, mitigate risks, save money and/or protect the long-term interests of the Municipality and its rate payers. Many come with **little to no new costs**. Others come with costs or may be more complex to implement. It will be important to recognize that everything cannot be done at once. Actions should be prioritized with highest yield items rising to the top of the list.

The categories of recommendations are as follows:

- Administration: General, Clerks, Finance and Technology
- Asset Management
- By-law Enforcement
- Council
- Economic Development

# Opportunities for Improvement

- Fire
- Health and Safety
- Human Resources
- Public Works
- Recreation
- Risk Management
- Strategic, Master and Long-Range Planning



# Opportunities for Improvement

Each category has been given a code and title for ease of reference. Also included is commentary regarding Issues, Concerns and Risks; Recommendations and Options; Benefits; and Estimated Possible Costs. **NOTE:** All costs are high-level estimates and exclude HST and travel. Estimates are subject to variability and should be confirmed through tendering or requests for quotation. This is particularly important due to the impact of COVID-19 on the economy and labour markets. In some cases, experts in specified fields should be consulted.

Our comments have been outlined in a concise slide format. Opportunities for improvement have been itemized in a matrix and included in [Appendix 2](#) for ease of reference.



# Opportunities for Improvement

As noted, each topic within our matrix has been given a recommended “Priority Ranking”, ranging from important to critical. A “Recommended Implementation” timeframe has also been suggested.

The estimated range of possible costs are as follows:

**\$42,100** for the 1st year,

**\$118,334** (average) years 2, 3 and 4 (**\$355,000** total),

**\$195,000** per Council priorities – longer horizon, and

**\$152,000** in total additional annual costs **if all recommendations are fully implemented** including longer horizon items. Many should be offset by anticipated cost benefits and savings. **Known potential savings or revenues are estimated at up to \$1,271,000/yr.** There are also other opportunities for offsetting savings or revenues that will depend on Council decisions, timing and scope before they can be quantified. **In addition, there are opportunities to generate up to \$500,000 to \$1.0M over the next 5 to 10 years in land or property sales/disposals or leases.**

# Opportunities for Improvement

NOTE: Staff time and unknown future costs are not included in the listing of possible estimated costs. All costs shown in the matrix ([Appendix 2](#)) are based on the higher range of estimated costs and could be less. See comment regarding COVID-19 on [slide 32](#).

TR goals and objectives should be achievable and affordable. Wawa received a Provincial Modernization Service Delivery Grant of \$478,600. The approximate remaining uncommitted balance is \$300,000. With the remaining funds, cost savings generated by our recommendations, potential future grant opportunities and a strong commitment by Council and staff to prioritize and stick to the recommendations, we believe that our recommendations are both achievable and financially viable.

# Opportunities for Improvement

We recommend that the management team be directed to develop a list of actions from our recommended opportunities for improvement for Council consideration, to be implemented annually. Ideally, this should occur as part of the budget process to ensure funding is made available as needed. Management should be required to report semi-annually on progress until all Council-adopted TR opportunities have all been completed. Annual performance reviews for management should include successful implementation of TR opportunities as key deliverables.

Submitted by:

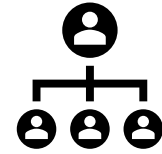
**David Reid**, Senior Consultant

**Michael Wildman**, Principal Consultant

# Administration

The hub that drives the engine

# Administration - General

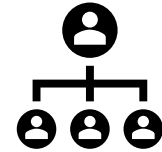


**Topic: AG-01** Work Orders (Service Requests)

**Issue/Concerns/Risks:** The Municipality produces service requests (a form of work order) to trigger actions to complaints received. However, key personnel were unaware if there is a formal tracking mechanism in place to monitor complaint resolution progress or to report annual statistics to Council. Without records to close a file on completion, staff time can be consumed back-tracking to find information.

**Recommendations/Options:** Members of the senior management team (SMT) should develop formal processes and procedures for the handling *and* tracking resident complaints. Work Orders should be at the core of processes and procedures to ensure that complaints are prioritized and actioned. The website should offer a portal for submitting resident complaints. This will increase efficiencies. Written or telephone complaints or requests could also be submitted for residents or businesses without computer access.

# Administration - General



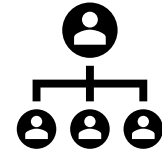
## **Topic: AG-01** Work Orders (Service Requests)

All complaints should be routed through the work order processes or procedures. Front desk staff should triage work orders to ensure speedy action and tracking. The CAO should prepare an annual work order statistical report in conjunction with the annual Strategic Plan and budget presentations to ensure work volume and needed resources are aligned.

**Benefits:** Accelerates issue resolution. Ensures resources are applied fairly and consistently *based on priority*. Frees up staff time to direct to other service delivery priorities. Allows for tracking and collection of statistics for annual reporting to help inform Council budget discussions.

**Estimated Possible Costs:** Cost of web portal is estimated at \$10,000.00 depending on functionality selected. The more functionality selected; the more costs will increase. Lost staff opportunity time will be improved.

# Administration - General



**Topic: AG-02** Notice of Service Disruption

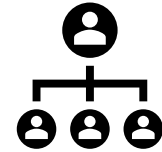
**Issue/Concerns/Risks:** Under the Customer Service Standard of the *Accessibility of Ontarians with Disabilities Act (AODA)*, service providers must notify customers about temporary service disruptions. Temporary service disruptions happen when services that customers with disabilities might rely on are temporarily unavailable. While the Municipality does issue notices using common communications methods; it does not necessarily follow all AODA guidelines or requirements.

**Recommendations/Options:** Develop and implement an AODA compliant service disruption notice policy with protocols for all types of service disruptions.

**Benefits:** Compliance with AODA requirements. A better-informed public through a standard process. Client satisfaction.

**Estimated Possible Costs:** None.

# Administration - General



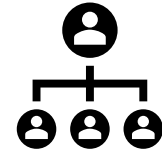
**Topic: AG-03** Senior Management Team Meetings (SMT)

**Issue/Concerns/Risks:** With a relatively new CAO and the unforeseen pressures caused by the COVID-19 world pandemic, senior management has not instituted regular meetings. Some meetings have occurred but not with consistency. SMT meetings allow the team to leverage their collective wisdom, share information, improve communication, or discuss corporate issues and problems. Sometimes, regular team meetings are perceived to be a burden. We do not share this viewpoint. We view consistent management team meetings as essential for countless reasons.

Corporate communication was noted as an area for improvement with almost all interviewees. Interviewees indicated information is not regularly discussed as a leadership group to assist with consistency of corporate messaging. Generally, problems are not solved collectively, which if done, helps to enhance the sense of team, increase morale or grow corporate knowledge. The CAO has indicated a desire and plan to institute regular SMT meetings. We agree that this is needed.



# Administration - General



**Topic: AG-03** Senior Management Team Meetings (SMT)

**Recommendations/Options:** Implement regular SMT meetings every two weeks following council meetings to discuss non-time sensitive corporate and strategic issues. Stick to the meeting schedule. Use a standardized agenda format that encourages departmental participation and ownership in problem resolution. Well-planned and managed meetings should take about 1 hour.

**Benefits:** Team building. Employee growth and increased sharing of corporate knowledge. Satisfaction in resolving issues collectively. Leveraging the full wisdom of the team. More efficient use of time. Early problem resolution. Promotes decision making at the department level. Avoids conflict between departments. Promotes succession. Enhanced corporate communication and consistent messaging.

**Estimated Possible Costs:** None.

# Administration - Clerks



**Topic: AC-01** Delegation of Authority By-law

**Issue/Concerns/Risks:** Section 270 (1) of the *Municipal Act* requires that municipalities “**adopt** and **maintain** policies” with respect to the “delegation of its powers and duties”. One Delegation of Authority By-law provided for review is a temporary by-law prepared for the provincial declared emergency (COVID-19) and another by-law provides narrow, generally administrative authority to a few staff. This leaves uncertainty about what management staff are authorized to do to ensure uninterrupted service delivery and maintain business continuity on a day-to-day basis. Further, it creates potentially unnecessary tasks that can result in lost staff opportunity that could otherwise be redirected to other service delivery priorities.

**Recommendations/Options:** Complete a best practice review to develop a clear set of authorities allocated by Council to staff to maintain business continuity. Include declared and undeclared emergencies as well business continuity authorities to key personnel. Update the by-law regularly as conditions warrant.



# Administration - Clerks

**Topic: AC-01** Delegation of Authority  
By-law

**Benefits:** Compliance with the *Municipal Act*. Clear lines of accountabilities. Enhanced day-to-day business continuity. More efficient service delivery. Increased responsiveness to critical or emergency matters. Streamlining of processes and Council meetings.

**Estimated Possible Costs:** None. High rate of return related to staff efficiencies. Approximately one to two weeks of the Clerk's time to prepare.

# Administration - Clerks



**Topic: AC-02** Council Agenda Package Timelines

**Issue/Concerns/Risks:** Council members and staff report that Council meeting agenda packages are issued late (on Friday night before the Tuesday meeting). It was noted that Council packages may be incomplete when received and missing information may not be provided until the Council meeting. This reportedly makes it difficult for Council to prepare for discussion, and we concur.

**Recommendations/Options:** Develop a clear procedure with firm cut off dates for the preparation of the agendas. Stick to these dates except under very rare time sensitive conditions. Agendas should be provided to Council at least one (1) week prior to the Council, with all required documents.

**Benefits:** Council will be prepared to discuss all agenda items. Staff will be clear on expectations and timelines.

**Estimated Possible Costs:** None, although there may be some overtime savings due to staff not working over the weekend to finish the agenda packages.

# Administration - Clerks



**Topic: AC-03** Council Agenda Forecasts (Advance Radar)

**Issue/Concerns/Risks:** We are advised that there is no mechanism in place to provide advance warning and planning for future legislative agenda items. Therefore, Council may not be aware of upcoming legislative agenda items and staff is not able to plan to ensure balanced agendas, or to keep all staff aware of upcoming agenda topics that may impact their mandates. This may be contributing to late release and completeness of Council agendas.

**Recommendations/Options:** Develop a standard “Advance Radar” list of all planned or known upcoming Council and committee agenda items for approximately three (3) to four (4) months into the future. Discuss and plan the list at regular Senior Management Team meetings to strategize as a team and share critical information. The Clerk should produce updates to the Advance Radar list every two weeks after each Senior Management Team meeting.



## Administration - Clerks

**Topic: AC-03** Council Agenda Forecasts (Advance Radar)

**Benefits:** Avoids last minute surprises. Ensures Council is aware of upcoming issues. Ensures coordination amongst internal stakeholders. Helps contribute to balanced, complete and on-time release of agendas. Useful for annual statistical reporting.

**Estimated Possible Costs:** None. Our firm can provide an example.

# Administration - Clerks



## **Topic: AC-04** MFIPPA Head

**Issue/Concerns/Risks:** Council is the head for MFIPPA purposes, meaning that every decision regarding the release of information must flow through Council. This can be both time consuming and more burdensome on limited staff resources. The best practice is to appoint a staff member with extensive training and experience managing MFIPPA matters as the head. This accelerates the release of information by removing the added steps of bringing decisions to Council before being able to dispose of the requests. This also helps to keep confidential information in a tighter circle by limiting the number of people who would be exposed to it, thereby embracing the “need to know” principle.

**Recommendations/Options:** Appoint the Clerk as the head for MFIPPA purposes and the Deputy Clerk as the fallback head in the absence of the Clerk. Include authority in the updated Delegation of Authority By-law ([Topic AC-01](#)).



## Administration - Clerks

### **Topic: AC-04 MFIPPA Head**

**Benefits:** Accelerates decision making. Reduces level of effort needed to dispose of requests, allowing for resources to be redeployed to other service delivery priorities. Keeps confidential matters to a smaller group of personnel who “need to know” about the information.

**Estimated Possible Costs:** None.



# Administration - Clerks



## **Topic AC-05:** Routine Disclosure/Active Dissemination (RD/AD)

**Issue/Concerns/Risks:** Access to information pursuant to the *Municipal Freedom of Information and Protection of Privacy Act* requests can be draining on municipal resources. The Information and Privacy Commissioner (IPC) recommends development of a routine disclosure policy, as well as active dissemination. Wawa does not appear to have one, though Routine Disclosure is mentioned in other policies.

The IPC states, and we agree: *“When general records are classified for RD/AD, and front-line staff are aware of the RD/AD classification, the result should be less work for institutions when responding to requests for information, and better customer service.”* [https://www.ipc.on.ca/wp-content/uploads/resources/up-num\\_22.pdf](https://www.ipc.on.ca/wp-content/uploads/resources/up-num_22.pdf).



**Topic AC-05:** Routine Disclosure/Active Dissemination (RD/AD)

**Recommendations/Options:** Develop an RD/AD Policy. There are many best practice examples available to rely upon.

**Benefits:** Accelerates release of information. More efficient use of staff time. Staff efficiencies can be redirected to other service delivery priorities. Client satisfaction.

**Estimated Possible Costs:** None. Approximately one week of Clerk time to research.

## Administration - Clerks

# Administration - Clerks



## **Topic AC-06:** Internet (and telephone) Voting

**Issue/Concerns/Risks:** The Municipality introduced internet voting, which is excellent. There are many benefits to doing so, including enhanced accessibility, reliability of data, accelerated outcomes, and less need for resources on election day. The Municipality “took the show on the road” by making voting accessible at the senior’s center and the hospital. These are progressive steps, and the Clerk should be commended.

There is one opportunity for improvement being to increase the number of voters, which was about 50% lower than in previous years. While this may be partly beyond control of the Clerk because of voter apathy, it is still imperative that as many voters exercise their democratic right to vote. Doing so will provide new Councils with a stronger mandate.

**Recommendations/Options:** Conduct a best practice review of municipalities who have been successful in attracting more voters. Implement as many voter attraction strategies as possible to encourage more voter turnout.

# Administration - Clerks

## **Topic AC-06:** Internet (and telephone) Voting

**Benefits:** Voter sentiments will be better understood through voting for candidates with a preferred platform. Clearer mandates for elected officials.

**Estimated Possible Costs:** Potential for some nominal costs of about \$500 to introduce enhanced voter attraction strategies. Approximately one week of Clerk time to research.





## Administration - Finance

*“Municipal governments face a balancing act in maintaining and potentially expanding services and facilities in a way that is fiscally sustainable. Pressures may come from maintaining and replacing aging infrastructure as well as from the need to service growth areas. To meet or balance these demands, your municipality must manage its finances effectively.”*

*Ontario Municipal Councillor’s Guide  
2018*

# Administration - Finance



**Topic: AF-01** Procurement By-law

**Issue/Concerns/Risks:** The Procurement By-law was updated in 2020. However, the by-law does not address obligatory International and Interprovincial Trade Agreements requirements.

While “Total Acquisition Cost” is mentioned, how it is achieved is not clear, and practice does not appear to address it. Cheaper up-front purchases frequently cost more to maintain over the life of the asset, adding additional financial burden on rate payers over the longer term. As such, the procurement process should be updated to address Total Acquisition Cost.

In addition, although stated to be compliant with the *Discriminatory Business Practices Act*, we believe section 3.5 Local Preference section of the by-law is not compliant with the *Act*, as well as Trade requirements.

**Recommendations/Options:** Update the Procurement By-law to address Trade requirements and other best practices.

# Administration - Finance



## **Topic: AF-01** Procurement By-law

Attend AMCTO's "Contract Tendering and Legal Requirements for Municipalities". Clarify the Procurement By-law in terms of how bidders will provide information on Total Acquisition Costs over the life of larger assets so that Council can consider the upfront costs versus Total Acquisition Costs of the asset over its life. Amend section 3.5 of the by-law to become compliant. Update the Procurement By-law when conditions warrant and complete a comprehensive review at least every five years.

**Benefits:** Compliance with International and Interprovincial Trade laws and agreements. Compliance with the *Discriminatory Business Practices Act*. Ensures opportunities for best practiced based updates. Better long-term use of funds for major purchases.

**Estimated Possible Costs:** About two weeks of time for the Treasurer or Deputy. Training is about \$500/employee excluding travel.

# Administration - Finance



**Topic: AF-02** Bundle Capital Projects

**Issue/Concerns/Risks:** Wawa is a relatively remote community, with very few local contractors or consultants to draw on for municipal capital projects. This results in higher capital costs related to travel, accommodation, mobilization and lack of competition.

**Recommendations/Options:** Consider bundling smaller annual capital projects into a larger project done on a two-year cycle. For example, rather than two smaller road infrastructure projects done in successive years, combine two (2) projects into a single larger project done every other year.

**Benefits:** The same work priorities are still completed, with several cost benefits related to increased interest, competition, reduced travel, accommodation and mobilization costs. Will also significantly reduce both the administrative and supervising time requirements of municipal staff to oversee these projects.

**Estimated Possible Costs:** No cost to implement, but with significant but variable cost and time savings depending on scope of projects.



# Administration - Finance



**Topic: AF-03** Budget Preparation and Approval Timelines

**Issue/Concerns/Risks:** Approval of a budget establishes work plans and priorities for a given year. Without an approved budget, there is no Council direction on priorities. Further, it calls into questions authority to spend. Budgets are rising to Council in two separate stages and times, first the capital budget and later the operating budget. The result is that Council is making decisions on its major capital expenditures without any information on its operating pressures. This is not recommended.

Final budget occurs far too late into the budget calendar year. This impacts service delivery, may give rise to expenditures that Council no longer feels are priorities, budget exceedances, and increased costs.

Though there is a great deal of information provided to Council, it is not in a succinct and standardized format, with presentation formats changing frequently. Many staff remarked that the number of accounts is significant, causes confusion and added effort, and we agree.

# Administration - Finance



**Topic: AF-03** Budget Preparation and Approval Timelines

**Recommendations/Options:** Maintain an up-to-date Strategic Plan. Budget recommendations should be based on strategic priorities that have been approved by Council.

Synthesize the operating and capital budgets into one succinct and standardized document. Submit the budget to Council in early January, accompanied by an annual Strategic Plan and Work Plans report. Deliberate and vote on the budget in early February.

Review and close all unnecessary accounts. Allocate costs to appropriate costs centers (vehicles/equipment, wages and benefits, etc.) to provide a clearer picture of budget pressures for Council.

## Administration - Finance

**Topic: AF-03** Budget Preparation and Approval Timelines

**Benefits:** Allows for comprehensive thought and decision making based on a complete financial picture. Establishes clear Council priorities for the year, at the beginning of the year. Ensures expenditures match Council priorities. Ensures staff work plans will be developed based on Council budget priorities. Avoids last minute decision making. More effect use of staff time.

**Estimated Possible Costs:** Additional staff time directed to developing important enhanced budget format.

# Administration - Finance



**Topic: AF-04** Long Range Capital Forecasts (LRCF)

**Issue/Concerns/Risks:** Other reports have recommended the implementation of Financial Plans, and we concur. Currently, the Municipality does not produce a long-range affordability analysis to bring its AMP priorities into the annual budgets. A 10-year LRCF would assist the Municipality to financially plan for its AMP priorities so they can be properly funded over time. In June 2021, the Municipality awarded a contract to produce a LRCF. We discussed the importance of ensuring that the approved financial outcomes of our review are captured in the LRCF with staff, as they will have implications.

**Recommendations/Options:** Produce a LRCF of at least ten (10) years into the future. Integrate the LRCF with the AMP, other master plans (i.e. Water and Wastewater Master Plan), and ultimately, the annual budget. Prepare an affordability analysis and strategy to ensure AMP priorities can be funded over the LRCF horizon. Finalize the first version of the LRCF after our report is received. Staff should then take over annual maintenance and updates to the LRCF.



**Topic: AF-04** Long Range Capital Forecasts (LRCF)

**Benefits:** Ensures that this review, the AMP, Master Plans, the annual budget and the LRCF are integrated. Helps mitigate against the need for sharp tax or rate increases, allowing for manageable incremental increases instead. Allows for balanced prioritization of capital expenditures. Informs the annual budget process. Helps avoid last minute crisis' due to failure of aged assets.

**Estimated Possible Costs:** If the LRCF is updated in-house, there would be no costs other than staff time.

## Administration - Finance

# Administration - Finance



**Topic: AF-05 80% Discretionary Spending Rule**

**Issue/Concerns/Risks:** Wawa's expenditures exceed comparators (see [Appendix 3B](#)). An internal policy to guide staff to mitigate against overages for discretionary expenditures would be helpful. This would help realize greater surpluses at the end of a budget year so that they can be returned to source or applied to other critical reserves.

**Recommendations/Options:** Ensure that all management personnel receive monthly variance report training. Adopt an 80% spending cap for all discretionary spending. Once an account has reached 80% expenditure levels, all discretionary spending requires approval of the CAO. The intent is to ensure that only critical discretionary expenditures are incurred, thereby allowing for the probability of greater surpluses to be returned to source or reallocated by Council at year end. This does not apply to mission critical expenditures such as essential Fire or Winter Control expenses that cannot be delayed.



# Administration - Finance

**Topic: AF-05** 80% Discretionary Spending Rule

**Benefits:** Ensures enhanced accountability for discretionary expenses and the greater probability of year end surpluses to be allocated to reserves. Mitigates against budget overages.

**Estimated Possible Costs:** None, but a high rate of return if followed.

# Administration - Finance



**Topic: AF-06** Monthly Variance Reports

**Issue/Concerns/Risks:** Issuance of monthly variance reports to management staff is a necessity and a municipal financial best practice. We received mixed responses from key staff regarding the regular issuance of reports, suggesting there may be gaps. Absence of monthly reports can make it very difficult to monitor budgeted accounts to ensure budget overages can be mitigated. This poses unnecessary and avoidable financial challenges or risks.

**Recommendations/Options:** Ensure that all management consistently receive up to date **monthly variance reports** throughout the year. Ensure managers are trained on variance report interpretation.

**Benefits:** Makes management's roles and responsibilities easier to fulfill. Ensures greater accountability. Mitigates against unnecessary budget overages. Potential for greater year end surpluses to be re-allocated to reserves.

**Estimated Possible Costs:** None but a high rate of return.





**Topic: AF-07** Credit Cards

**Issue/Concerns/Risks:** A high number of staff are issued corporate credit cards. We were advised that access to credit cards is entrenched in the collective agreement. This is very unusual. Best practice for small municipalities is to issue credit cards to department heads only and to have a clear use policy. Both will help mitigate risk and misuse.

**Recommendations/Options:** Limit issuance of corporate credit cards to department heads and draft an up-to-date credit card policy to guide use. Negotiate language regarding credit cards out of the collective agreement.

**Benefits:** Financial risk and misuse mitigation. Greater accountability.

**Estimated Possible Costs:** None but a very good rate of return if followed.

# Administration - Finance



**Topic: AF-08** Water Financial Plan

**Issue/Concerns/Risks:** Regulation (O. Reg. 453/07) pursuant to the *Safe Drinking Water Act* places statutory requirements for Financial Plans for municipal drinking water systems as a pre-requisite for a drinking water license. Initially, we were provided with an expired Water Financial Plan. On inquiring, there was confusion regarding a new plan's status. Key staff were not aware of the status, which could lead to incorrect data informing financial strategies.

**Recommendations/Options:** Review the latest plan for accuracy. Ensure it aligns with the AMP and the planned 10-year LRCF. Ensure that Water and Wastewater Rates match annual operating costs and planned future capital expenditures.

**Benefits:** Ensures that asset life cycling is coordinated with financial strategies. Mitigates against the need for sharp rate increases through planned approach to funding expenditures.

**Estimated Possible Costs:** None but a very good rate of return if followed.

# Administration - Finance



**Topic: AF-09** Budget (Accounting) Methodology

**Issue/Concerns/Risks:** In 2009, the Ontario Government legislated changes ([O. Reg. 284/09](#)) to Municipal Accounting Standards. Municipalities were required to adopt full accrual financial reporting. This requirement mandated that financial reporting show the amortization of aging infrastructure as an expense. This change was implemented to ensure that municipalities could better understand the significance of depreciating infrastructure against long-term financial viability. Over the past 11 years, since the change to full accrual accounting, the Municipality continues to use a Modified Accrual Budget methodology (cash flow budget), which does not align with its Financial Reporting or to the recommendations of its Council adopted Asset Management Plan. Most, not all, interviewees were generally unclear on this requirement.

# Administration - Finance



**Topic: AF-09** Budget (Accounting) Methodology

**Recommendations/Options:** Adopt, one of the following two accepted budgeting options:

1. Switch from Modified Accrual Budget methodology, to a Full Accrual Budget, or
2. If a Modified Accrual Budget is continued to be used, **regulation requires Councils to adopt annual reports** that show the impact of fully covering the estimated costs of amortization.

Additionally, the **annual reports must be prepared and adopted by Council resolution before approving a municipal budget**. The annual reports must include:

1. an estimate of the change in the Municipality's accumulated surplus to the end of the year resulting from the excluded expenses; and
2. an analysis of the estimated impact of the exclusion of any of the expenses on the future tangible capital asset funding requirements of the municipality.

# Administration - Finance



## **Topic: AF-09** Budget (Accounting) Methodology

We note that the Auditor speaks to this requirement in the financial statements and is required to adjust the operating budget. We recommend that the Municipal Auditor provide a training session to Council and senior staff regarding this requirement prior to the next budget and at the beginning of each new term of Council.

**Benefits:** Ensures that cost of depreciating infrastructure is part of the budget decision making process and that the budget is fully aligned with Financial Audits, FIR's, TCA's and AMP. Ensures compliance with Provincial requirements.

**Estimated Possible Costs:** An estimated cost of approximately \$1,500 (excluding HST) for the Auditor to prepare a training module. Will require some additional effort for the Treasurer or Deputy.

# Administration - Finance



**Topic: AF-10** Bi-annual Financial Reports

**Issue/Concerns/Risks:** One of the most important roles of Council is to make major financial decisions and oversee the Municipality's financial position on behalf of its constituents. During our interviews, Council indicated a preference to receive comprehensive financial updates at key points of the year as opposed to routine monthly status reports.

**Recommendations/Options:** Prepare a standardized Bi-annual Financial Report and presentation for Council in June and October. The report should include rolled up financial data at the departmental or cost center level (not account level). Also included should be unplanned budget pressures, staff awarded capital expenditures over \$10,000, reserve positions, and grant information. Remove routine monthly variance reporting from Council meetings.

# Administration - Finance

**Topic: AF-10** Bi-annual Financial Reports

**Benefits:** Greater clarity for decision makers. More accountability. Ability to adapt to unplanned financial pressures before they overtake the Municipality. Efficient use of staff time that could be redirected to other service delivery priorities.

**Estimated Possible Costs:** About one week of staff time to prepare report and presentation.



# Administration - Finance



**Topic: AF-11** Comprehensive User Fee Study (Cost Recovery)

**Issue/Concerns/Risks:** It is best practice to rely on user fees to help offset the costs of variety of municipal services. This transfers some or all the financial burden from the ratepayers to the actual users of services. Fees have not been recently studied to maximize cost recovery. User fee studies should include an analysis of the operational and capital costs, hours of operation or number of events, user information, municipal comparators and Council policy. Council should adopt a policy that will determine the amount of cost recovery for various services between user fees and the tax levy. The goal is to transfer as much cost as possible to the users of the services, while still encouraging participation and affordability.

**Recommendations/Options:** Undertake a comprehensive user fee study of the following municipal services: 1) Recreation; 2) Garbage and Landfill; 3) Water and Wastewater; and 4) Airport.



# Administration - Finance

**Topic: AF-11** Comprehensive User Fee Study (Cost Recovery)

Best practice would usually see full cost recovery for most services except recreation, with the tax levy subsidizing some recreation user fees, particularly for youth and seniors.

**Benefits:** Better accountability and transparency of the actual cost of providing services. Depending on the service, shifts some or all the cost recovery from the tax levy to the users of the services. Potential to generate new offsetting revenues.

**Estimated Possible Costs:** If done internally would require some staff time, across all departments.



# Administration - Finance



## **Topic: AF-12** Known Financial Risks

**Issue/Concerns/Risks:** Wawa's consolidated statement of financial position is reasonably strong. However, there are known financial risks that could jeopardize the Municipality's financial position in the future. These risks need to be carefully considered and planned for. Currently Wawa receives a PIL Grant from hydro dam facilities exceeding \$2.3 million dollars annually. The Ontario government has considered eliminating this revenue source in the recent past. With the province's current financial position significantly impacted by COVID-19, these types of provincial expenditures will undoubtedly be reviewed again. The Municipality should plan for the eventual reductions or loss of this grant now. Also, the Municipality has significant unfunded liabilities (see [Appendix 3C](#)), related to employee post-retirement benefits and landfill expansion and post-closure care and maintenance. While the Municipality has just recently taken necessary steps to remove post-retirement benefits for new employees, the existing liability will continue to grow, while the current employees work towards retirement.

# Administration - Finance



## **Topic: AF-12** Known Financial Risks

In addition, while the Municipality is hopeful that expansion of the current landfill site will get the necessary approvals, this has yet to be confirmed.

**Recommendations/Options:** Wawa should exercise strong fiscal restraint, funding only the core service priorities that residents and businesses need and reallocate surplus funds to close the infrastructure funding gap and increase reserves, including reserves for the unfunded liabilities mentioned above.

**Benefits:** Moving away from dependence on provincial assistance now will lessen the impact of eventual losses in revenue. Doing so will decrease the Municipality's significant financial risks. Increased investment into capital infrastructure will benefit the entire community by enhancing or improving service delivery.

**Estimated Possible Costs:** There is no additional cost, as this is a shift in funding priorities for existing revenue sources.

# Administration - Finance



**Topic: AF-13** Algoma District Services Administration Board (ADSAB) Apportionment

**Issue/Concerns/Risks:** The Municipality contributes \$1,537,704 to the ADSAB, \$870,879 of which is related to Wawa's hydro dam grant of approximately \$2,365,000. Our review leads us to conclude that the apportionment related to the hydro dam grant is too high and not in keeping with the intent of the 2001 revised apportionment model. Apportionment of the ADSAB Levy is to be based upon the pro-rated portion of each participating municipalities' total weighted assessment. Up until to 2000 this included Wawa's hydro dams. As of 2001, Ontario hydro dams, were no longer assessed. Instead, a fixed grant was paid to compensate affected municipalities. As a result, in 2001, the ADSAB apportionment model was revised. Wawa now pays a fixed contribution towards the ADSAB Levy, based upon the percentage of the hydro dam apportionment in 2000.

# Administration - Finance



**Topic: AF-14** Algoma District Services Administration Board (ADSAB) Apportionment

However, over the past 20 years, while the hydro dam grant has remained relatively fixed, the participating municipalities' weighted assessments have increased significantly, and the ADSAB Levy has decreased through Provincial uploading. Therefore, as each year passes, the hydro dam apportionment becomes increasingly higher. By our estimation, Wawa is over contributing to the ADSAB by approximately \$470,000 in 2021 and has over contributed almost \$6.5M since 2001.

Recommendations/Options: 1) Have our [Appendix 5](#) discussion peer reviewed, either by an independent municipal auditor or another independent municipal financial consultant such as the firm undertaking the preparation of the Long-Range Capital Forecast.

# Administration - Finance



**Topic: AF-14** Algoma District Services Administration Board (ADSAB) Apportionment

2) If confirmed, approach the ADSAB to revisit the 2001 apportionment model. The model should be based on the “equivalent” weighted assessment resulting from the hydro dam grant and then adding that to Wawa’s total weighted assessment. This would then be pro-rated with all the other participating municipalities’ total weighted assessments. Please refer to the [Appendix 5](#), for further details.

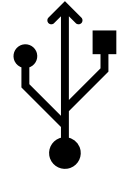
**Benefits:** This will ensure that Wawa is contributing to the ADSAB for the hydro dam grant as intended by the 2001 revised apportionment model and in keeping with [O. Reg. 278/98](#): General under the *District Social Services Administration Boards Act*, RSO 1990. These savings will help offset Wawa’s unfunded liabilities and other expenses.



# Administration - Finance

**Topic: AF-14** Algoma District  
Services Administration Board  
(ADSAB) Apportionment

**Estimated Possible Costs:** There would be a small cost for the peer review in the order of \$5000 to \$10,000, but savings are estimated to be over \$470,000 annually.



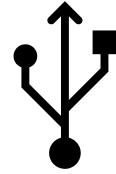
# Administration - Technology

*“The pandemic has not only altered the way engagement is viewed across every touch point, it has also accelerated digital transformation, creating a need for relevant and personalized experiences. Now is the time, more than ever, for CMOs and CIOs to collaborate to deliver tangible business outcomes.”*

Sumit Virmani, CMO, Infosys



# Administration - Technology



**Topic: AT-01** Electronic Records Management

**Issue/Concerns/Risks:** The Municipality is introducing the TOMRMS system of records management and is considering options for Electronic Records Management. Without both in place it could take hours or even days to locate records. Every record held by the Municipality is also a potential liability; however, files are not being disposed of when retention periods have expired. The vault is in need an extensive catch-up effort to ensure retention periods are being adhered to.

**Recommendations/Options:** Procure a municipal electronic records management system. Pair the system with an up-to-date Records Retention By-law and TOMRMS. Hire a student to assist in disposing of expired records under the supervision of the Clerk. Develop a strategy to scan critical records by priority. Leverage paperless workflow capabilities of a municipal electronic records management system to decrease reliance on hard copies and to increase efficiencies.

# Administration - Technology

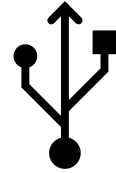
**Topic: AT-01** Electronic Records Management

**Benefits:** Compliance with privacy laws. Speedy access to records. Staff who use electronic records management systems could increase productivity from an estimated 5 to 10% **freeing up a potential of as much as 200 or more person days per year** if used properly. Realized staff time savings can be redirected to other service delivery priorities. Optical character recognition ensures records are AODA compliant.

**Estimated Possible Costs:** Variable depending on the provider and number of users. Estimate \$20,000 to purchase and \$2,200/yr. license/maintenance (includes training, set up - excludes HST, cloud storage and travel). Student \$10,000/year for 3 years. Scanning strategy to scan priority records \$15,000/year for 3 years.



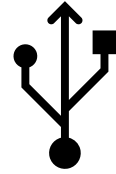
# Administration - Technology



## **Topic: AT-02** IT Consultant

**Issue/Concerns/Risks:** COVID-19 has placed a spotlight on the criticality of having robust and secure IT services. The Municipality has recently retained a qualified consultant to coordinate its IT needs. This is common with smaller municipalities. When seeking clarification about the consultant's deliverables, the staff rep was unsure. On reviewing the terms of engagement, we believe that greater clarity regarding critical daily, weekly and monthly steps and deliverables is needed to ensure the parties are clear on contractual expectations. NOTE: This is not a criticism of the consultant's ability to provide high caliber services to the Municipality. Instead, we are identifying gaps in what the key deliverables are. The heightened reliance on IT as a result of COVID-19 and cyber threats requires that all risks and threats are mitigated to the highest extent possible. Without of a clear set of deliverables, the Municipality could be exposed to weaknesses and threats.

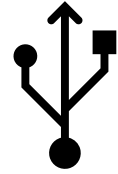
# Administration - Technology



## **Topic: AT-02** IT Consultant

We did note delays in addressing gaps in Municipality's IT security and WiFi that we understand have now been addressed. Our review also yielded that costs for services to be provided by the consultant are not included in the terms of engagement. This is problematic for budgeting and cost control purposes.

**Recommendations/Options:** Revisit the engagement documents with the IT consultant to ensure they specify critical daily, weekly and monthly deliverables. Sample key deliverables should include, but not be limited to reports confirming daily back-ups, patches, hardware and software updates including security, firewalls, SPAM filters, and general software. In addition, costs for services provided should be clearly identified and agreed upon. Security training for staff should also be offered. Seek independent expert IT advice on what should be included in the deliverables.



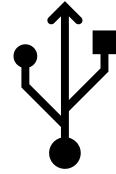
# Administration - Technology

## **Topic: AT-02** IT Consultant

**Benefits:** Ensures contractual deliverables are met. Decreases risk of interruptions in IT services or business continuity. Decreases risk of cyber threats and/or losses of data. Better cost control and financial planning.

**Estimated Possible Costs:** Dependent on deliverables selected, however, it should not result in significant increases to the contract. Approximately \$500 (excluding HST) for independent expert IT advice on deliverables.

# Administration - Technology

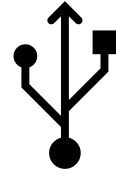


## **Topic: AT-03** Website Functionality

**Issue/Concerns/Risks:** The Municipality's website is new. There are options to enhance user options. Survey results indicate that the website is not heavily used, and a high number of respondent users (74.2%) want greater user options for things such as submitting service requests, paying bills, applying for permits, etc. The long-term impacts of COVID-19 are not well understood. However, COVID-19 is expected to require special mitigation measures to varying degrees for some time into the future. Other situations warrant greater functionality (i.e. 24/7 access).

**Recommendations/Options:** Engage the Municipality's Website Designer to discuss offering enhanced user options so that users can conduct business without having to attend the Municipality's Offices. Consider opportunities to integrate with a Municipal App.

# Administration - Technology

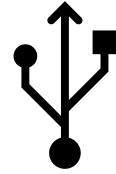


## **Topic: AT-03** Website Functionality

**Benefits:** Responds to rate payers' desire for enhanced access to bill payments and other services. Makes services accessible 24/7. Allows business to be conducted in a manner that mitigates risks of COVID-19. Frees up staff time by reducing counter time. Gained staff time can be redirected to new or other service delivery priorities. Will accelerate and better document services offered through the website. Enhanced client access to information.

**Estimated Possible Costs:** Web content development will vary based on the exact services chosen; however, \$25,000 (excluding HST) in upfront costs would be a good starting estimate. There will be annual costs as well, calculated based on services chosen. These costs are difficult to estimate due to variability. Expanded options could be added in stages over time. Online payment providers vary considerably in costs and should be tendered for best value for price.

# Administration - Technology



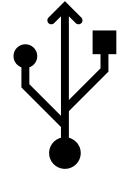
**Topic: AT-04** Municipal App

**Issue/Concerns/Risks:** The Municipality's website placed 3<sup>rd</sup> with survey respondents amongst three online options to seek out information about Wawa. Only 1.7% of respondents go the website a great deal and only 8.7% go to the website a lot. This could improve over time with effective marketing. In addition, during our interviews, external communication was noted as an area requiring improvement. Municipal Apps are becoming more and more popular communication vehicles where users can get real-time information about the Municipality's services, including waste collection, recreation, fees, meeting schedules, road closures, bookings, emergencies and more.

**Recommendations/Options:** Issue a request for proposal from qualified municipal app developers. Ensure that updates to the Municipality's website can be synced with the app.

**Benefits:** Real-time updates of critical information for users 24/7. Enhanced communication for users. More local engagement in municipal matters.

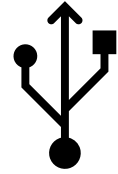




### **Topic: AT-04** Municipal App

**Estimated Possible Costs:** There are a range of providers who offer municipal app development services. Initial startup costs are variable based on functionality selected; however, an estimate of \$15,000 (excluding HST) plus an estimated annual service fee of between \$2000 and \$3000 could be expected.

# Administration - Technology



**Topic: AT-05** Microsoft (Office 365)

**Issue/Concerns/Risks:** Microsoft (Office 365) is powerful software. It offers many efficiency benefits through apps like Microsoft Teams and Sharepoint. These apps are very effective for remote working such as during COVID-19, working from home or during travel. We were informed that the software is underutilized due to lack of training. There are many free online tutorials that teach users how to maximize the capabilities of Microsoft (Office 365). Tutorials can also be purchased through shared access.

**Recommendations/Options:** Appoint a staff member to research and catalogue a list of tutorials on how to leverage the software. Require all users to complete the list of tutorials.

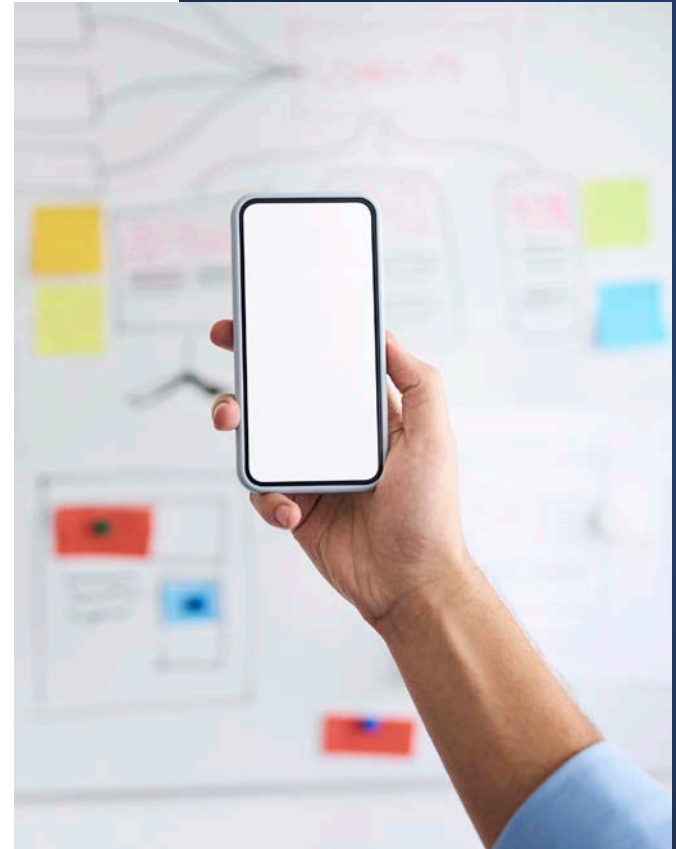
# Administration - Technology

# Administration - Technology

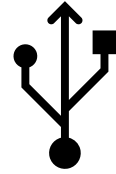
**Topic: AT-05** Microsoft (Office 365)

**Benefits:** Many enhanced operational efficiencies and enhanced remote functionality.

**Estimated Possible Costs:** Nominal. About one week of staff time to research and catalogue a list of applicable tutorials. Shared access training is estimated at \$500 (excluding HST) per year.



# Administration - Technology



**Topic: AT-06** Community Consultation/Engagement Software

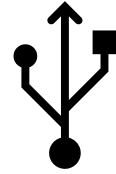
**Issue/Concerns/Risks:** Community consultation is the cornerstone of good governance and informed decision making. COVID-19, work and family-life schedules make it challenging to engage residents in critical decisions such as community plans, budgets, tourism initiatives, etc. There are many technology solutions available to solicit input.

**Recommendations/Options:** Procure an engagement software platform to extend community consultation initiatives further into the community.

**Benefits:** Clear mandates for decision makers. More community involvement in decisions that impact their way of life. Increased resident satisfaction.

**Estimated Possible Costs:** Engagement software ranges significantly from affordable to very expensive. However, we do not recommend an elaborate platform. An effective platform would cost about \$500 (excluding HST) per year.

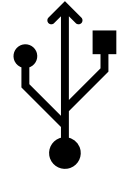
# Administration - Technology



**Topic: AT-07** Inspection Software and Hardware

**Issue/Concerns/Risks:** Paper inspection processes are cumbersome, time consuming and difficult to search. There are cost effective IT solutions, which can accelerate the permitting and inspection processes for both Building Code and Fire Inspectors. These solutions ensure that Code changes are updated automatically. Records are stored accurately and in a defensible easy to search format. Inspection software solutions include production of reports to convey statistical data to Council. The fact that CBO and Fire Chief are the same employee makes it important to ensure the employee is as efficient as possible.

**Recommendations/Options:** Issue a request for quotation for a digital software solution for Building Code Inspections and Fire Inspections.



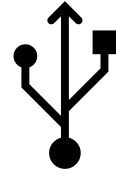
# Administration - Technology

**Topic: AT-07** Inspection Software and Hardware

**Benefits:** Avoids missing critical inspection steps. Speedy and remote access to file status. Accurate records and reports. Schedule inspections and sync in Outlook. Digital inspection reports can be emailed to proponents and filed immediately. Immediate access to historical records. Accelerated service to clients. Frees up time for personnel to allocate to other service delivery priorities.

**Estimated Possible Costs:** Approximately \$2800/yr. (excluding HST) licensing fee. One-time hard cost of \$500 (excluding HST).

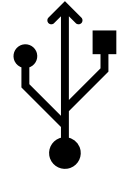
# Administration - Technology



## **Topic: AT-08** Financial Software Support

**Issue/Concerns/Risks:** We were provided with commentary and documentation about the municipality not receiving support from its financial software supplier. Support tickets are sent to the supplier, and they receive no responses, requiring multiple repeat support tickets. We were shown details regarding a sample ticket that took almost two (2) years to resolve. This is obviously unacceptable and is impacting service delivery as staff need to re-engage with the supplier repeatedly to get action. Wawa pays \$12,073 in annual fees to the supplier.

**Recommendations/Options:** Consult with the Municipality's solicitor. It is recommended that the supplier be sent a letter clearly noting the concerns with service provided, with examples. The supplier should be placed on notice that the Municipality will expect timely service going forward. And should the supplier not improve its service, the Municipality should seek to recover costs. The Municipality may also wish to consider re-tendering for the service.



# Administration - Technology

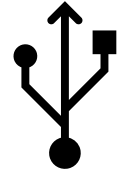
## **Topic: AT-08** Financial Software Support

**Benefits:** The Municipality will get the service it pays for. Timely corrective action by the supplier when required. Efficiencies gained by having software issues resolved quickly. Efficiencies gained by not having to repeatedly re-engage staff over months or even years.

**Estimated Possible Costs:** Nominal fees of approximately \$1000 for consulting the municipal solicitor.



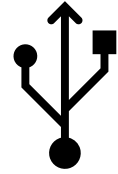
# Administration - Technology



## **Topic: AT-09** Recreation Booking Software

**Issue/Concerns/Risks:** The Municipality purchased an industry standard recreation booking software. The annual fee for this software is \$8626. Many staff suggest the software does not integrate well with the standard financial software. Other staff suggest that connectivity issues between the community center and municipal offices are the cause. Most involved indicate they are not adequately trained in use or integration with other software. The result is staff are populating an Excel spreadsheet for “point of sale” info. This results in potential duplication of effort and inefficient use of funds and resources.

**Recommendations/Options:** Consult with the Municipality’s IT Consultant to discuss solutions such as improved connectivity. Contact the software suppliers and request full training for all staff involved in recreation booking and treasury.



# Administration - Technology

## **Topic: AT-09** Recreation Booking Software

**Benefits:** Leveraging the full capabilities of the booking software. More efficient use of staff time that could be redirected to other service delivery priorities. Enhanced client experience. Capitalizing on annual software fees paid.

**Estimated Possible Costs:** There could be a nominal fee for much needed training, subject to negotiation, as well as IT consulting services. Estimate \$3000 (excluding HST).

# Asset Management

*“Municipal governments own more of Ontario’s core infrastructure than any other order of government. These facilities are essential to our economic prosperity, health and quality of life.”* Association of Municipalities of Ontario (AMO)

# Asset Management



## **Topic: AM-01** Asset Management Plan (AMP)

**Issue/Concerns/Risks:** In 2013, the Ontario Government mandated that all municipalities develop “up to date” Asset Management Plans. The Municipality has just recently updated its AMP in 2020, which is an excellent practice. From our observations, not all staff were fully aware of, or following the AMP. In addition, the AMP is not fully integrated with TCA data and a LRCF. Also of concern, only about 35% of the Municipality's assets have sufficient assessed condition data to fully implement a long-term, sustainable infrastructure renewal financial strategy. This leaves significant gaps for financial planning.

**Recommendations/Options:** Continue to update the AMP regularly, linking the data to TCA's. Integrate AMP (and TCA) data with Long-Range Capital Forecasts to guide budgeting and prioritize long-term life cycling strategies. Enhance the AMP data by completing regular rotating road condition assessments, CCTV and flow monitoring of sewers, hydrant flow testing, water modeling and building condition assessments. Undertake a rotating Master Plan strategy to fully inform the AMP and LRCF.



# Asset Management

**Topic: AM-01** Asset Management Plan (AMP)

**Benefits:** A comprehensive AMP will position the Municipality to plan long-term finances more strategically for asset life cycling. Will enhance Master Plan data and modeling for critical decision making. Potential for costs savings using accurate data and grant eligibility.

**Estimated Possible Costs:** Approximately two weeks of staff time for the Deputy Treasurer, relevant Directors and support staff. Rotating AMP data collection programs would be in the order of \$15,000 per year. Water and sewer data collection would be recoverable as part of their respective charges.

# Asset Management



**Topic: AM-02** Vehicles and Equipment Replacement Policy (VERP)

**Issue/Concerns/Risks:** The Municipality maintains its fleet in good repair. The Municipality does not have a Council approved vehicle and equipment replacement policy or a long-term financial strategy to fund vehicle and equipment replacement. It appears that the Municipality has a fleet of vehicles that exceeds actual needs of the Municipality (and comparators). High-end crew cab trucks, exceed comparable standards. As such, the cost of both the higher number and type of vehicles exceeds the needs of the Municipality (and comparators). Some vehicles are used infrequently. Many vehicles have convenience upgrades not typically seen with municipalities, all of which come with added costs.

**Recommendations/Options:** Adopt a Vehicles and Equipment Replacement Policy (VERP). Integrate the VERP with the Asset Management Policy. Ensure vehicles and equipment are matched with the actual operational needs. Plan to keep but downgrade older vehicles as they age by passing to other uses.



# Asset Management

**Topic: AM-02** Vehicles and Equipment Replacement Policy (VERP)

Develop a long-term financial strategy to fund vehicle and equipment replacement by implementing a 10-year Long Range Capital Forecast (LRCF). Use the LRCF to inform the annual budget. Where necessary institute a per kilometer allowance for staff use of their own vehicles.

**Benefits:** Longer term capital and operational cost savings. Acquisitions matched to the operational requirements of the vehicle.

**Estimated Possible Costs:** Variable, but significant potential savings, depending on the number, type and life-cycle strategies approved by Council.

# Asset Management



**Topic: AM-03** Municipally Owned Land & Buildings

**Issue/Concerns/Risks:** The Municipality reportedly owns over 250 properties and facilities. Some are of low or no strategic value. Unused and/or underutilized properties and facilities can consume financial and human resources, tie up working capital, suppress economic development, and increase risk.

**Recommendations/Options:** Where appropriate conduct high-level Building Condition Assessment Reports. Undertake a detailed inventory of all municipally owned properties and facilities to determine the strategic value of these properties. Consolidate municipal facilities where appropriate. Properties that are not needed for future operations or services should be deemed surplus and sold or leased.

**Benefits:** Reduced maintenance and operational costs. Consolidation of municipal facilities can improve operational efficiencies. Frees up capital to be used for other more strategic capital asset improvements/acquisition and service delivery priorities. Stimulates economic development, urban renewal, increasing the tax base. Reduces risks to the municipality.



# Asset Management



**Topic: AM-03** Municipally Owned Land & Buildings

**Estimated Possible Costs:** Building Condition Assessment Reports will vary depending on the number, size and complexity of buildings. A starting amount of \$50,000 could be used for budgeting purposes. Tendering would be the best way to determine costs. For affordability, assessments could be staged. Depending on the outcome of the assessments, sales or leases, we anticipate significant operational and capital cost savings as well as increased revenue.

# Asset Management



## **Topic: AM-04** Reinvestment into Capital Assets

**Issue/Concerns/Risks:** Several reports, including the 2012 KPMG Service Delivery Review and the 2020 PSD Asset Management Plan, strongly recommended increased investment in the Municipality's capital assets. The PSD Report indicates a current capital infrastructure deficit of \$2.8 million dollars. While recent investment has increased, a review of the past 10 years indicates that investment is just slightly greater than the amortization of the capital assets. Therefore, with increased cost of construction and improved service levels are factored in, the infrastructure funding gap will continue to grow.

# Asset Management

**Topic: AM-04** Reinvestment into Capital Assets

**Recommendations/Options:** Reinvest new revenue identified in this review, operational cost savings and the strategic disposal of surplus municipally owned properties and buildings into life cycle upgrades of critical capital assets.

**Benefits:** Increased investment into critical capital assets will significantly improve the Municipality's financial position. Doing so will also reduce exposure to known financial risks and improve resident satisfaction.

**Estimated Possible Costs:** Plan to reinvest an additional \$1 million dollars annually into capital infrastructure from projected revenue increases, operational cost savings and disposed surplus municipal properties. Increase that amount annually to ensure the infrastructure funding gap does not out pace reinvestment.



# Asset Management



## **Topic: AM-05** Road Cross-section and Engineering Standards

**Issue/Concerns/Risks:** Many roads within the municipality are unusually wide for their needs and classifications. In some cases, widths are almost double typical road sections in comparable municipalities. Increased road widths, significantly increase capital and operational costs by a corresponding percentage. For example, if a road is 50% wider than a typical cross-section, the Municipality can expect annual operating costs to be as much as 50% higher than with standard roadway cross-sections. The same increased costs apply to capital upgrades. Costs increases would apply to maintenance and replacement of larger than needed storm sewers, larger storm inlets, longer underground services, more asphalt and granular bedding materials, etc. This is magnified by the relatively higher capital and operational costs in the area. While snow storage is needed, it is standard practice to store snow on the municipally owned boulevards, rather than on the unplowed portions of a road. Boulevard storage is a best practice that is considerably less costly and allows for more landscaped areas.

# Asset Management



**Topic: AM-05** Road Cross-section and Engineering Standards

**Recommendations/Options:** Update road cross-section and engineering standards, for all classes of roads within the municipality. Over time, as roads are being reconstructed, build to the new road engineering standards.

**Benefits:** Capital and operating costs will be reduced, with cost savings reinvested into other critical capital infrastructure projects. Neighbourhoods will be improved with more green space and increased sight lines on longer residential driveways. Storm water flows will be reduced, resulting in additional cost savings.

**Estimated Possible Costs:** \$10,000 to update the road cross-section and engineering standards, but with considerable longer-term operating and capital cost savings.

# By-law Enforcement

Keeping Communities Safe and Clean

# By-law Enforcement



## **Topic: BL-01** Property Standards

**Issue/Concerns/Risks:** Property Standards by-laws help keep neighbourhoods safe and clean. Clean, safe and well-maintained communities assist with business attraction and retention efforts. First impressions are critical for investors. Overall, first impressions were quite good; however, we did observe some buildings that were in a state of disrepair. This contributes to a negative image and may dissuade investors, as well as act a disincentive for property standards abiding businesses to maintain their properties. There may also be safety risks to the public, municipal staff (Fire Fighters) and adjacent buildings if left unaddressed.

**Recommendations/Options:** Inspect the properties for Fire Code, Building Code and Property Standards concerns. Develop property standards education programs. Attempt to work with offenders to bring their properties up to a proper state of repair within a reasonable timeline. Failing achieving voluntary compliance, proceed with full enforcement. In the downtown, leverage the Community Improvement Plan (CIP) to help stimulate façade and other improvements.



# By-law Enforcement

**Topic: BL-01** Property Standards

**Benefits:** Safer and cleaner community. Potential investors have choices, and first impressions are critical for them to consider Wawa as a place to invest or do business. Improved business attraction and retention opportunities. Merchant and community satisfaction.

**Estimated Possible Costs:** Some minor additional revenue in fines. Potential for increased tax base due to improved properties and successful business attraction.



# By-law Enforcement



**Topic: BL-02** Parking Enforcement Winter Control

**Issue/Concerns/Risks:** Interviewees advised that illegal on-street parking during winter control operations is a concern. Plows are unable to plow the street properly and may be forced to return for a second or third pass at another time, absorbing human, physical and financial resources. Education and enforcement is not occurring.

**Recommendations/Options:** Review and update parking by-laws using best practice examples. Train the Director and Assistance Director of Infrastructure Services in Parking Enforcement. Pass a by-law to appoint them as by-law enforcement officers. Send them out just before crews commence plowing operations to first distribute educational materials, followed by warnings, then tow and ticket.

**Benefits:** Increased compliance. More efficient and timely plowing operations. Personnel, equipment and materials cost savings due to reduced need to complete second or third passes.

# By-law Enforcement

**Topic: BL-02** Parking Enforcement Winter Control

**Estimated Possible Costs:** \$300 (excluding HST) per employee for MLEO – Parking Enforcement Officer Online Course. Some additional revenue due to fines. Cost savings expected with compliance.



# Council

*“The key responsibilities as a councillor are to support the municipality and its operations while ensuring that the public and municipality’s well-being and interests are maintained.”* Province of Ontario

# Council



## **Topic: C-01 Council Training**

**Issue/Concerns/Risks:** Local government is ever-changing with new legislation, regulations and provincial downloading. Rapidly changing programs and statutes resulting from COVID-19 have highlighted this. It is important that staff are well trained; however, it is equally essential that Council, as the ultimate decision makers, are also fully informed and trained to address the complexities of local governance. Armed with up-to-date information through training opportunities, Council will be prepared to meet these challenges. Members who work full-time, part-time or on contract may find attending training a challenge.

**Recommendations/Options:** AMO offers several excellent On Demand eLearning Courses and Webinars that would be beneficial. These courses are affordable, about 2 to 3 hours long and can be taken from home. In addition, it is recommended that Council visit municipal facilities at least annually, particularly as part of budget preparations, to help fully appreciate each department's operational and budget priorities .

# Council

## **Topic: C-01** Council Training

**Benefits:** Helps develop a strong understanding of the local government context, the importance of long-term planning, governance versus management responsibilities, what to look for in staff reports and much more. Informs annual budget discussions.

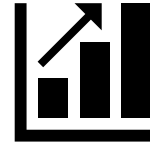
**Estimated Possible Costs:** Courses range in price from \$100 to \$200 each. No new costs. Should be covered by existing budget.



# Economic Development

*“Fostering municipal economic development requires strategy and cooperation to ensure a connection between the built environment, the social and cultural wellbeing of a community, and sustainable growth.”* Jessica Ferlaino

# Economic Development

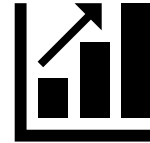


## **Topic: ED-01** Market Gap Analysis (Study)

**Issue/Concerns/Risks:** Increasing local services is an important municipal goal. Like Council, new investors require good information to make sound, informed decisions. Undertaking market surveys for individual projects is often cost prohibitive and can lead to lost opportunity. When asked what the Municipality's top priorities should be over the next five years, survey respondents ranked strengthening the local economy through attracting new businesses and more new homes as the highest priority (tied with one other). A Market Gap Analysis, undertaken by a qualified firm, will identify service gaps in the community and provide the required market analysis to help remove doubt or risks for new investment.

**Recommendations/Options:** Issue a request for proposal to undertake a Market Gap Analysis.

# Economic Development



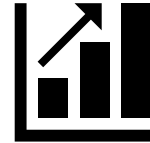
## **Topic: ED-01** Market Gap Analysis

**Benefits:** The study is a marketing tool to strategically attract the type of new investment that has the best chance for success in Wawa. This strategic approach helps mitigate against “chasing everything” whether it has a good chance to succeed or not. In this case, a Market Gap Analysis is recommended over an Economic Development Study. New or expanded local services provide employment opportunities. It keeps spending in the local economy and provides convenience for the residents. It also expands the local tax base. A strong local economy is a factor in attracting new housing stock.

**Estimated Possible Costs:** A Market Gap Analysis does not need to be an elaborate document. It must be undertaken by a reputable firm, who would garner the trust of investors. Cost would be approximately \$28,000 (plus HST & Travel). Potentially eligible for grants such as the RED program.



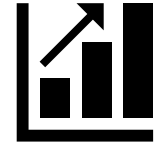
# Economic Development



**Topic: ED-02** Online Business and Available Properties Registry

**Issue/Concerns/Risks:** Investors require accurate information to make decisions. They look for municipalities that demonstrate readiness and assistance in offering critical decision-making information. Investors want specific information on the local business environment and available properties. The Economic Development Corporation (EDC) website was reviewed and found to be out of date.

**Recommendations/Options:** Undertake a new campaign with local businesses to offer a free searchable online business registry on the Municipality's new website with key contact and other information to augment the current registry. In addition, offer a similar database of available property listings on the new website with contact and property information. Promote these free offerings and apply efforts to keeping them up to date.



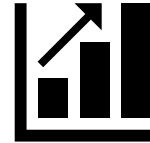
# Economic Development

**Topic: ED-02** Online Business and Available Properties Registry

**Benefits:** Enhanced access and presence for outside investors and residents. Helps demonstrate investment readiness. Helps support local economy and businesses. Provides better resident access to businesses or services.

**Estimated Possible Costs:** Costs to develop modules for the Municipality's website should be reviewed with the new website developer. Costs will be variable depending on complexities of design. Estimate \$5,000 to \$8,000 (excluding HST). May be eligible for grant funding.

# Economic Development



**Topic: ED-03** Branding Exercise

**Issue/Concerns/Risks:** The Municipality does not appear to have a discernable brand for business attraction, tourism or investment strategies.

**Recommendations/Options:** Complete an update to the Municipality's Strategic Plan to set priorities. The SP update is scheduled for late 2021, therefore timing is appropriate to follow with a brand exercise. Issue a request for proposal to retain a qualified marketing firm with extensive expertise in corporate, municipal and not-for-profit branding, marketing and communications strategies to complete a Wawa brand. Engage the community in the process. Ensure that the brand follows the priorities of the new Strategic Plan.

**Benefits:** A clear Wawa brand will aid in attracting business, new investment and tourism into the community. Community pride.

**Estimated Possible Costs:** \$10,000 (excluding HST and travel). May be eligible for grants such as the RED program.

# Economic Development

## **Topic: ED-04** Daytrip Itinerary

**Issue/Concerns/Risks:** Wawa has many untapped or under capitalized tourist opportunities. A local daytrip itinerary for all seasons would help promote tourism and support local businesses.

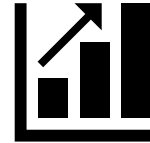
**Recommendations/Options:** Develop a four-season Wawa Daytrip Itinerary and promote it through the Algoma Kinniwabi Travel Association, the Municipality's website, Facebook Ads, social media and other media opportunities. Update regularly.

**Benefits:** Supports the local economy by attracting tourism. Encourages a stable tax base and vibrant community. Business attraction and retention opportunities.

**Estimated Possible Costs:** \$2500 (excluding HST) to develop the itinerary. Marketing costs are variable depending on level of effort. May be eligible for grants such as RED. Opportunities for advertising revenues.



# Economic Development



## **Topic: ED-05** Community Profile

**Issue/Concerns/Risks:** Per Topic [ED-01](#), investors require information to make decisions. They look for municipalities that demonstrate readiness and assistance in offering critical decision-making information. Investors want specific data on community demographics to determine if their investment proposal is viable. When asked what the Municipality's top priorities should be over the next five years, survey respondents ranked strengthening the local economy through attracting new businesses and more new homes as the highest priority (tied with one other). The EDC website indicates that the community profile is updated annually, however, the version posted is nearing 10 years old and contains incorrect and dated info. This will dissuade investors from considering Wawa as a potential candidate.

**Recommendations/Options:** In coordination with the preparation of a Market Gap Analysis, prepare a Wawa Community Profile. Update the profile annually and post prominently on the Municipality's website.



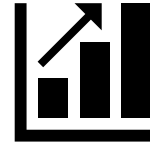
# Economic Development

## **Topic: ED-05** Community Profile

**Benefits:** Marketing tool for potential investors. Demonstrates investment readiness. Will assist in attracting potential new housing stock investors or employers.

**Estimated Possible Costs:** Costs would partially be covered through ED-01. Marketing material develop and production costs would be about \$3000 (excluding HST and travel). May be eligible for grants such as the RED program.

# Economic Development



## **Topic: ED-06** Business Toolkit

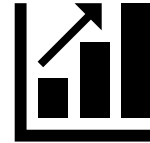
**Issue/Concerns/Risks:** Small business owners work hard keeping their businesses viable, even more so with COVID-19. Owners may not have the time or resources to investigate business opportunities such as growing the business, expanding or improving a building, finding grant opportunities, etc. They need help navigating the complexities of government regulations or incentive programs. While EDC's website contains some information, it may not be current.

**Recommendations/Options:** Develop a Wawa Business Toolkit (or update EDC website content) to outline various programs, requirements and opportunities. Include key contacts in the Toolkit. Market the Toolkit with local businesses and potential investors. Update the Toolkit regularly as programs and information changes.

**Benefits:** Demonstrates investment readiness. Contributes to business attraction and retention. Helps businesses and investors navigate complexities of programs, processes and regulations.

**Estimated Possible Costs:** None if prepared in-house staff.

# Economic Development



**Topic: ED-07** Biannual Business Seminars

**Issue/Concerns/Risks:** The world economy is changing rapidly as a result of COVID-19 and other evolving circumstances. Small businesses are the heart of the local economy. However, they may not have the opportunity to stay current on emerging business trends pertaining to technology, social media, economy, funding, pandemic, etc.

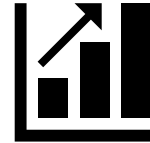
**Recommendations/Options:** Coordinate biannual business seminars to help local businesses stay current and competitive. Retain industry experts to lead discussions and training on business trends and opportunities.

**Benefits:** Contributes to local business retention by arming local businesses with essential information needed to help businesses to remain competitive and grow.

**Estimated Possible Costs:** Approximately \$5,000 to \$8,000 (excluding HST and travel) per year for two seminars. May be eligible for grant funding such as the RED program.



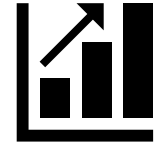
# Economic Development



## **Topic: ED-08** Community Improvement Plan (CIP)

**Issue/Concerns/Risks:** Community Improvement Plans are a planning tool under Section 28 of the *Planning Act* that provides options for municipalities to incentivize development and community improvements. CIP's offer municipal grants, realty tax reductions and/or building fee reductions options. A CIP can help attract outside investors and encourage existing property owners to maintain, upgrade and/or expand their properties. The Municipality does have a Community Improvement Plan (2008); however, the CIP does not appear to be funded or widely promoted. This was previously noted by KPMG as well. To date, there has been no change.

**Recommendations/Options:** Allocate annual funds towards CIP initiatives through the annual budget. Set up a reserve to return any unused CIP funds each year, so that annual budget contributions can be minimized. Promote the CIP actively to solicit participation. Given its age, the CIP should be reviewed to determine if an update is warranted.



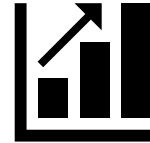
# Economic Development

**Topic: ED-08** Community Improvement Plan (CIP)

**Benefits:** New development and community renewal has several benefits, including new and expanded local services, an increased tax base and the potential renewal of older buildings, derelict and brownfield sites.

**Estimated Possible Costs:** Annual CIP grants could be in the order of \$20,000/yr. to start. A reserve could have a set minimum or maximum balance established in a reserve and reserve fund policy (RRFP).

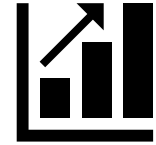
# Economic Development



## **Topic: ED-09** Tourist Information Center (TIC)

**Issue/Concerns/Risks:** The TIC is ideally situated at the southern gateway into Wawa, off the Trans Canada Highway on Highway 101, across from the Municipal Airport. The TIC is one of the Municipality's more recognizable landmarks. It is widely used for tourist information, a scenic rest area/lookout and a small museum. It is structurally in good condition, but according to staff would require some HVAC upgrades, to be used year-round. There is good space on the mezzanine level to accommodate additional staff, if needed. There has been some discussion of moving tourist information to a kiosk at the Community Center. We do not recommend this.

**Recommendations/Options:** We believe that this facility should continue operation in its current form, with consideration given to modest upgrades to allow for 4 season use. Operations at this facility could then be expanded for such things as, a part time museum curator in the future.



# Economic Development

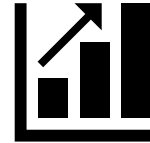
## **Topic: ED-09** Tourist Information Center (TIC)

In addition, if economic development initiatives were to be expanded to include tourism, marketing and community development, the TIC would be an ideal space for related personnel.

**Benefits:** Continued and/or expanded use of the facility, would ensure that this landmark remains integral to Wawa's brand in the future. Expanded use of the TIC could allow for some consolidation of municipal operations, freeing up space at 96 Broadway, either for lease or sale.

**Estimated Possible Costs:** Upgrades to HVAC and some minor office modifications would be in the order of \$10,000 (excluding HST) subject to tendering to confirm.

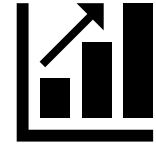
# Economic Development



## **Topic: ED-10** Municipal Accommodation Tax (MAT)

**Issue/Concerns/Risks:** On November 23, 2017, the Province of Ontario implemented the [Transient Accommodation O. Reg. 435/17](#), which came into force December 1, 2017. The regulation provides the necessary provisions for municipalities across Ontario to implement a Municipal Accommodation Tax (MAT). The MAT is intended to support the costs of marketing tourism. There are several rules in terms of how funds collected can be utilized and dispersed. The main requirement is that funds must be utilized for the purposes of promoting and growing the tourism industry. Under the program, funds are allocated to an “eligible tourism entity”. An Economic Development Corporation does not necessarily constitute an “eligible tourism entity”. However, there may still be opportunities to introduce a MAT to assist in marketing tourism.

**Recommendations/Options:** Pursue the introduction of a MAT to assist funding marketing tourism efforts.



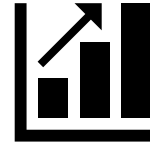
# Economic Development

**Topic: ED-10** Municipal Accommodation Tax (MAT)

**Benefits:** Provides an alternate source of funding, other than taxation, for certain tourism promotion activities. Taxes will either decrease or can be redirected to fund other priority programs from the savings generated by the MAT. Tourism marketing costs are funded by the transient users, not local rate payers.

**Estimated Possible Costs:** A high-level conservative estimate of potential revenue utilizing information posted on the EDC website and supplemented by hotel website information was developed. Our estimates suggest a potential to generate in the order of **\$150,000** annually to fund tourism marketing initiatives.

# Economic Development

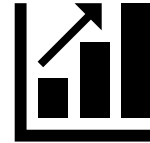


## **Topic: ED-11** Downtown Revitalization

**Issue/Concerns/Risks:** The 2008 Community Improvement Plan and the 2013-2018 Strategic Plan identified the revitalization of the Downtown Core as a key priority. Both documents were adopted by Council, however, the Municipality has not moved forward with this priority. The downtown core is tired and has not been kept up to the same standard as the rest of the Municipality. During our review, economic development and tourism were highlighted as one of the highest priorities. We are strong advocates of downtown beautification and revitalization. The municipality should lead by investing in the downtown to stimulate renewed investment by the private sector.

**Recommendations/Options:** 1) Undertake the AMP data analysis to determine the remaining life of the underground linear infrastructure in the downtown core. Confirm a minimum of 25 years of reasonable life expectancy remaining to match with the expected life cycle of proposed streetscape improvements.

# Economic Development



## **Topic: ED-11** Downtown Revitalization

2) Engage local merchants and residents to finalize downtown streetscape design plans. 3) Undertake planning and engineering services to get the project shovel ready, for potential grant opportunities.

**Benefits:** While hard to quantify, from our experience there are significant benefits to economic development, tourism, business attraction and retention, tax revenue and resident satisfaction. These benefits will be enhanced if this project is coordinated with our other recommendations related to a market gap analysis, branding exercise and an updated and funded Community Improvement Plan.

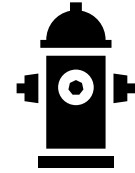
**Estimated Possible Costs:** The initial tests of the underground infrastructure are included in Topic [AM-01](#). Public engagement and plans for the Streetscape design would be approximately \$25,000. Engineering plans would be approximately \$75,000 depending on scope. May be grant eligible. Construction costs would be determined through engineering design.



# Fire

When Everyone is Running Out,  
Fire Department Volunteers Run In

# Fire



**Topic: FD-01** Recovery of Insured Fire Call Costs

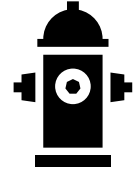
**Issue/Concerns/Risks:** Fire calls place an added financial burden on municipalities, particularly small municipalities and their rate payers. There are opportunities through specialized insurance collection agencies to recover some of the costs of fire calls to help offset the burden on rate payers.

**Recommendations/Options:** Retain a qualified fire insurance collection agent to recover fire call costs for those residents and businesses who carry insurance to pay for these costs. Many municipalities choose not to recover costs where residents or businesses do not carry fire insurance. Council can choose to only recover where insurance is in place.

**Benefits:** Recover costs of responding to fire calls and offset the costs of running the Fire Department.

**Estimated Possible Costs:** None, however a portion of what is recovered (about 30%) will go the fire insurance collection agents with the balance to the Municipality. Variable added revenue per year, estimate \$0 to \$10,000/yr.

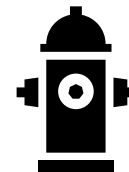
# Fire



## **Topic: FD-02** Fire Underwriters Survey (FUS)

**Issue/Concerns/Risks:** The Fire Chief provided our team with a copy of a Fire Underwriters Survey (FUS) completed for the Wawa in 2018. It was a proactive decision to request the FUS. The FUS is a valuable tool that analyzes and grades fire related risks. The findings establish fire insurance gradings, among other important things. The 2018 FUS notes that there are opportunities to improve ratings in all four (4) categories. In addition, the 2018 FUS also notes that not all information could be updated because some information was requested but not provided. As such credit points were carried forward or assumed at a conservative value.

**Recommendations/Options:** Review the opportunities to improve credit points and provide FUS with the requested data for FD-11, FD-15 and WS-06 to ensure Wawa receives all available credit points.



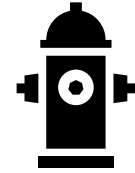
# Fire

## **Topic: FD-02** Fire Underwriters Survey (FUS)

**Benefits:** The FUS will identify areas of risk and areas for improvement that will help guide critical decision making for the Fire Department. The findings will also help guide the preparation of a Fire Master Plan that will set Council's strategic and financial priorities for the Fire Department into the future. This will in turn inform the annual budget process and long-range financial plans. Improved credit points will assist in grading (underwriting) insurance more accurately within Wawa.

**Estimated Possible Costs:** None. Approximately one-week additional time for Fire Chief to acquire required information.

# Fire



## **Topic: FD-03** Fire Risk Assessments

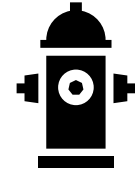
**Issue/Concerns/Risks:** Risk assessment of high risk or vulnerable facilities is an essential task of any Fire Department to help inform firefighters, to plan for risks and to better protect the community. The Fire Chief indicates there are high and medium risk facilities. The community center should be reviewed for potential ammonia leak risks.

**Recommendations/Options:** Consult with the Ontario Fire Marshall's office as needed to develop and plan a Risk Assessment. Ensure that risk assessments are kept current through regular annual or more frequent updates. Assess the community center as soon as possible.

**Benefits:** Allows the department and its members to assess and train for high-risk facilities. Helps mitigate against high-risk losses.

**Estimated Possible Costs:** None. Several months of effort and on-going effort by Fire Chief, Deputy Chief and officers.

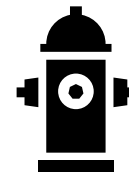
# Fire



**Topic: FD-04** Fire Department Radio Communications

**Issue/Concerns/Risks:** Fire Department radio communications is provided by Central Ambulance Communications Center (CACC). CACC dispatchers do not specialize in providing fire communications to NFPA standards. The existing system offers substandard communications to first responders as it is an analogue system that is not in line with Industry Canada’s Spectrum Redeployment Plan. This results in some areas where there is no radio service. Many of our clients report being bumped in favour of ambulance calls. A fire fighter must attend the Fire Hall to “man” a radio to relay communications and take notes. Fire calls are not recorded, and time stamped. Calls are not linked to and documented using standardized fire management software. This places the fire fighters at unnecessary risk while on emergency calls when they may need a communication lifeline the most.

**Recommendations/Options:** Tender fire communications to a service provider equipped and trained for fire calls with full coverage to NFPA standards.



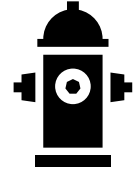
# Fire

**Topic: FD-04** Fire Department Radio Communications

**Benefits:** Skilled NFPA trained communications specialists serving the Municipality's fire fighters. Calls are monitored 24/7. No dropped or bumped calls during a fire emergency. Access to critical fire fighting data through NFPA dispatchers. Enhanced safety for the Municipality's first responders. Documented reports and recordings of all calls linked to industry fire management software.

**Estimated Possible Costs:** Hardware approximately \$40,000; one time set up approximately \$10,000 and annual service provider fees approximately \$35,000 including a credit for fees currently paid to CACC.

# Fire



**Topic: FD-05** Fire Apparatus Replacement Policy and Strategy

**Issue/Concerns/Risks:** The Fire Department fleet is aging, with one pumper-tanker to be replaced soon. Vehicles are showing signs of metal fatigue and many vehicles are coming due for replacement at about the same time. Other vehicles have compatibility issues with Wawa requirements. This is a perfect storm for significant capital costs to be incurred at one time. The Fire Chief would prefer, and we agree, that a staggered plan be put in place to ensure timely and affordable replacement of the Fire Department's critical fleet.

**Recommendations/Options:** In coordination with the preparation of a Fire Master Plan (see Topic [SP-04](#)) and a Long-Range Capital Forecast (See Topic [AF-04](#)) develop a Fire Apparatus Replacement Policy and Strategy.

**Benefits:** Ensures apparatus are replaced when useful life is near or at life expectancy. Ensures there is a staggered replacement strategy based on a sound financial plan. Sets minimum standards for apparatus specifications that meet NFPA standards and Fire Department needs. Assist with budgeting.



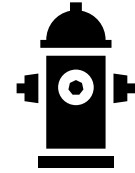
# Fire

**Topic:** FD-05 Fire Apparatus Replacement Policy and Strategy

**Estimated Possible Costs:** No cost to develop the policy and strategy. There will be capital replacement costs for apparatus as they come due. There will also be a cost to complete a Fire Master Plan (see Topic [SP-04](#)).



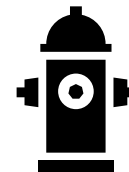
# Fire



## **Topic: FD-06** Fire Hydrant Demarcation

**Issue/Concerns/Risks:** Fire hydrants play a critical role in fire suppression and public works maintenance activities. The Fire Chief advises that to his knowledge fire flow has not been an issue; however, the Chief acknowledges that the Fire Department has limited information of available flows at hydrants when firefighters connect. National Fire Prevention Association (NFPA) standard 291 instructs operating authorities to colour code hydrants based on available flows, ownership and other critical information. With this knowledge, the Fire Department can arrive on a scene and select the best hydrant for the event it is facing. Without this knowledge, the department would be guessing. Colour coded fire hydrants also aid in critical public works maintenance activities.

**Recommendations/Options:** Undertake a hydrant flow analysis as part of the next round of hydrant flushing. Paint or colour code hydrants in accordance with NFPA 291. Leverage the flow data for other master planning purposes, such as the recommended WWWMP.



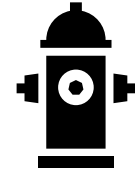
# Fire

## **Topic: FD-06** Fire Hydrant Demarcation

**Benefits:** Critical fire fighting knowledge upon arrival at a scene may speed fire suppression activities. Will assist in public works operating knowledge and maintenance activities. Valuable data for master planning purposes.

**Estimated Possible Costs:** Integrated with annual flushing activities, costs should be very low. Paint could be done by properly supervised summer students. Approximately \$5000.

# Fire



**Topic: FD-07** Establishing and Regulating By-law

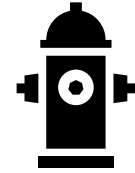
**Issue/Concerns/Risks:** The Fire Chief advises that the Establishing and Regulating By-law (E&R By-law) requires updating as it does not accurately reflect the current services offered by Fire Department to the community. This exposes the Municipality to potential risks or liabilities and can set false expectations.

**Recommendations/Options:** Complete a best practices review of comparator E&R By-laws to develop and adopt a by-law that is reflective of the department's current services.

**Benefits:** Clarifies the department's mandate for the public and fire personnel. Helps to ensure that Council provides resources for training, personnel and equipment and to ensure that they are all reflective of the department's mandate.

**Estimated Possible Costs:** No cost to undertake a best practices review. Approximately one to two weeks effort by Chief, Deputy Chief and officers.

# Fire



**Topic: FD-08** Education Program

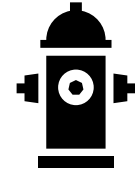
**Issue/Concerns/Risks:** The *Fire Protection and Prevention Act* requires that all municipalities “establish a program in the municipality which must include public education with respect to fire safety and certain components of fire prevention.” Education is an essential element of fire prevention and protection of life and/or property. The Fire Department has a limited education program.

**Recommendations/Options:** Strike a committee of motivated members to develop a best practice-based education program and implement it. There are many resources to draw upon for education programming.

**Benefits:** Education can save lives and protect property. Education programs can limit the calls to the Fire Department contributing to cost savings and keeping Fire Department members safer.

**Estimated Possible Costs:** Recommend a small points bonus be established for members who volunteer to develop and actively assist in delivering the program. May be eligible for various grants.

# Fire



## **Topic: FD-09** Inspection Program

**Issue/Concerns/Risks:** Fire inspections are essential in order to assist in mitigating fire related risks within the community. The Fire Chief is afforded inspection powers pursuant to the *Fire Prevention and Protection Act*. While inspections do occur on a complaint basis, the Fire Department does not have a pro-active inspection program. This can increase risks to the community.

**Recommendations/Options:** Consult with the Ontario Fire Marshall's Office and local Fire Chiefs to develop a best practice-based inspection program.

**Benefits:** Inspections mitigate against serious risks to life and property.

**Estimated Possible Costs:** No initial costs to research inspection programs. Resources will need to be applied to inspection and enforcement on an as required basis. Members who participate in the inspection program should be awarded points from the remuneration program.

# Health and Safety

*“Workplace injuries cost society \$151 billion annually between lost productivity and wages, medical expenses and administrative expenses. The cost of a single workplace death is \$1.12 million.”*

US National Safety Council

# Health and Safety



## **Topic: HS-01** Health and Safety

**Issue/Concerns/Risks:** Our interviews with health and safety representatives yielded varied concerns in most service areas related to most aspects of workplace Health and Safety. A few samples of areas of concerns, include: an outdated Policy Statement; irregular inspections; risk assessments are not performed; inconsistent reporting; expired Health and Safety training; and hazardous materials are not well understood or documented. We are of the opinion that given the circumstances there is an elevated risk of workplace injury. Should an injury occur we believe that the Municipality is exposed to liabilities and potentially workplace fines.

**Recommendations/Options:** Several critical steps are recommended.

1. One employee should be responsible for tracking all Health and Safety requirements. A report should be sent to the department head and the CAO in the case of non-compliance. We recommend that the HR Associate assume this role.



# Health and Safety



## **Topic: HS-01** Health and Safety

2. The Health and Safety Policy should be updated into a succinct document.
3. Inspections should occur regularly and be fully documented. Employees will require training on how to conduct inspections.
4. Standardized Incident Reporting Forms should be developed and used corporate wide.
5. Written safe workplace procedures should be developed, to include modules for hazardous materials and other topics.
6. Health and Safety Training is required for management and supervisory staff as well as employees.
7. First Aid Training should be offered to all staff regularly.
8. Undertake a Safety Audit on an annual basis.

# Health and Safety



## **Topic: HS-01** Health and Safety

9. Ensure accurate and consistent record keeping.

10. Develop and update an annual Health and Safety Emergency Plan with a module for COVID-19.

11. Enhance the internal COVID-19 communication plan to ensure all employees, including those without email receive up-to-date communications and can provide feedback to the employer.

**Benefits:** Mitigates against workplace injuries or deaths. Mitigates against downtime and interruptions in service delivery. Mitigates against liabilities and fines. Improved morale.

**Estimated Possible Costs:** Training \$4,500 (excluding HST and travel). Development of Audit \$2,500 (excluding HST and travel). Recommend an annual Health and Safety budget of \$5,000 for training and other needs.

# Human Resources

*“Train people well enough so they can leave. Treat them well enough so they don’t have to.”*

Sir Richard Branson

# Human Resources



## **Topic: HR-01** Succession Plan

**Issue/Concerns/Risks:** The Municipality does not have a Succession Plan policy or strategy. We learned that several key personnel could retire very soon. Some can do so at anytime. This poses a significant risk of service delivery and business continuity disruption in the event of a permanent or temporary staff vacancy. It also triggers a collateral effect of preventing staff from growing into more skilled employees.

**Recommendations/Options:** Adopt and follow a municipal Succession Plan Policy. Leverage the policy to develop a pool of highly skilled and talented employees. Invest in cross training employees. Monitor the plan regularly for effectiveness.

**Benefits:** Mitigates against service delivery deficits created by temporary or permanent vacancies. Contributes to better operational readiness, business continuity, and broader corporate knowledge base. Contributes to good staff morale who observe the Municipality's investment into their employees.



# Human Resources

## **Topic: HR-01** Succession Plan

**Estimated Possible Costs:** None. We can provide an example of a municipal Succession Plan. Developing a policy to fit Wawa will be a minimal investment with a high rate of return if it is followed.

# Human Resources



**Topic: HR-02** Cross Training and Professional Development (PD)

**Issue/Concerns/Risks:** Most staff interviewed report that cross training is not optimal. Consistent with Succession Plan best practices, there should be an employee for virtually every position who can assist or cover off in the event of an increase in workload or absence of staff. While some of this exists at the Municipality, there are opportunities to implement more robust cross training. We also observed some inconsistent professional development practices in a few instances. Highly trained and skilled employees increase quality and quantity of services delivered. Professional development is one way to develop a highly skilled workforce.

**Recommendations/Options:** Develop a corporate cross training and professional development strategy for all staff per Succession Planning best practices. This should also include a mentoring program for all management personnel, as well as other high potential staff.



# Human Resources

**Topic: HR-02** Cross Training and Professional Development (PD)

**Benefits:** Increases overall readiness. Mitigates against disruptions in service delivery or business continuity, staff burnout, as well as improves staff morale. Ensures better cover off during absences. Allows for resources to be redeployed to assist with spikes in workload. Ensures transfer of critical corporate memory. Enhanced service delivery.

**Estimated Possible Costs:** None for policy development. PD costs should be covered within existing budgets.

# Human Resources



**Topic: HR-03** Annual and Regular Employee Reviews

**Issue/Concerns/Risks:** Annual employee reviews combined with informal employee coaching play a critical role in employee growth and development. These are a best practice for all employers. They help employees to stay on track with deliverables and help deal with performance issues in a positive and reinforcing way. They also help prepare and position the Municipality for employee succession. We were informed that regular formal written employee reviews do not occur. This is considered a deficit in managing human resources and should be rectified as soon as possible.

**Recommendations/Options:** Conduct a best practice review and develop a proactive Employee Review Policy and Process. Ensure that all employees are reviewed annually by their supervisor including the CAO by Council. Develop Key Performance Indicators (KPI) using the SP, this review and Work Plans. Make annual reviews of all personnel a key deliverable for all managers in their own employee reviews.





# Human Resources

**Topic: HR-03** Annual and Regular Employee Reviews

**Benefits:** Helps with employee growth. Keeps employees focused on key deliverables. Helps inform staff when corrections may be needed. Helps prepare for employee succession. Promotes good morale and relationships.

**Estimated Possible Costs:** None.

# Human Resources



**Topic: HR-04** Job Evaluation and Pay Equity

**Issue/Concerns/Risks:** In Ontario, to become compliant with the Pay Equity Act employers must do the following:

“(1) identify the job classes within the establishment, including the gender and job rate of the job classes;

(2) ascribe the value of each job class based on skill, effort, responsibility and working conditions;

3) compare all female job classes by using the prescribed methodology of compensation; and

(4) adjust the wages of underpaid female job classes accordingly so that those in the female job classes are paid at least as much as a comparable male job class.” (Aird and Berlis, Fiona Brown, Jasmine Chung, 2019)

# Human Resources



## **Topic: HR-04** Job Evaluation and Pay Equity

Once Pay Equity is confirmed, “employers have an obligation to maintain pay equity. Employers must be diligent in reviewing male and female job classes for changes in job rate, job value, duties and responsibilities as positions are added or removed. The purpose is to ensure that pay equity gaps that were closed remain closed.” (Aird and Berlis, Fiona Brown, Jasmine Chung, 2019)

It is highly probable that the Municipality is not compliant with the *Pay Equity Act* given the passage of time since Job Descriptions have been updated and inability to confirm pay equity maintenance.

**Recommendations/Options:** Ensure Job Descriptions are up-to-date. Retain an independent expert to conduct a Job Evaluation and Pay Equity review to ensure compliance with applicable law. Review regularly as Job Descriptions change. Ensure all Job Descriptions are updated regularly to reflect job duties and responsibilities.



# Human Resources

**Topic: HR-04** Job Evaluation and Pay Equity

**Benefits:** Ensures compliance with the *Pay Equity Act*. Ensures remuneration is based on actual job duties and is reflective of internal and external factors. Remain competitive for employee attraction and retention.

**Estimated Possible Costs:**  
Approximately \$7000 to 10,000 (excluding HST). Our firm can recommend a qualified consultant.

# Human Resources



## **Topic: HR-05** Job Descriptions

**Issue/Concerns/Risks:** Job Descriptions are dated. Inaccurate Job Descriptions create issues with performance management, job postings, etc. Having to update Job Descriptions when a new posting occurs is not optimal, causes delays in filling positions and may result in a poor-quality Job Description. We observed instances where employees were not clear on some duties.

**Recommendations/Options:** Update all Job Descriptions as soon as possible, before undertaking a Job Evaluation and Pay Equity Review. Update Job Descriptions regularly as jobs change.

**Benefits:** Accurate Job Descriptions are excellent tools for performance management, coaching, setting annual key performance indicators (KPI), deliverables, etc. Accurate Job Descriptions are essential for setting employee remuneration on a fair basis. They are also needed for employment competitions.

**Estimated Possible Costs:** None. About one day of staff time per position for each manager. High rate of return if Job Descriptions are kept up-to-date.



# Human Resources

## **Topic: HR-06 Organizational Design**

**Issue/Concerns/Risks:** We observed opportunities to adjust Wawa's Organizational Design to improve service delivery and cost efficiencies.

**Recommendations/Options:** Our recommendations will be presented in closed session in accordance with section 239 (2) b) and d) of the *Municipal Act*.

**Benefits:** The recommended changes should result in cost efficiencies and enhance service delivery.

**Estimated Possible Costs:** There is an estimated net cost savings of approximately \$260,000/yr.

# Human Resources



**Topic: HR-07** Pay Grid Compression and COLA

**Issue/Concerns/Risks:** The Municipality applies multiple COLA increases per year to salaries. This is unusual. The COLA increases are in the form of a dollar per hour wage increase applied uniformly to all staff (except the CAO). We recommend against this type of increase because it creates a disproportionate increase as you move up (or down) the pay grid. The result is a condition known as “pay grid compression”.

It is best practice to implement COLA increases for all employees by way of a percentage increase to avoid compression issues as you move up the pay grid. It is also best practice to implement one COLA increase per year.

**Recommendations/Options:** As part of the Pay Equity and Job Evaluation review, develop a new best practice-based pay grid using a five (5) step merit-based increment system. Implement inflationary increases that match the most recent annual cost of living index published for Ontario by Statistics Canada once per year.



**Topic: HR-07** Pay Grid Compression and COLA

**Benefits:** Steps taken towards compliance with the *Pay Equity Act*. Elimination of pay grid compression. Competitive and best practice-based pay grid.

**Estimated Possible Costs:** Costs would be covered through the completion of a Pay Equity and Job Evaluation Review (Topic: [HR-04](#)). Increases or decreases to the pay grid would be known on completion of the Pay Equity and Job Evaluation Review but are expected to be manageable and incremental.

# Human Resources



# Public Works

*“The bitterness of poor quality remains long after the sweetness of low price is forgotten.”* – Benjamin Franklin, Statesman, Diplomat, Political Philosopher



# Public Works

## **Topic: PW-01** Asphalt Hot Box

**Issue/Concerns/Risks:** While roads were observed to be in fair condition, this was not supported by most interviewees. Nearly 50% of online survey respondents ranked the condition of roads as below average. Cold patch is an ineffective short-term solution.

**Recommendations/Options:** Tender for an Asphalt Hot Box. Develop a weekly program of repairing potholes and conducting patch work throughout the Municipality using the Hot Box to mitigate against rapid degradation of the roadways and extend the life of the road assets.



# Public Works

## **Topic: PW-01** Asphalt Hot Box

**Benefits:** More permanent repairs of potholes and patch work. Extend life of the road asset. Ability to reallocate savings to other road rehab needs. Resident satisfaction resulting from a higher quality repair.

**Estimated Possible Costs:** Approximately \$40,000 to \$45,000 (excluding HST and delivery if applicable) to purchase a Hot Box. Significant long-term cost savings due to a higher quality and longevity of repairs.

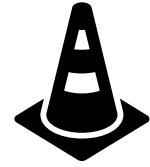
# Public Works



## Topic: PW-02 Recycling

**Issue/Concerns/Risks:** On June 3, 2021, the Government of Ontario released the final Blue Box Regulations under the [Resource Recovery and Circular Economy Act, 2016](#) (RRCEA) requiring producers to establish and operate systems for the collection, recycling and reuse of blue box materials. For all 253 municipalities that currently provide blue box services, **producers are now 100% responsible for costs of delivering these services** starting July 1, 2023, through to December 31, 2025. Currently the Municipality of Wawa and several other municipalities in the North Algoma region do not have blue box programs and are therefore not included in this transition phase. Typical diversion rates range from 50% to 70%. Wawa will have to continue to collect and dispose of recyclable materials at a considerable financial and environmental cost. This will continue to shorten the useable life of the landfill proportionately.

# Public Works



## **Topic: PW-02** Recycling

**Recommendations/Options:** Immediately form a working group of neighbouring municipalities and First Nations communities in the North Algoma region to petition the Government of Ontario for inclusion in the transition phase of the RRCEA program.

**Benefits:** If successful, the Municipality would no longer be responsible for collecting and disposing of recycle materials at their own expense. It would potentially double the expected life cycle of the landfill site, while at the same time reduce environmental impacts.

**Estimated Possible Costs:** The average annual fill rate of the landfill is approximately 9800 CY of loose household and commercial waste. Assuming a conservative diversion rate of 50% at a cost of \$15.00 per CY for collection and disposal, the annual savings would be approximately \$73,500.

# Public Works



## **Topic: PW-03** Waste Collection

**Issue/Concerns/Risks:** Wawa's waste collection costs are considerably higher than its municipal comparators even though, unlike most of its comparators, it does not include a blue box recycle program. (Refer to [Appendix 3D](#)) Currently, residential households are permitted 300 lbs. (6 bags @ 50 lbs.) of weekly curbside pick-up, while commercial, industrial and institutional establishments are permitted 2800 lbs. (8 CY @ 350 lbs. per CY) of weekly commercial pick-up. By comparison, most municipalities only provide curbside pick-up, with limits of 80 to 100 lbs. weekly. Multi-residential, Commercial and Industrial establishments would be expected to arrange for private services, if they exceeded these limits. Using Wawa's current cost estimates of approximately \$0.05 per lb. for collection and disposal, residential households would be permitted up to \$780 of curbside garbage pick-up annually (41% of average taxation), while commercial and industrial establishments would be permitted up to \$7280 of commercial pick-up annually. There was unfortunately no data available on number of pick ups.

# Public Works



## **Topic: PW-03** Waste Collection

Even considering reasonable conversion rates of a blue box program, these costs are significantly higher than most municipal comparators. In some cases, the actual costs of commercial garbage pickup may exceed the taxes paid annually. It is noted that local institutions, such as school boards and hospitals also receive free garbage pick-up, even though they do not contribute to the tax levy.

**Recommendations/Options:** 1) Remove all costs of garbage collection and disposal from the tax levy and transfer 100% of these costs to a fully self-funded user fee (by-law) that would be collected quarterly with the municipal taxes. 2) Reduce the weekly limits for all curbside garbage pick-up to 200 lbs. without a blue box program, or 100 lbs. with a blue box program. This could be supplemented with additional for purchase bag tags, or 1 free dump pass annually. 3) Additional garbage pick-up exceeding the above limits should be collected privately. 4) Re-tender the garbage collection contract, with consideration given to an in-house garbage collection program.

# Public Works



## **Topic: PW-03** Waste Collection

5) Consider opportunities for joint tendering or cost sharing services with neighboring municipalities.

**Benefits:** All costs would be removed from the tax levy and moved to the actual users of this service, including institutions who do not contribute to the tax levy and by extension do not pay for waste collection. This would bring more awareness to the costs and should encourage participation in a recycling program. Costs would be significantly reduced. Administration would be simplified, and the life cycle costs of the landfill extended.

**Estimated Possible Costs:** Very little costs to implement, unless an in-house collection program was initiated. In-house collection could save an estimated \$131,000 to \$160,000 per year with new vehicle costs amortized. Cost savings of about \$100,000 to \$150,000 are estimated for other recommendations noted. Savings should increase if partnered with other municipalities. Landfill life would be significantly extended. Administrative costs would be reduced.



# Public Works



## **Topic: PW-04** Winter Control

This topic should be read in conjunction with our Organizational Design considerations.

**Issue/Concerns/Risks:** With consideration given to both the lane kms of roads with winter control and snow accumulation, Wawa's winter control costs are over **250%** higher than its municipal comparators. (Refer to [Appendix 3F](#)). While the extra wide roads in Wawa and the urban/rural mix of roads may explain some of the cost differences, Wawa's expenses for winter control are still high. Minimum Maintenance Standards for Municipal Highways, O. Reg 239/02 have not been reviewed or updated since 2014 and may not meet all current regulations. This could expose the Municipality to liability. Winter control operations are viewed favorably by the community, but service levels appear to be exceeding maintenance standards unnecessarily. The result is increased costs.

In addition, we believe that there are more passes for snow removal over the roads for a typical snow event than necessary, contributing to increased costs.



# Public Works

## **Topic: PW-04 Winter Control**

**Recommendations/Options:** 1) Review and update the municipalities MMS's, per recommendation [RM-01](#). 2) Adjust as noted in our Organizational Design discussions.

**Benefits:** Ensures the municipality is meeting current MMS regulations but not unnecessarily exceeding them. Mitigates potential risks. Results in reasonable cost savings, while maintaining a high standard for winter control.

**Estimated Possible Costs:** Our Organization Design discussion identifies significant opportunities for cost savings.

# Recreation

*“If bread is the necessity of life, recreation is a close second”* Edward Bellamy, Author

# Recreation



**Topic: RD-01** Recreation Service Desk

**Issue/Concerns/Risks:** The front desk at the community center is occupied by two (2) staff (one permanent and one contract) during daytime business hours (until 4pm). There is no front desk service on evenings or weekends, though at one time there was. Most activity at the center occurs after normal work hours. After hours, untrained community groups serve themselves as best they can. This poses risks to the Municipality and does not offer the benefits of administrative services during the busiest times.

**Recommendations/Options:** Stagger the hours of the two administrative staff so that the front desk is covered off during daytime hours until 9pm during the work week with similar hours on the weekend. Hire one or two part-time front desk staff for weekends and cover off. This will allow more opportunities to sign up for programs and services. Staff could be trained to take in other Municipality payments or documents after hours, to provide greater flexibility to accommodate residents' busy lifestyles.

# Recreation



**Topic:** RD-01 Recreation Service Desk

**Benefits:** Mitigates elevated risks of liabilities due to absence of municipal staff. Offers more options for administrative access for residents. Enhanced and improved client experience.

**Estimated Possible Costs:** Part-time staff would cost in the order of \$26,000/yr. for 10 hours per day on the weekends.



# Risk Management

*“Good risk management fosters vigilance in times of calm and instills discipline in times of crisis.”* Dr. Michael Ong, Risk Management Practitioner

# Risk Management



**Topic: RM-01** Minimum Maintenance Standards [O. Reg 239-02](#) and [O. Reg 366-18](#)

**Issue/Concerns/Risks:** Pursuant to regulations under the *Municipal Act*, municipalities are required to demonstrate through comprehensive documentation and record keeping that it has met maintenance standards. Failure to do so exposes the Municipality to significant risks and liabilities. To guard against these risks, municipalities must adopt policies and procedures, as well as maintain accurate records. While maintenance appears to be quite good for winter control and record keeping is adequate, we encountered challenges acquiring a clear set of approved Maintenance Standards. Some staff were unaware of their existence. The version provided to us was from 2014 titled “Transportation System Winter Control Plan”. The version provided has apparently not been adjusted since the enacting of O. Reg. 366/18 as well as [OGRA’s](#) and the [insurance industry’s](#) recommendations. The title of the version provided implies it is exclusively a winter plan, however, additional content infers other road maintenance policies derived from the 2002 Reg.

# Risk Management



**Topic: RM-01** Minimum Maintenance Standards (MMS) O. Reg 239-02 and O. Reg 366-18

**Recommendations/Options:** Update MMS policies, procedures and documentation to be in accordance with the new Reg. Consult the Municipality's insurer and OGRA for advice.

**Benefits:** Compliance with provincial regulations. Mitigates risk. Clarity and transparency for the community, Council and staff. Consistency.

**Estimated Possible Costs:** None. Approximately two weeks time to prepare (or update) the policy.



# Risk Management



**Topic: RM-02 Risk Management Training**

**Issue/Concerns/Risks:** Joint and Several Liability claims can result in a municipality paying a full claim even if the municipality is found only 1% liable. Risk management practices do not appear to be prominent, and staff advise that regular risk management training is not provided.

**Recommendations/Options:** Most reputable municipal insurance providers offer free risk management training complete with specialized contract wording and best practice examples. **Request annual risk management training asap.**

**Benefits:** Mitigates against risks and liabilities. Safer work environments. Safer environment for residents, businesses and facility users.

**Estimated Possible Costs:** None.

# Risk Management



**Topic: RM-03** Driver's Abstracts

**Issue/Concerns/Risks:** It is best practice to review drivers abstracts on an annual basis or for new hires to ensure that there are no active suspensions, or serious charges against drivers of municipal vehicles and equipment. Some driver's abstract checks may have occurred. However, the Municipality does not conduct regular driver's abstract review for all its drivers.

**Recommendations/Options:** Conduct a best practice review and adopt a Driver's Abstract Policy. Ensure reviews are conducted upon first hire and every year thereafter for all employees and volunteer firefighters who drive municipal vehicles.

**Benefits:** Helps ensure that drivers are properly licensed, not under suspension or have other serious driving concerns. Mitigates against risk. Provides assurances to the public.

**Estimated Possible Costs:** \$18/driver.

# Risk Management

## **Topic: RM-04** GPS for Vehicles

**Issue/Concerns/Risks:** Claims related to maintenance standards are on the rise in Ontario. Joint and Several Liability claims pose significant financial risks on municipalities. Operator safety is also an important consideration.

**Recommendations/Options:** Implement GPS tracking for PWD maintenance vehicles to help mitigate against insurance claims regarding poor maintenance standards.

**Benefits:** Effective method of defending against insurance claims. Enhanced Operator safety.

**Estimated Possible Costs:** Variable based on the type, functionality and number of vehicles selected. Approximately \$1700 per vehicle (excluding HST and travel).



# Risk Management



**Topic: RM-05** IT Disaster Recovery Plan

**Issue/Concerns/Risks:** Municipalities rely on IT for virtually all facets of service delivery. This has increased with the onset of COVID-19 and is not expected to revert backwards. IT infrastructure are susceptible to unplanned or catastrophic shutdowns and/or loses of critical data due to power outages or surges, a fire, a natural disaster, vandalism or cyber-terrorism. The Municipality has experienced the latter. The losses and impact to the community during a prolonged IT outage could be significant if not disastrous. Imagine a municipality without ability to pay bills or collect funds. Knowing how to restore critical IT hard and soft services and in what priority is essential. An IT Disaster Recovery is the best tool to respond to IT disasters. The Municipality does not currently have a plan.

**Recommendations/Options:** Develop an IT Disaster Recovery Plan **with a sense of urgency.**

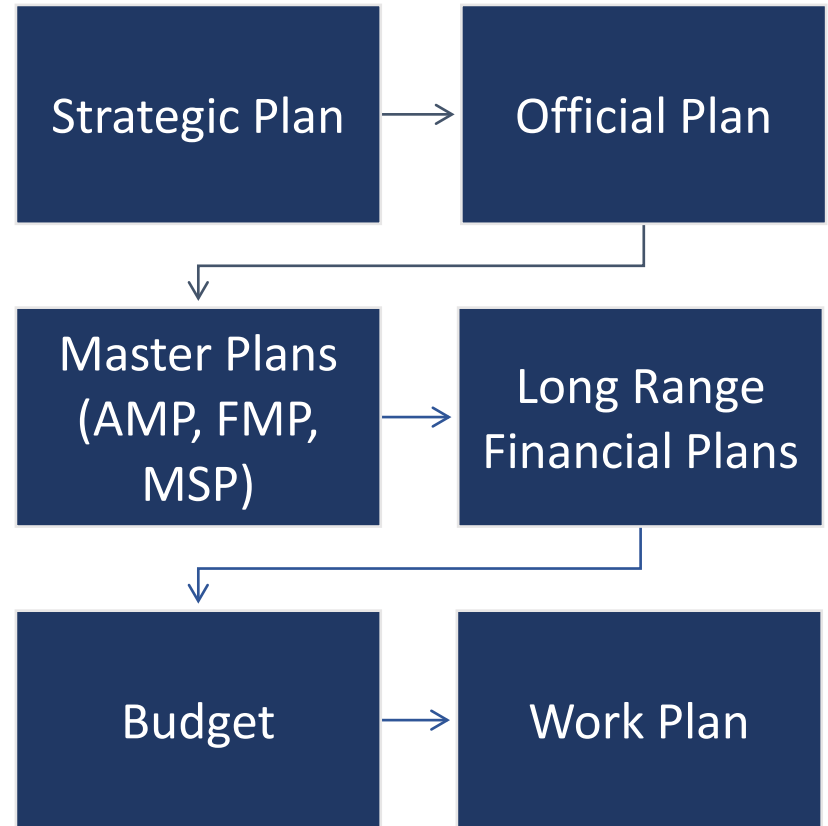
**Benefits:** Will help restore service delivery as fast as possible in order of highest priority in the event of a partial or full IT shutdown, crisis or an emergency.

**Estimated Possible Costs:** Approximately \$7500 (excluding HST and travel). Could be rolled into the IT Support Services contract for annual updates as well for a nominal fee.

# Strategic, Master and Long-Range Planning

*“If you don’t know where you are going, every road will get you nowhere.”* Henry Kissinger, Former United States Secretary of State

# Master Planning Hierarchy Leading to Success



# Strategic, Master and Long-Range Planning



**Topic: SP-01** Prioritize and Coordinate Major Initiatives

**Issue/Concerns/Risks:** Council has a desire to accomplish many great things for its community. It is important that major initiatives be coordinated to avoid duplication of effort and to ensure sequencing is strategically prioritized. We have noted a few occasions wherein one project is occurring while another project that could have impacts on the first project is also occurring. This can result in duplication of effort and incongruent outcomes. Prioritizing and sequencing can yield better continuity for such things as budgeting, long-range financial planning and resource allocation.

**Recommendations/Options:** Adopt the Master Planned approach. Leverage the SP content, combined with outcomes of this report and other master plans to guide preparation of prioritized departmental work plans. Discuss priorities at SMT. Coordinate work plans across all departments, as well as annual budgets and long-range financial plans. Report annually to Council on accomplishments and setbacks.



# Strategic, Master and Long-Range Planning

**Topic: SP-01** Prioritize and Coordinate Major Initiatives

**Benefits:** Orderly completion of major initiatives. Continuity of information and initiatives. Avoids duplication of effort allowing for resources to be allocated to other service delivery priorities. Clear priorities for budgetary and financial decisions. Helps identify and prioritize what the Municipality *will do* and what it *will not do* and when.

**Estimated Possible Costs:** None, but high rate of return.



# Strategic, Master and Long-Range Planning



**Topic: SP-02** Term of Council Strategic Plan (SP)

**Issue/Concerns/Risks:** Like many small Ontario municipalities, Wawa is facing ongoing challenges as it seeks to deliver high caliber services to its ratepayers. One of the best approaches to managing multiple challenges is the adoption and adherence to a term of Council Strategic Plan. It is important to develop and leverage the clarity that comes from an up-to-date Strategic Plan. Staff advise that in the past, Wawa has faced challenges following up on deliverables from master plans or other major initiatives. This may be partly contributing to, or a symptom of, the perception that there are workload issues.

Immediately following the completion of this review, the Municipality will commence preparing a Strategic Plan. That is perfect timing to ensure that the two documents are coordinated.

# Strategic, Master and Long-Range Planning

## OUR ADAPTIVE MUNICIPAL STRATEGIC PLANNING PROCESS



EXPERT CONSULTANTS FOR LOCAL GOVERNMENT



# Strategic, Master and Long-Range Planning



**Topic: SP-02** Term of Council Strategic Plan (SP)

**Recommendations/Options:** Prepare a SP immediately following the completion of this review and ensure it is coordinated with this review's outcomes. Ensure that key deliverables are prioritized and coordinated to ensure overlapping project coordination. Monitor and report at least annually on SP deliverables to ensure follow up. It is best to do so during budget deliberations in order to ensure SP budget needs are considered. Adjust the SP as required to deal with new or emerging issues annually.

**Benefits:** Clear priorities for budgetary and financial decisions. Helps inform staff reports. Helps identify and prioritize what the Municipality *will do* and what it *will not do*.

**Estimated Possible Costs:** SP costs are already allocated as part of this review.

# Strategic, Master and Long-Range Planning



**Topic: SP-03** Master Plan Approach

**Issue/Concerns/Risks:** Master Plans take direction from the Strategic and Official Plans. Master Plans inform the annual budget process, long-range financial plans and annual departmental work plans. When followed, they are a critical tool in keeping municipal priorities on track and top of mind. Master Plans help Councils make difficult decisions based on expert analysis and study. Master Plans also help provide corporate memory and assist with change over of Council members. Without master plans there is no planned future to focus on. The Municipality plans to complete an SP soon. The Municipality also produces an Asset Management Plan with updates. Other Master Plans are recommended.

**Recommendations/Options:** Undertake critical master plans noted herein including a Fire Master Plan, and a Water and Wastewater Master Plan (WWWMP). Refer to Topic [AF-04](#) Long Range Capital Forecasts.



# Strategic, Master and Long-Range Planning

**Topic: SP-03** Master Plan Approach

**Benefits:** Leads to a strategic long-term planned approach to meeting the Municipality's challenges in a sustainable manner. More clarity about priorities. Informs budgets and LRCF. Efficient use of funds.

**Estimated Possible Costs:** Variable depending on terms of reference. Refer to specific recommendations.



# Strategic, Master and Long-Range Planning

**Topic: SP-04** Fire Master Plan (FMP)

**Issue/Concerns/Risks:** An FMP will provide guidance to Council about how to fund and resource the department's training programs, equipment acquisition and disposal, apparatus requirements, water for fire fighting, facility needs, and much more. Without an FMP, it is challenging to determine what the Fire Department requires to be sustainable and effective into the future.

**Recommendations/Options:** Issue a request for proposal to retain the services of a qualified consultant to undertake a Fire Master Plan for the department. Reference FUS information to help inform the FMP.

**Benefits:** An FMP will inform all go forward strategies for the department. An FMP will aid in addressing any FUS deficiencies. An FMP will inform Council's long-term financial strategies and annual budget process.

**Estimated Possible Costs:** Variable depending on the level of complexity chosen. A range of \$40,000 to \$55,000 (excluding HST and travel) could be expected. May be eligible for various grants.

# Strategic, Master and Long-Range Planning



**Topic: SP-05** Water & Wastewater Master Plan (WWWMP)

**Issue/Concerns/Risks:** The Municipality does not have a Water & Wastewater Master Plan (WWWMP) to help guide decision making. Water and wastewater infrastructure are critical components of the Municipality's TCA's and one of the most important services provided.

**Recommendations/Options:** Retain a qualified consultant to undertake a WWWMP.

**Benefits:** A WWWMP will address current or future operational issues and deficiencies as well as inform infrastructure planning. It will also inform Council's long-term financial strategies (Asset Management, TCAs, LRCF) and annual budget process. The WWWMP will ensure "just in time" delivery of upgrades or services to respond to development pressures or operational needs. It will assist in prioritizing road projects with underground infrastructure projects. A WWWMP will also assist in informing the Fire Master Plan, Hydrant Demarcation Program and fire responses.

**Estimated Possible Costs:** Variable depending on the complexity of the report. A cost of \$65,000 could be expected. These costs could be amortized and recovered as part of the Water and Wastewater Rates.

# Strategic, Master and Long-Range Planning



**Topic: SP-06** Annual Department Work Plans

**Issue/Concerns/Risks:** Master Plans inform annual budgets and annual budgets set priorities for the year. Departmental Work Plans are developed and utilized by the administration to operationalize Council’s budget priorities and set measurable deliverables. Building on the Master Plans listed, the Municipality should develop Annual Department Work Plans to help operationalize Council’s priorities and ensure they are fully coordinated for optimal efficiencies.

**Recommendations/Options:** Undertake critical master plans noted herein. Refer to [Topic AF-04](#) Long-Range Capital Forecasts. Adopt the annual budget early in the year to leverage the clarity related to Council priorities that an approved budget offers. The CAO should oversee the development of Annual Departmental Work Plans and make their deliverables part of each department head’s annual performance review key deliverables. The CAO should monitor and report on Work Plans annually during an annual SP update.





# Strategic, Master and Long-Range Planning

**Topic: SP-06** Annual Department Work Plans

**Benefits:** Leads to a strategic long-term planned approach at the staff level to meeting the Municipality's challenges in a sustainable manner. Provides clarity on annual priorities and deliverables. Assist in monitoring progress, allocating resources and reporting.

**Estimated Possible Costs:** No cost to prepare annual work plans.

# A Mayor's Perspective

By David Reid, Retired Two-term  
Mayor

# A Mayor's Perspective

I had the pleasure of visiting Wawa in June. It had been many years since I was last in Wawa. I was quickly reminded of the beautiful scenery in the North Algoma Region of Ontario. Being an outdoor enthusiast myself, I was also quite envious of the abundance of 4 season outdoor activities available to be enjoyed by the residents and visitors of Wawa. From pristine lakes, down the Michipicoten River to the shores of Lake Superior there are fishing and recreational boating opportunities for everyone. Minutes out of Wawa is an expansive natural habitat of hills, forests and wetlands, ideal for hunting, hiking, four wheeling and snowmobiling. Despite some poor weather during my visit and relatively quiet streets resulting from the COVID-19 pandemic, the municipality looked great. It appeared clean and well maintained. A tour of the municipality unveiled a host of excellent public facilities. Schools, hospitals, airport, recreation centers, marina, parks, golf and curling clubs were all excellent and there to be enjoyed, all at reasonable costs.

# A Mayor's Perspective

Historically, Wawa has experienced a boom or bust economy. Mining and natural resources were the backbone of Wawa's initial growth, primarily in the 1920s and 1930s. Unfortunately, mining operations declined significantly since, leaving the Municipality with the challenge of maintaining services with a declining population base. However, this area again has the potential to grow significantly with recent discoveries of gold deposits along the Michipicoten belt.

During our interviews, surveys and research, housing, economic development and tourism were all considered critical components of Wawa's future. With beautiful scenery, an abundance of world class outdoor activities, excellent municipal facilities and the potential for a booming economy, Wawa has an opportunity to take advantage of its enviable position, now and well into the future. The recommendations in the Transformational Review framed as "opportunities for improvement", together with an upcoming Strategic Planning exercise, will provide the insight needed to take the necessary steps to realize the community's goals.

# A Mayor's Perspective

From my perspective, these should be the priorities:

- While the opportunity exists, take advantage of strong revenues, highlighted opportunities for cost savings and the potential for a booming economy to strengthen the municipalities financial position. This should include increased investments in critical infrastructure, the Municipal Offices and Fire Hall.
- Strengthen reserves, including reserves for current unfunded liabilities, while paying off Long Term Debt.
- Aggressively pursue opportunities to increase housing inventory. Time is of the essence or there is potential to miss out on this opportunity. All options for new residential lots, in-fill residential lots and intensification should be considered. Modular homes may be an option to accelerate housing inventory.
- Identify opportunities for commercial development through a Market Gap Analysis and then ensure that the planning, infrastructure and tools necessary to attract investment are in place.

# A Mayor's Perspective

- Take steps to further enhance Wawa as a place for tourists to visit. Currently visitors are coming to the area to enjoy the outdoors, but more can be done to attract visitors to the Municipality of Wawa itself.
- Invest in the downtown core, taking advantage of its location overlooking Wawa Lake. I am a strong advocate that the downtown core defines a municipality. Unfortunately, Wawa's downtown does not highlight the community well, as a place to live, visit or invest. Investing in the downtown core, will provide stimulus for residential and commercial growth. Wide streets provide an excellent opportunity to build a pedestrian realm accented by trees and greenspace. A downtown core with new and improved local shops, restaurants, patios and overnight accommodations will make it a gathering place for existing residents, while attracting new people to the area.

# A Mayor's Perspective

Wawa is a livable community and a place that attracts visitors from afar. I believe it is well positioned to achieve more success in the future. To do that, clear achievable strategic goals must be established, all reasonable opportunities for non-tax-based revenues should be explored, cost controls and spending priorities must be realized and finally the area should be properly branded and actively marketed.

I am looking forward to my next visit.

Best of Luck!

**David Reid**



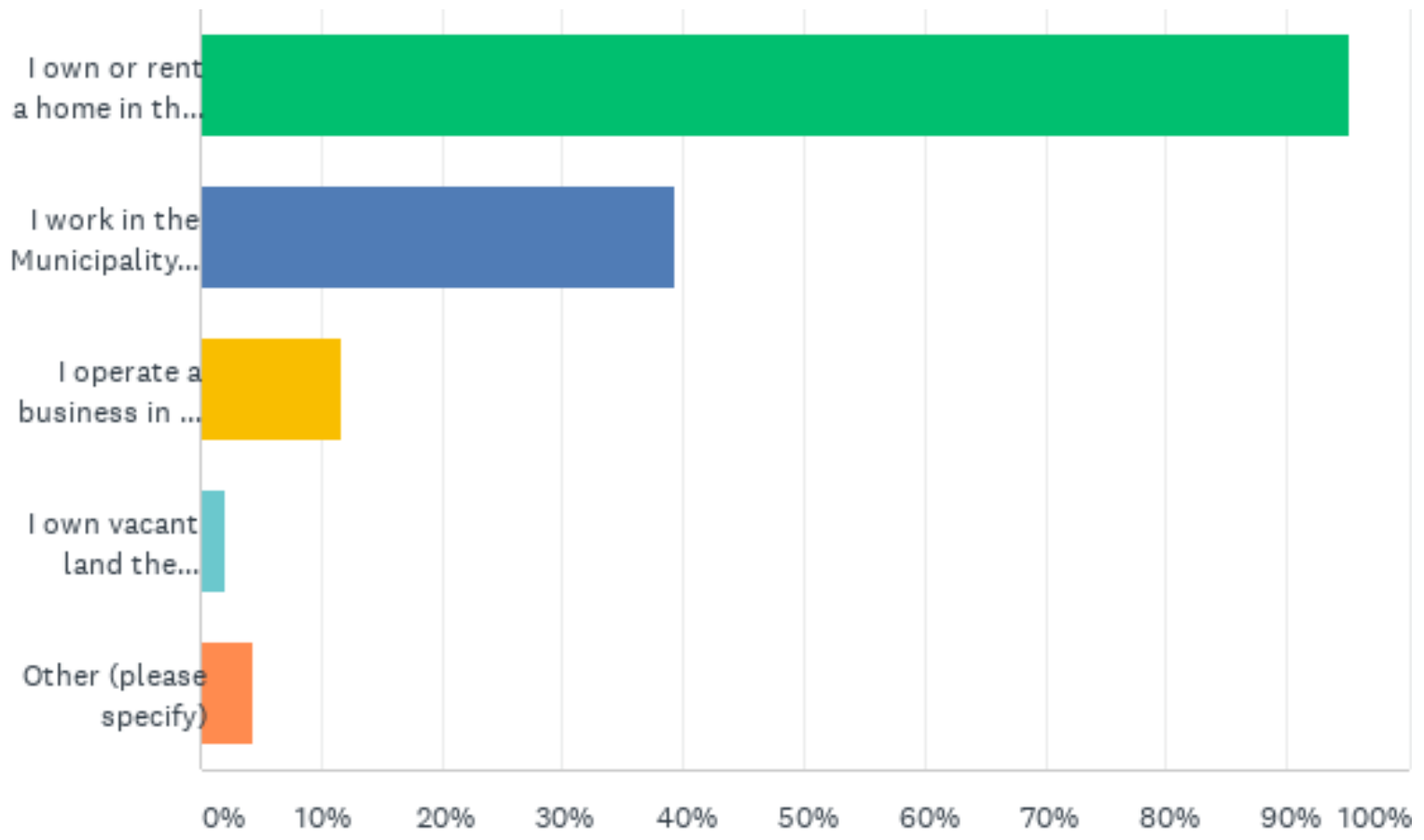
# Appendices





# Appendix 1

## Online Survey Results

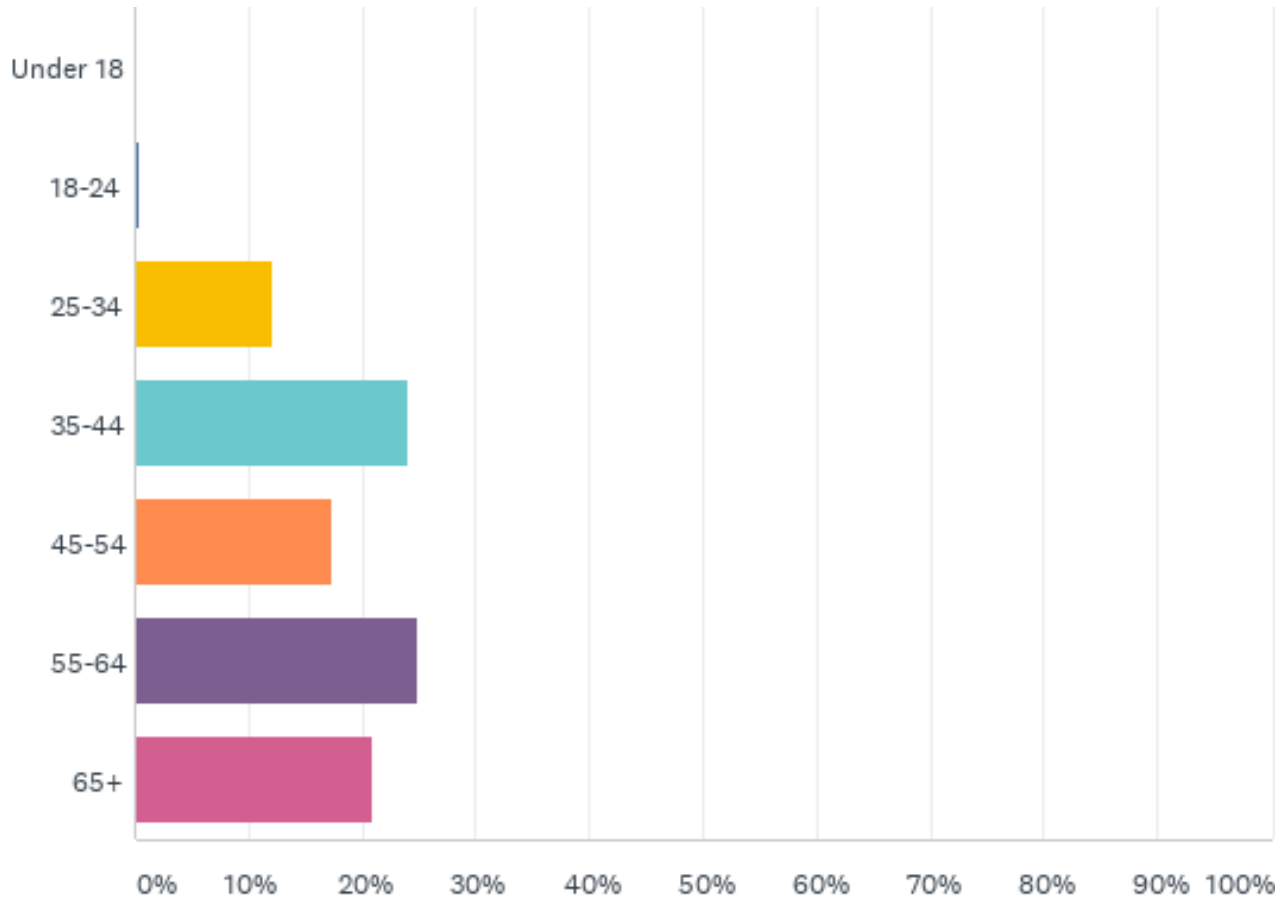


Question 1  
Please select the answer that best describes your situation.

ANSWER CHOICES	RESPONSES	
I own or rent a home in the Municipality of Wawa .	95.20%	218
I work in the Municipality of Wawa .	39.30%	90
I operate a business in the Municipality of Wawa.	11.79%	27
I own vacant land the Municipality of Wawa .	2.18%	5
Other (please specify)	4.37%	10
Total Respondents: 229		

## Question 1

Please select the answer that best describes your situation.

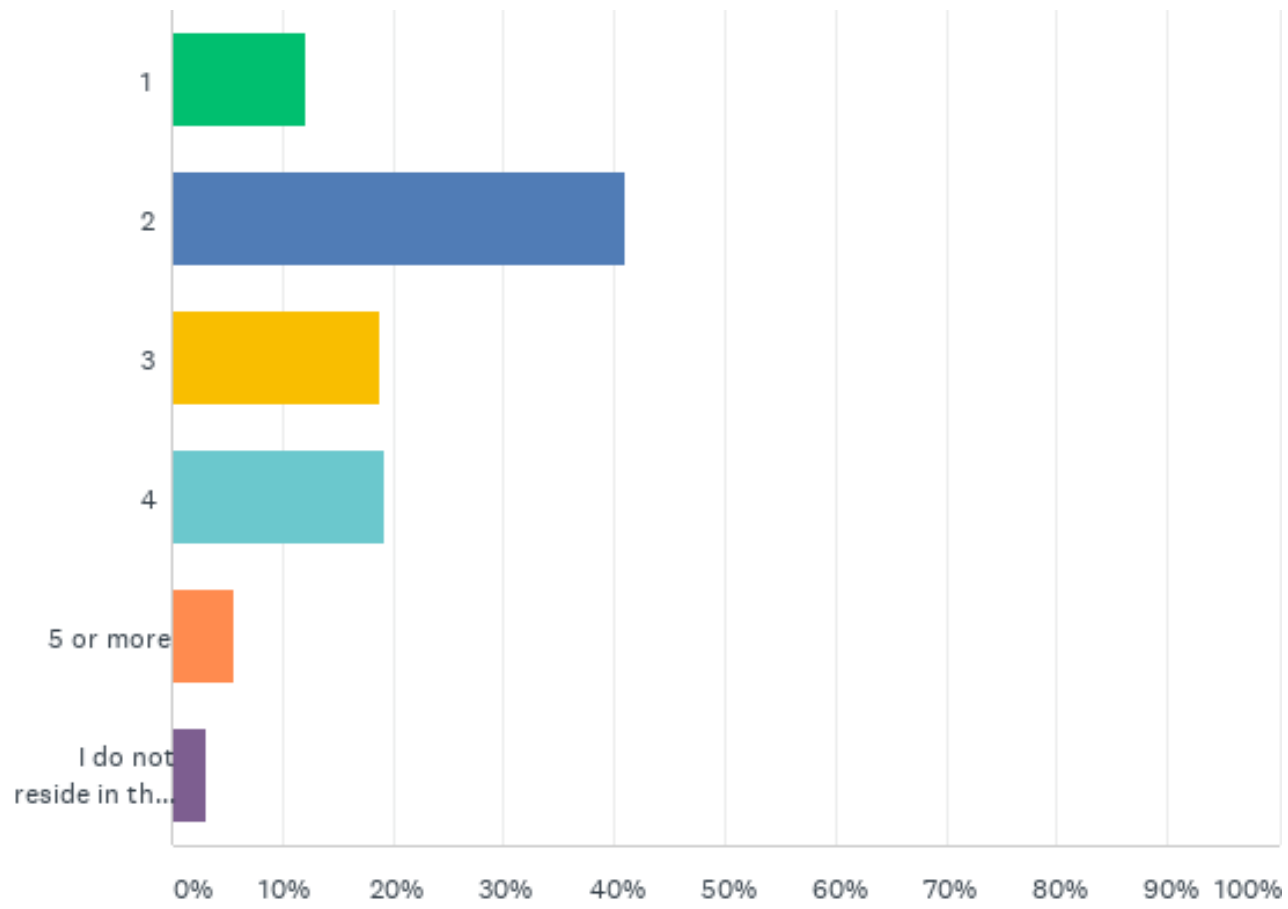


## Question 2

### My age is:

ANSWER CHOICES	RESPONSES	
Under 18	0.00%	0
18-24	0.44%	1
25-34	12.23%	28
35-44	24.02%	55
45-54	17.47%	40
55-64	24.89%	57
65+	20.96%	48
TOTAL		229

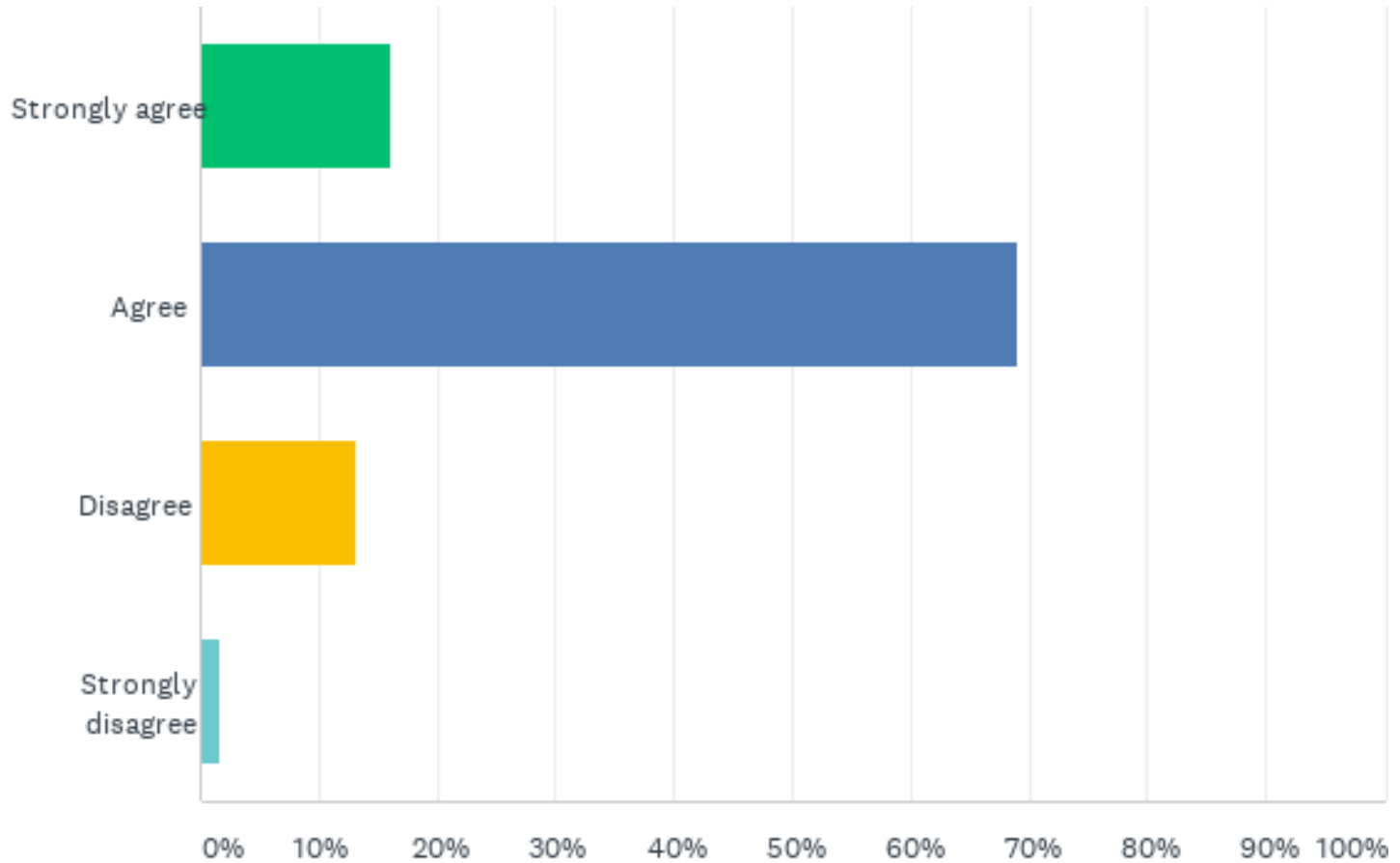
Question 2  
My age is:



Question 3  
Select the number of people in your household

ANSWER CHOICES	RESPONSES	
1	12.23%	28
2	41.05%	94
3	18.78%	43
4	19.21%	44
5 or more	5.68%	13
I do not reside in the Municipality of Wawa	3.06%	7
Total Respondents: 229		

Question 3  
 Select the number of people in your household



## Question 4

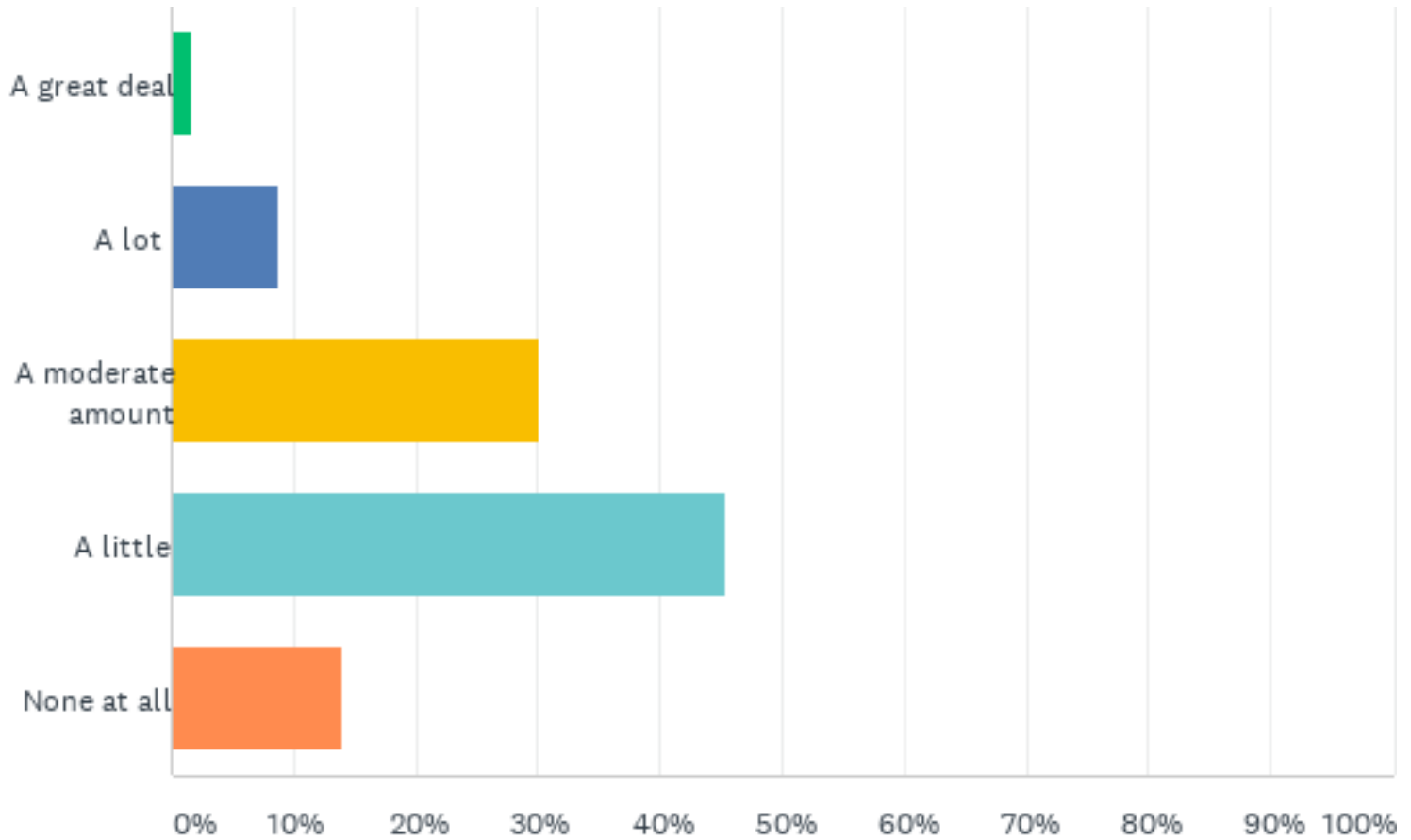
It is easy to access the Municipality of Wawa's customer service staff when seeking assistance.



ANSWER CHOICES	RESPONSES	
Strongly agree	16.16%	37
Agree	69.00%	158
Disagree	13.10%	30
Strongly disagree	1.75%	4
Total Respondents: 229		

## Question 4

It is easy to access the Municipality of Wawa's customer service staff when seeking assistance.



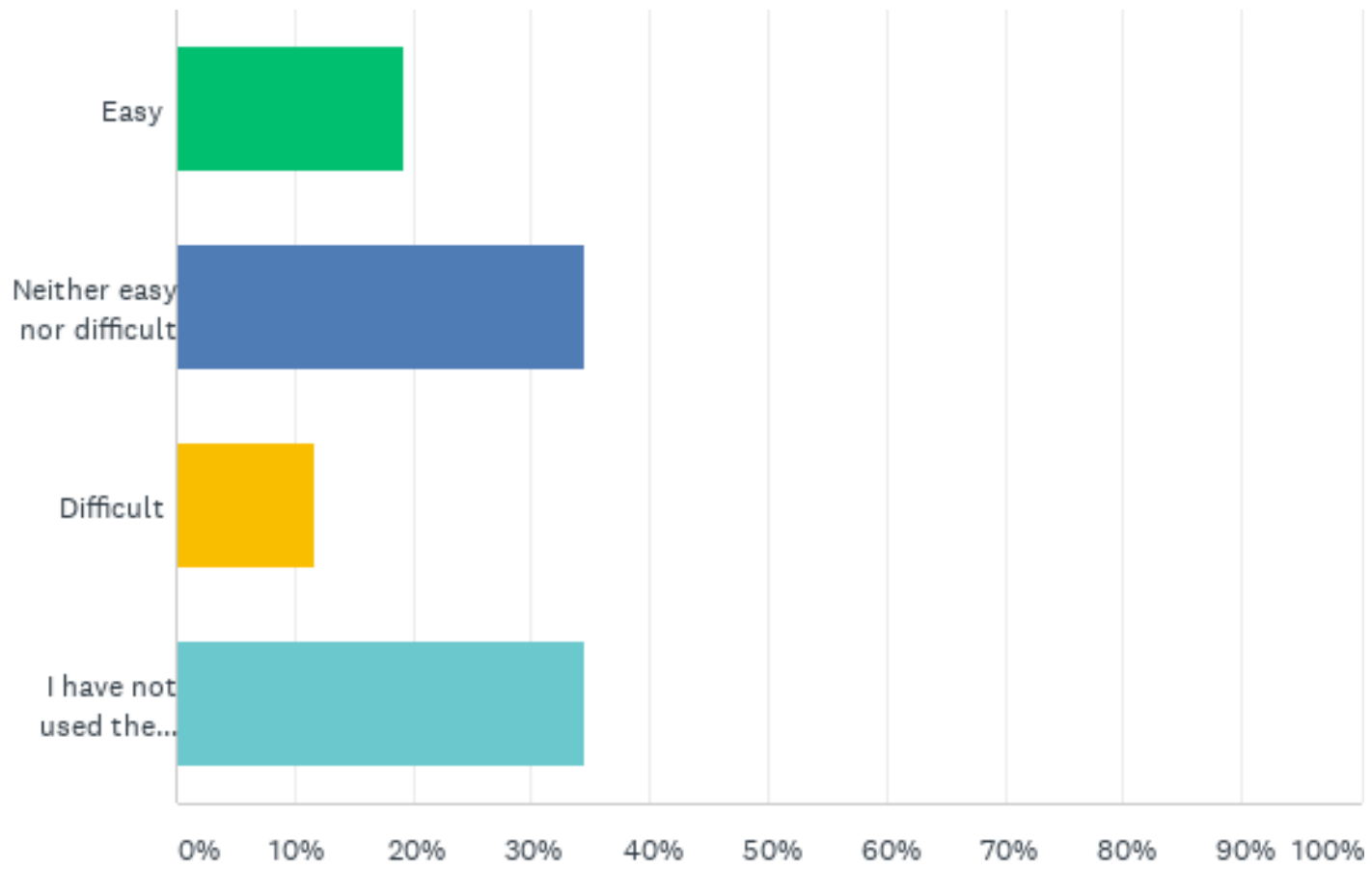
## Question 5

When looking for municipal information I visit the Municipality of Wawa's website:

ANSWER CHOICES	RESPONSES	
A great deal	1.75%	4
A lot	8.73%	20
A moderate amount	30.13%	69
A little	45.41%	104
None at all	13.97%	32
Total Respondents: 229		

## Question 5

When looking for municipal information I visit the Municipality of Wawa's website:



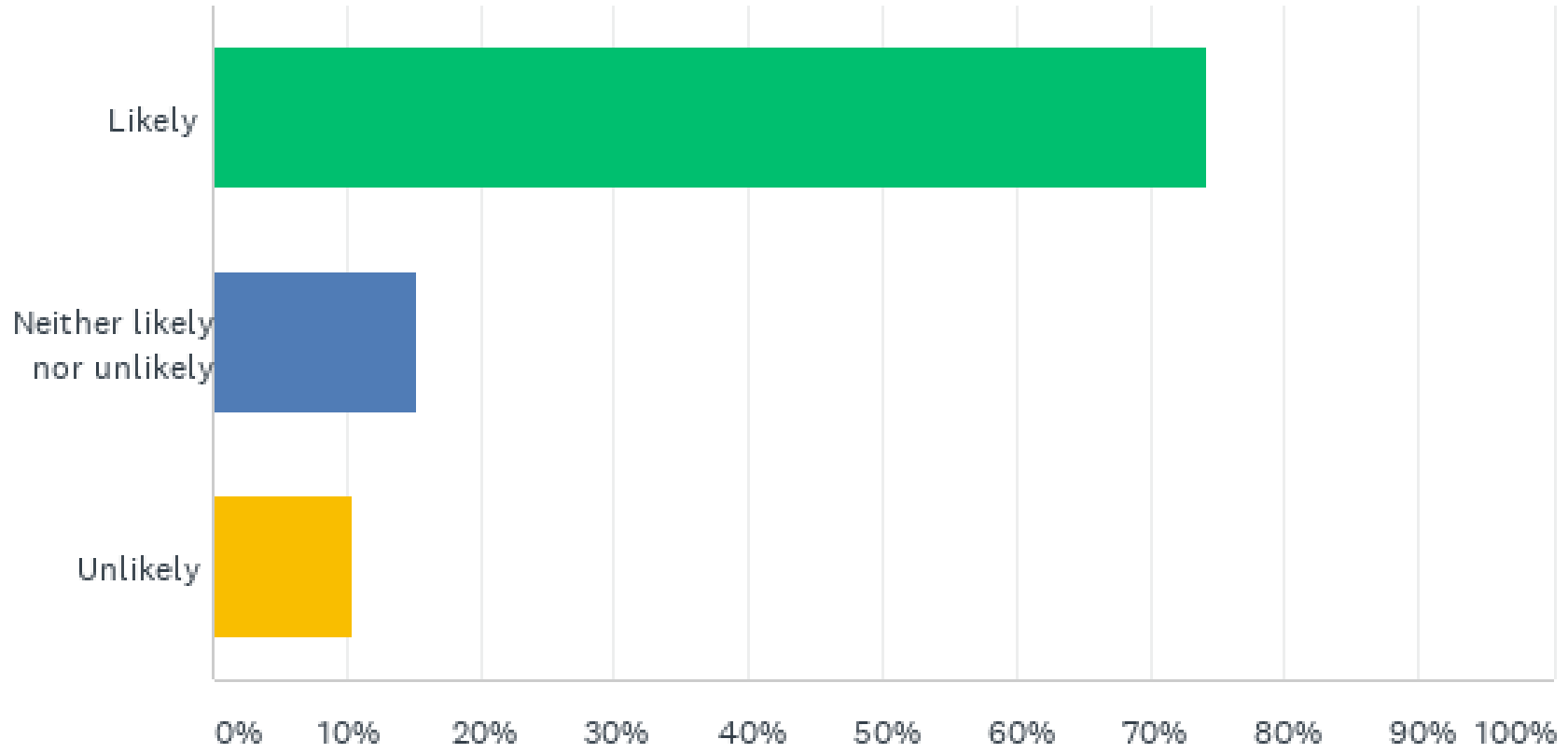
## Question 6

If you used the Municipality of Wawa's website recently how easy was it to find what you were looking for?

ANSWER CHOICES	RESPONSES	
Easy	19.21%	44
Neither easy nor difficult	34.50%	79
Difficult	11.79%	27
I have not used the municipal website recently	34.50%	79
<b>TOTAL</b>		<b>229</b>

## Question 6

If you used the Municipality of Wawa's website recently how easy was it to find what you were looking for?



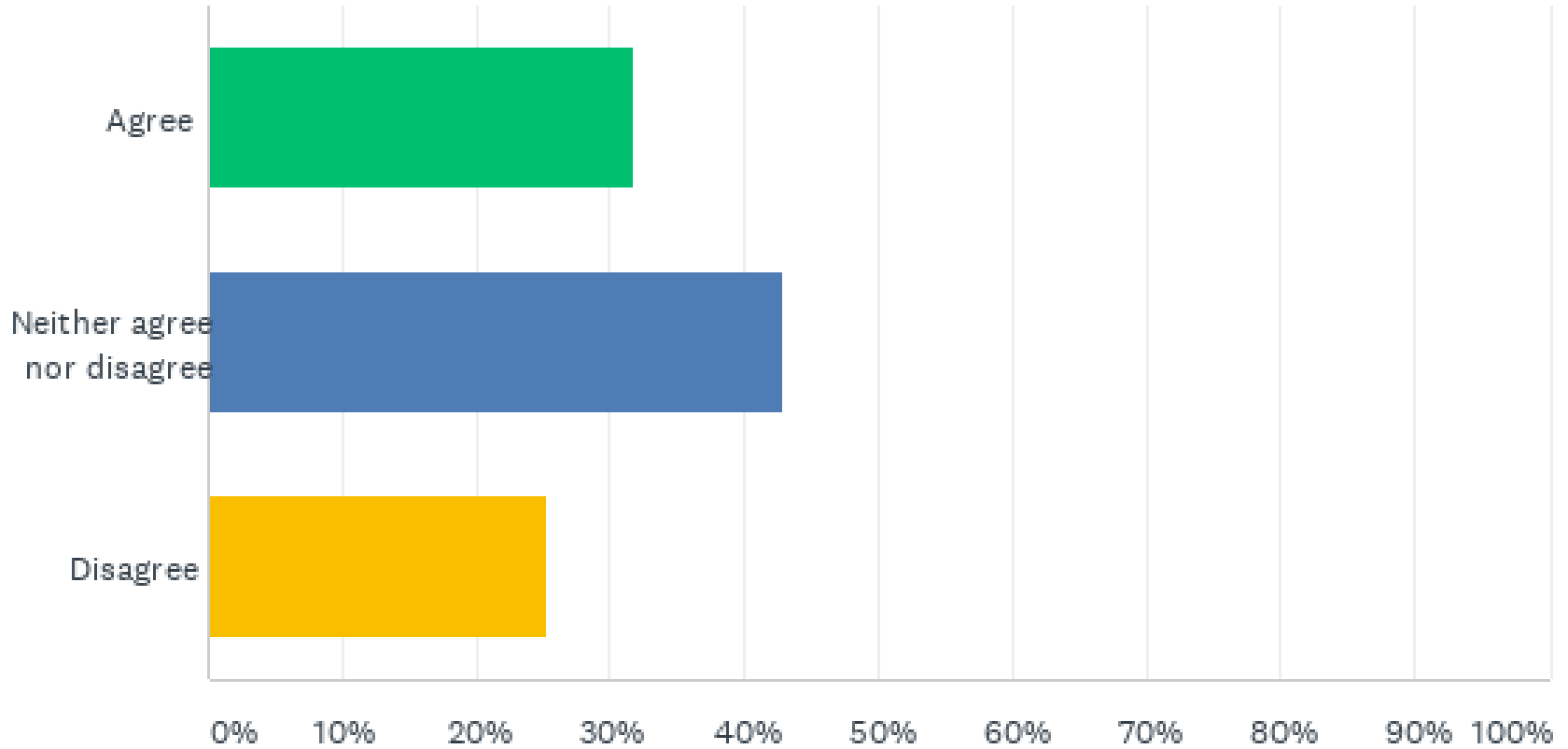
### Question 7

If the Municipality of Wawa's website offered more user options, such as a portal to view your accounts, pay bills, submit service requests or apply for permits or licenses, how likely would you be to use the website for these functions?

ANSWER CHOICES	RESPONSES	
Likely	74.24%	170
Neither likely nor unlikely	15.28%	35
Unlikely	10.48%	24
Total Respondents: 229		

### Question 7

If the Municipality of Wawa's website offered more user options, such as a portal to view your accounts, pay bills, submit service requests or apply for permits or licenses, how likely would you be to use the website for these functions?



## Question 8

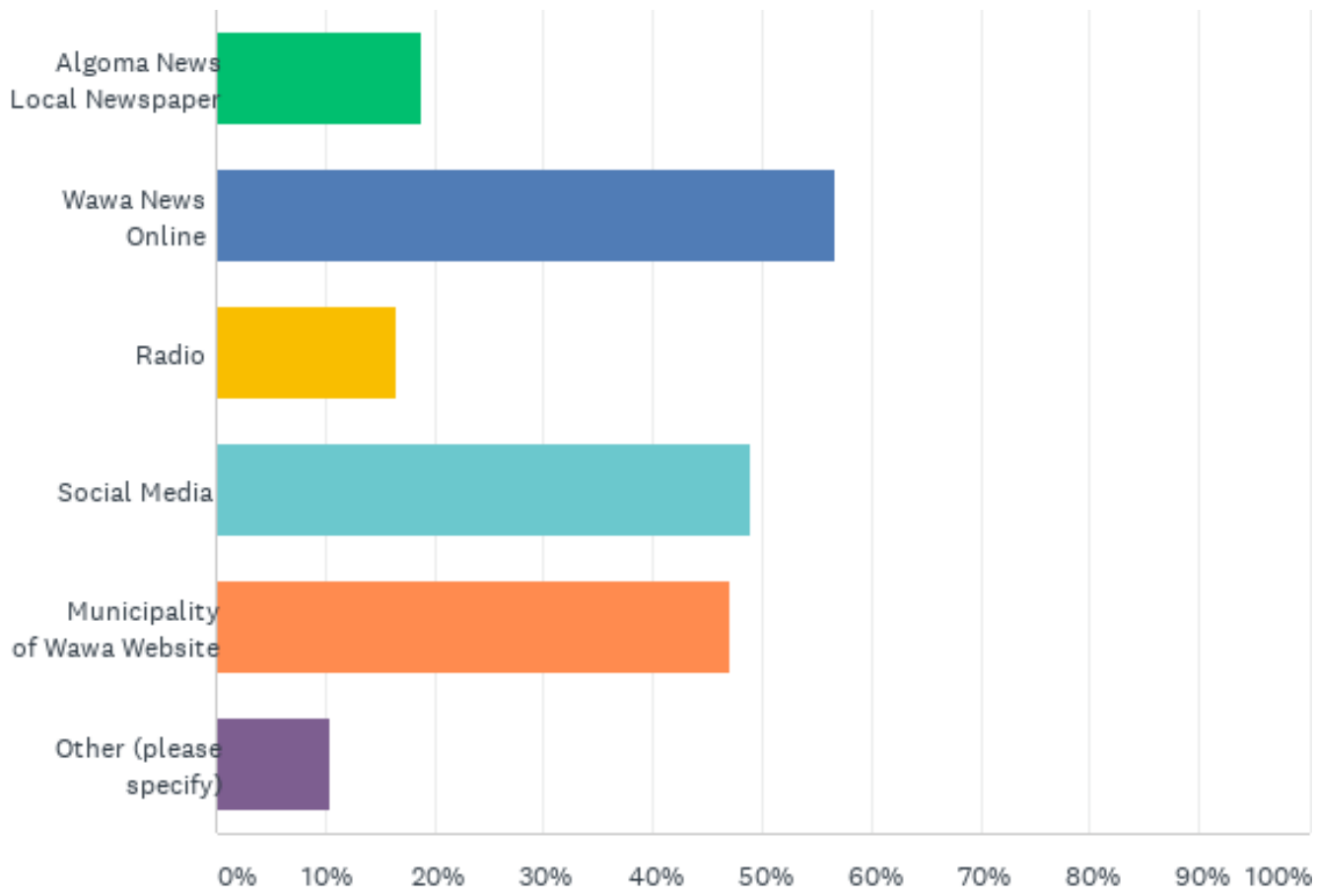
The Municipality of Wawa communicates enough information to residents and businesses about the Municipality's activities and important issues.



ANSWER CHOICES	RESPONSES	
Agree	31.88%	73
Neither agree nor disagree	42.79%	98
Disagree	25.33%	58
TOTAL		229

## Question 8

The Municipality of Wawa communicates enough information to residents and businesses about the Municipality's activities and important issues.



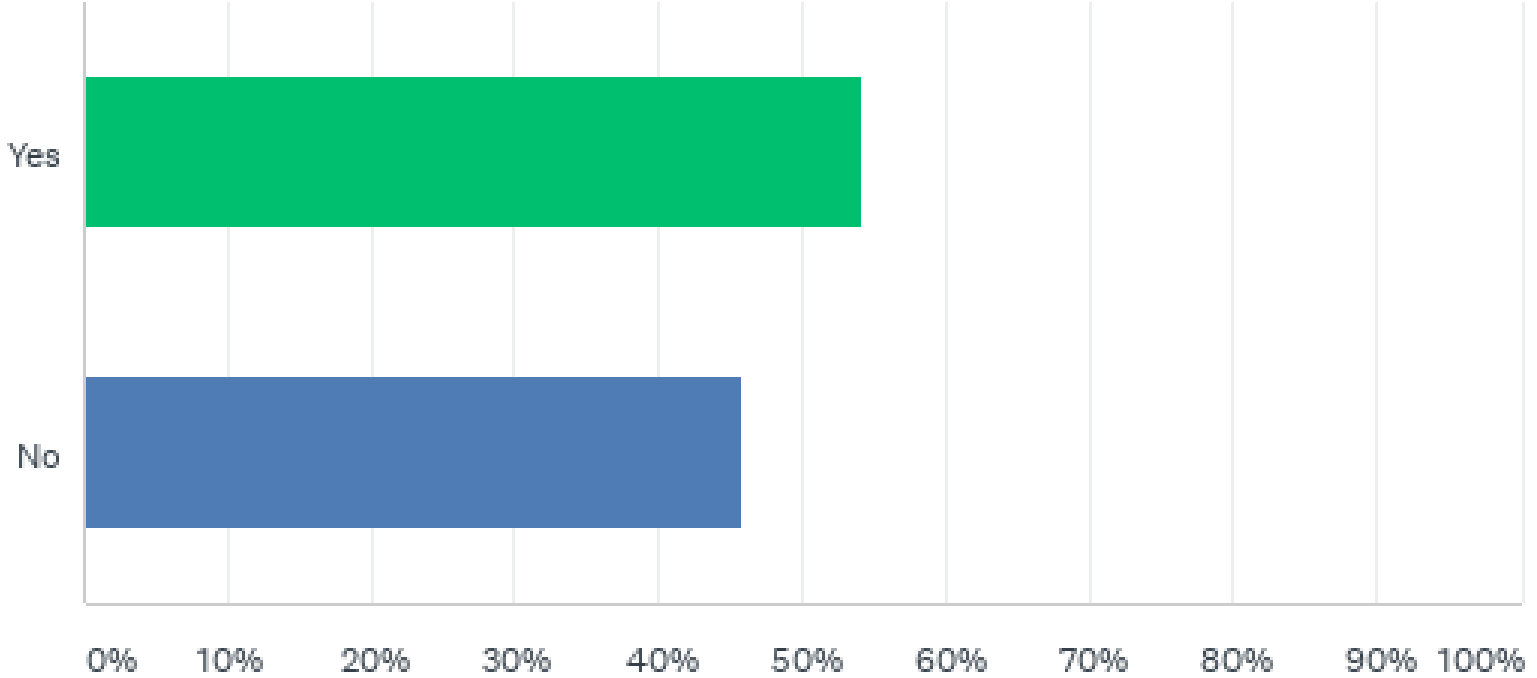
### Question 9

When looking for information about the Municipality of Wawa, I usually go to the following sources:

ANSWER CHOICES	RESPONSES	
Algoma News Local Newspaper	18.78%	43
Wawa News Online	56.77%	130
Radio	16.59%	38
Social Media	48.91%	112
Municipality of Wawa Website	47.16%	108
Other (please specify)	10.48%	24
Total Respondents: 229		

## Question 9

When looking for information about the Municipality of Wawa, I usually go to the following sources:

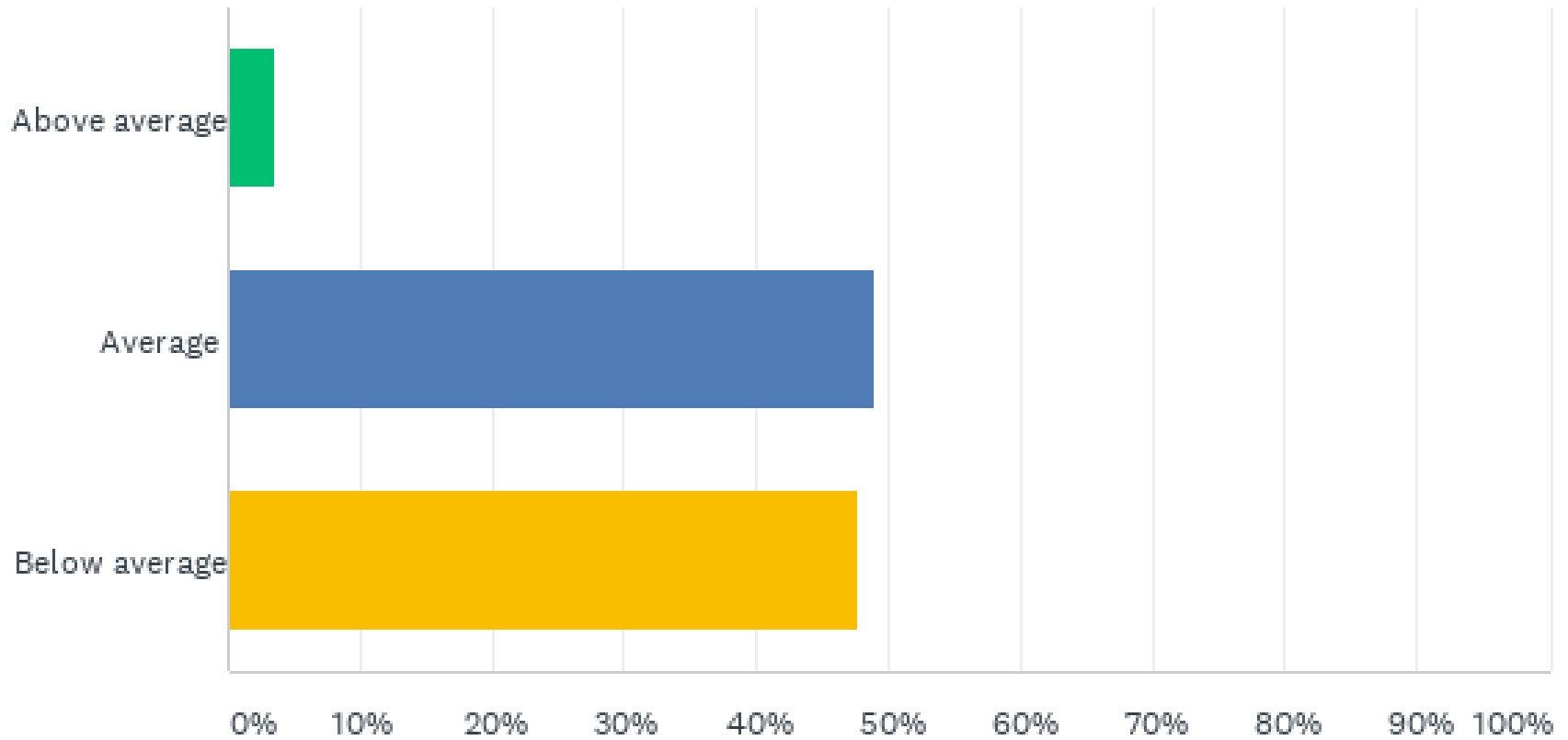


Question 10  
Are you aware that you can view  
Municipal Council meetings online?

ANSWER CHOICES	RESPONSES	
Yes	54.15%	124
No	45.85%	105
TOTAL		229

## Question 10

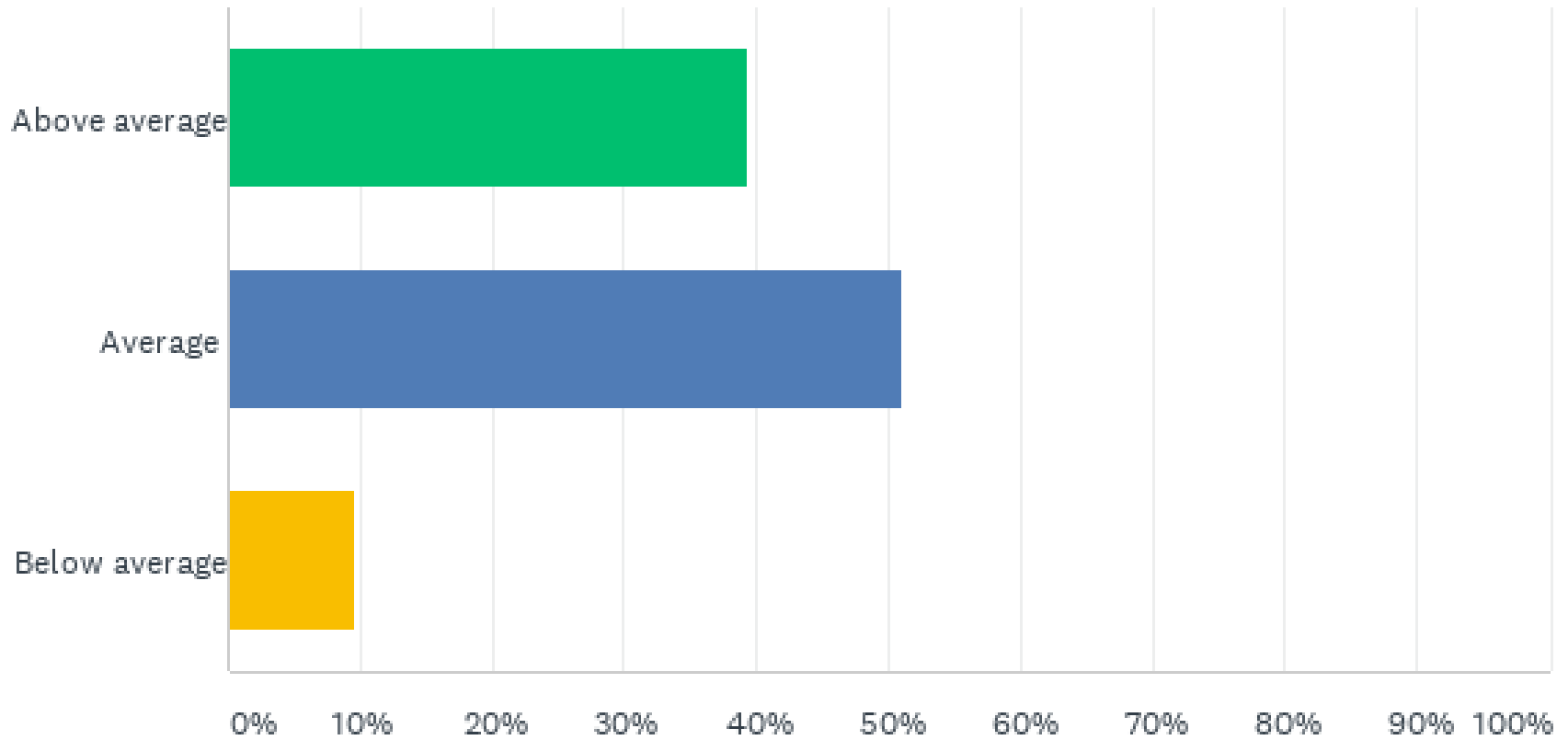
Are you aware that you can view Municipal Council meetings online?



Question 11  
How would you rate the condition of roads within the Municipality?

ANSWER CHOICES	RESPONSES
Above average	3.49% 8
Average	48.91% 112
Below average	47.60% 109
TOTAL	229

Question 11  
How would you rate the condition of  
roads within the Municipality?



## Question 12

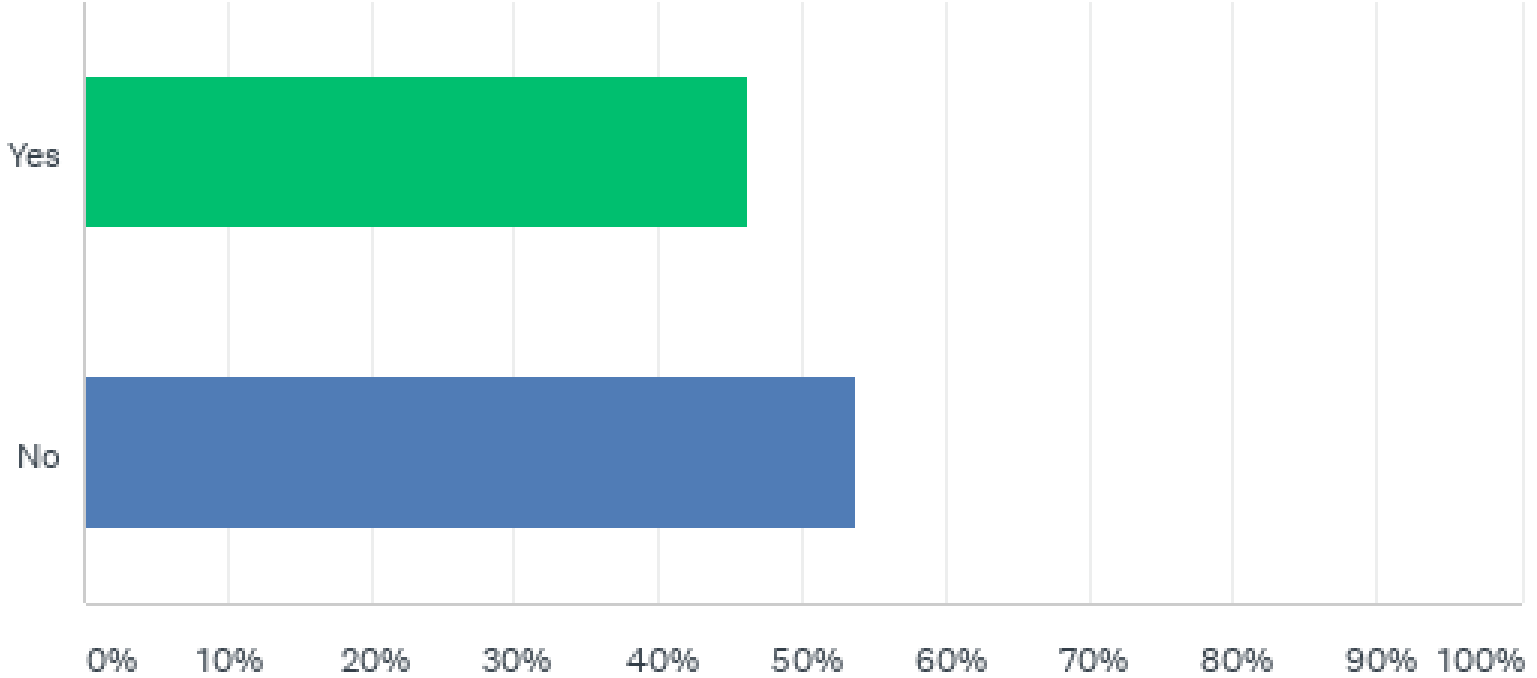
How would you rate the quality of the Municipality's winter road plowing operations?



ANSWER CHOICES	RESPONSES	
Above average	39.30%	90
Average	51.09%	117
Below average	9.61%	22
<b>TOTAL</b>		<b>229</b>

## Question 12

How would you rate the quality of the Municipality's winter road plowing operations?



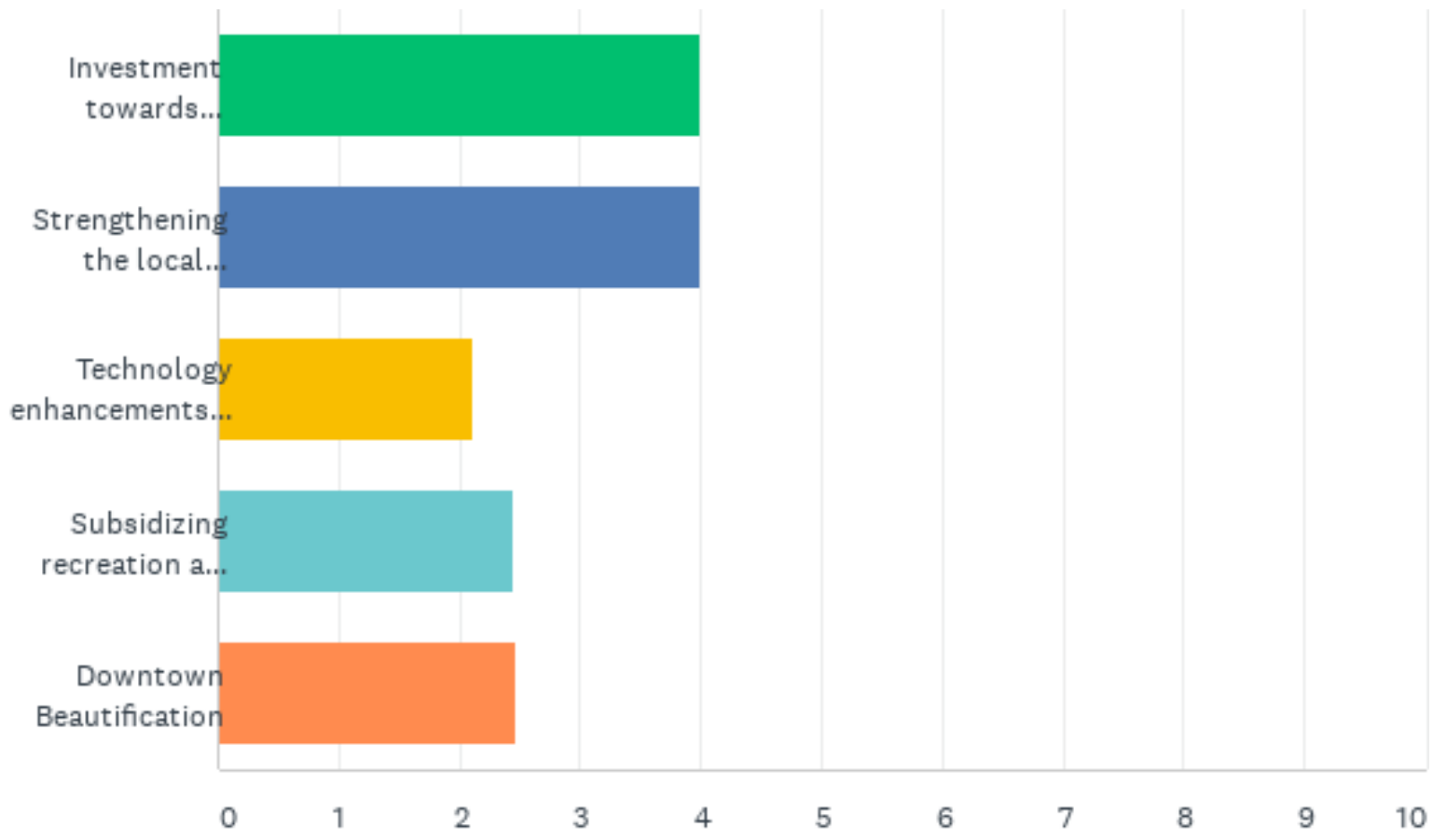
### Question 13

Would you support a moderate increase in taxes or user fees above the rate of inflation if it resulted in noticeable improvements to municipal services, such as improved roads, water and sewer services, parks, fire services or enhanced recycling opportunities?

ANSWER CHOICES	RESPONSES	
Yes	46.29%	106
No	53.71%	123
Total Respondents: 229		

### Question 13

Would you support a moderate increase in taxes or user fees above the rate of inflation if it resulted in noticeable improvements to municipal services, such as improved roads, water and sewer services, parks, fire services or enhanced recycling opportunities?



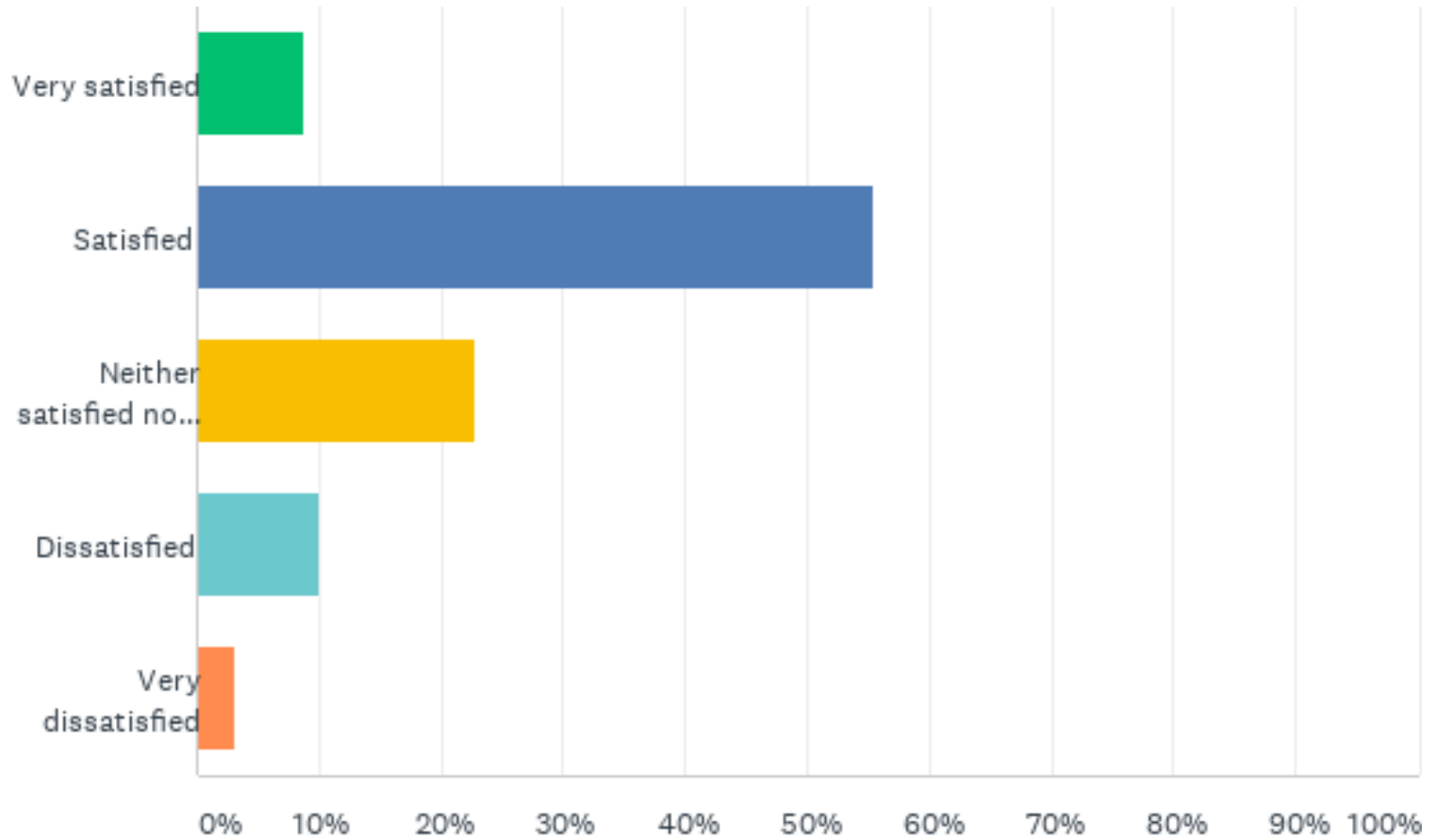
### Question 14

What should the Municipality's top priorities be over the next five years? Please rate your priorities.

	1	2	3	4	5	TOTAL	SCORE
Investment towards Infrastructure Renewal projects such as roads, parks and facilities	39.74% 91	33.62% 77	17.03% 39	6.11% 14	3.49% 8	229	4.00
Strengthening the local economy through attracting new businesses and more new homes	44.54% 102	27.51% 63	15.72% 36	6.99% 16	5.24% 12	229	3.99
Technology enhancements to improve the way you conduct business with the Municipality	3.49% 8	11.79% 27	20.52% 47	20.52% 47	43.67% 100	229	2.11
Subsidizing recreation and leisure services	4.37% 10	14.41% 33	20.96% 48	41.48% 95	18.78% 43	229	2.44
Downtown Beautification	7.86% 18	12.66% 29	25.76% 59	24.89% 57	28.82% 66	229	2.46

## Question 14

What should the Municipality's top priorities be over the next five years? Please rate your priorities.



## Question 15

In general, I would describe my overall level of satisfaction with the Municipality of Wawa's services as:

ANSWER CHOICES	RESPONSES	
Very satisfied	8.73%	20
Satisfied	55.46%	127
Neither satisfied nor dissatisfied	22.71%	52
Dissatisfied	10.04%	23
Very dissatisfied	3.06%	7
Total Respondents: 229		

## Question 15

In general, I would describe my overall level of satisfaction with the Municipality of Wawa's services as:

# Appendix 2

## Recommendations Matrix



Topic No.	Topic Description	Reference Page	Estimated Probable Cost		Expected Benefits	Priority Ranking	Recommended Implementation
			Initial	Annual			
	<b>Administration - General</b>						
AG-01	Work Orders	37	\$10,000	0	(1) (2) (3)	(2)	(1)
AG-02	Notice of Service Disruption	39	0	0	(1)	(2)	(1)
AG-03	Senior Management Team Meetings	40	0	0	(1) (2) (3)	(2)	(1)
	<b>Administration - Clerks</b>						
AC-01	Delegation of Authority By-Law	42	ST	0	(1) (2) (3)	(2)	(1)
AC-02	Council Agenda Package Timelines	44	0	0	(2) (3)	(2)	(1)
AC-03	Council Agenda Forecasts (Advance Radar)	45	0	ST	(2)	(3)	(1)
AC-04	MFIPPA Head	47	0	0	(1) (2)	(2)	(1)
AC-05	Routine Disclosure/Active Dissemination	49	ST	0	(1) (2) (3)	(3)	(1)
AC-06	Internet (and telephone) Voting	51	ST/\$500	0	(1)	(3)	(2)

Expected Benefits:

- (1) Enhanced Services
- (2) Improved Efficiency
- (3) Anticipated Cost Benefit

ST=Staff Time

Priority Ranking:

- (1) Considered Critical
- (2) Considered Very Important
- (3) Considered Important

Recommended Implementation:

- (1) Within 1st Year
- (2) Within Years 2-4
- (3) Per Council Priority

Topic No.	Topic Description	Reference Page	Estimated Probable Cost		Expected Benefits	Priority Ranking	Recommended Implementation
			Initial	Annual			
	<b>Administration - Finance</b>						
AF-01	Procurement By-Law	54	ST/\$1,000	0	(2) (3)	(2)	(1)
AF-02	Bundle Capital Projects	56	0	0	(2) (3)	(2)	(1)
AF-03	Budget Preparation and Approval Timelines	57	ST	0	(2) (3)	(1)	(1)
AF-04	Long Range Capital Forecasts	60	ST	0	(2) (3)	(1)	(1)
AF-05	80% Discretionary Spending Rule	62	0	0	(2) (3)	(2)	(1)
AF-06	Monthly Variance Reports	64	0	0	(2) (3)	(2)	(1)
AF-07	Credit Cards	65	0	0	(3)	(2)	(1)
AF-08	Water Financial Plan	66	ST	0	(3)	(2)	(1)
AF-09	Budget (Accounting) Methodology	67	ST/\$1,500	0	(2) (3)	(2)	(1)
AF-10	Bi-Annual Financial Reports	70	ST	ST	(2) (3)	(2)	(1)
AF-11	Comprehensive User Fee Study	72	ST	0	(3)	(2)	(2)
AF-12	Known Financial Risks	74	0	0	(1) (3)	(1)	(1)
AF-13	Algoma District Services Administration Board (ADSAB)	76	ST/\$10,000	0	(1) (3)	(1)	(1)

Expected Benefits:

- (1) Enhanced Services
- (2) Improved Efficiency
- (3) Anticipated Cost Benefit

ST=Staff Time

Priority Ranking:

- (1) Considered Critical
- (2) Considered Very Important
- (3) Considered Important

Recommended Implementation:

- (1) Within 1st Year
- (2) Within Years 2-4
- (3) Per Council Priority

Topic No.	Topic Description	Reference Page	Estimated Probable Cost		Expected Benefits	Priority Ranking	Recommended Implementation
			Initial	Annual			
	<b>Administration - Technology</b>						
AT-01	Electronic Records Management	81	ST/\$20,000	ST/\$27,200	(1) (2) (3)	(2)	(2)
AT-02	IT Consultant	83	ST/\$500	0	(1) (2) (3)	(1)	(2)
AT-03	Website Functionality	86	ST/\$25,000	ST/\$3,500	(1) (2) (3)	(2)	(2)
AT-04	Municipal App	88	ST/\$15,000	ST/\$3,000	(1) (2) (3)	(2)	(2)
AT-05	Microsoft (Office 365)	90	ST	ST/\$500	(1) (2) (3)	(2)	(1)
AT-06	Community Consultation/Engagement Software	92	ST	ST/\$500	(1) (2)	(2)	(2)
AT-07	Inspection Software and Hardware	93	ST/\$500	ST/\$2,800	(1) (2) (3)	(2)	(2)
AT-08	Financial Software Support	95	\$1,000	0	(1) (2) (3)	(2)	(1)
AT-09	Recreation Booking Software	97	ST/\$3,000	0	(1) (2)	(2)	(1)
	<b>Asset Management</b>						
AM-01	Asset Management Plan	100	ST	ST/\$15,000	(2) (3)	(1)	(2)
AM-02	Vehicles and Equipment Replacement Policy	102	ST	0	(1) (2) (3)	(1)	(1)
AM-03	Municipally Owned Land and Buildings	104	ST/\$50,000	0	(1) (2) (3)	(2)	(2)
AM-04	Reinvestment into Capital Assets	106	0	0	(1) (3)	(1)	(1)
AM-05	Road Cross-Section and Engineering Standards	108	ST/\$10,000	0	(1) (2) (3)	(2)	(2)

Expected Benefits:

- (1) Enhanced Services
- (2) Improved Efficiency
- (3) Anticipated Cost Benefit

ST=Staff Time

Priority Ranking:

- (1) Considered Critical
- (2) Considered Very Important
- (3) Considered Important

Recommended Implementation:

- (1) Within 1st Year
- (2) Within Years 2-4
- (3) Per Council Priority

Topic No.	Topic Description	Reference Page	Estimated Probable Cost		Expected Benefits	Priority Ranking	Recommended Implementation
			Initial	Annual			
	<b>By-law Enforcement</b>						
BL-01	Property Standards	111	ST	0	(1) (3)	(2)	(2)
BL-02	Parking Enforcement Winter Control	113	ST/\$600	0	(1) (2) (3)	(3)	(1)
	<b>Council</b>						
C-01	Council Training	116	Budgeted	0	(2) (3)	(2)	(1)
	<b>Economic Development</b>						
ED-01	Market Gap Analysis	119	ST/\$28,000	0	(1) (3)	(2)	(2)
ED-02	Online Business and Available Properties Registry	121	ST/\$8,000	ST	(1) (3)	(3)	(2)
ED-03	Branding Exercise	123	ST/\$10,000	0	(1) (3)	(2)	(2)
ED-04	Daytrip Itinerary	124	ST/\$2,500	ST/\$500	(1) (3)	(3)	(2)
ED-05	Community Profile	125	ST/\$3,000	ST	(1) (3)	(2)	(2)
ED-06	Business Toolkit	127	ST	ST	(1) (2) (3)	(3)	(2)
ED-07	Biannual Business Seminars	128	ST	ST/\$8,000	(1) (3)	(3)	(2)
ED-08	Community Improvement Plan	129	ST	ST/\$20,000	(1) (3)	(2)	(2)
ED-09	Tourist Information Center	131	\$10,000	0	(1) (2)	(2)	(2)
ED-10	Municipal Accomodation Tax	133	ST	ST	(1) (3)	(3)	(2)
ED-11	Downtown Revitalization	135	\$100,000	TBD	(1) (2) (3)	(2)	(3)

Expected Benefits:

- (1) Enhanced Services
- (2) Improved Efficiency
- (3) Anticipated Cost Benefit

ST=Staff Time

Priority Ranking:

- (1) Considered Critical
- (2) Considered Very Important
- (3) Considered Important

Recommended Implementation:

- (1) Within 1st Year
- (2) Within Years 2-4
- (3) Per Council Priority

Topic No.	Topic Description	Reference Page	Estimated Probable Cost		Expected Benefits	Priority Ranking	Recommended Implementation
			Initial	Annual			
	<b>Fire Department</b>						
FD-01	Recovery of Insured Fire Call Costs	138	0	0	(3)	(3)	(2)
FD-02	Fire Underwriters Survey	139	ST	0	(1) (2) (3)	(2)	(2)
FD-03	Fire Risk Assessments	141	ST	ST	(1) (2)	(2)	(2)
FD-04	Fire Department Radio Communications	142	\$50,000	\$35,000	(1) (2)	(3)	(3)
FD-05	Fire Apparatus Replacement Policy and Strategy	144	ST	0	(2) (3)	(2)	(2)
FD-06	Fire Hydrant Demarcation	146	\$5,000	0	(1) (2)	(3)	(2)
FD-07	Establishing and Regulating By-Law	148	ST	0	(2) (3)	(2)	(2)
FD-08	Education Program	149	ST/\$10,000	ST/\$5,000	(1) (2) (3)	(2)	(2)
FD-09	Inspection Program	150	ST	ST	(1) (3)	(2)	(2)
	<b>Health and Safety</b>						
HS-01	Health and Safety	152	ST/\$7,000	ST/\$5,000	(1) (2)	(1)	(1)

Expected Benefits:

- (1) Enhanced Services
- (2) Improved Efficiency
- (3) Anticipated Cost Benefit

ST=Staff Time

Priority Ranking:

- (1) Considered Critical
- (2) Considered Very Important
- (3) Considered Important

Recommended Implementation:

- (1) Within 1st Year
- (2) Within Years 2-4
- (3) Per Council Priority

Topic No.	Topic Description	Reference Page	Estimated Probable Cost		Expected Benefits	Priority Ranking	Recommended Implementation
			Initial	Annual			
	<b>Human Resources</b>						
HR-01	Succession Plan	156	ST	0	(1) (2) (3)	(1)	(2)
HR-02	Cross Training & Professional Development	158	ST	ST	(1) (2) (3)	(1)	(2)
HR-03	Annual & Regular Employee Reviews	160	ST	ST	(1) (2)	(2)	(1)
HR-04	Job Evaluation and Pay Equity	162	ST/\$10,000	ST	(1) (2)	(2)	(2)
HR-05	Job Descriptions	165	ST	0	(1) (2)	(2)	(1)
HR-06	Organizational Design	166	0	Net Savings	(1) (2) (3)	(2)	(2)
HR-07	Paygrid Compression and COLA	167	0	0	(3)	(2)	(2)
	<b>Public Works</b>						
PW-01	Asphalt Hot Box	170	\$45,000	0	(1) (2) (3)	(3)	(3)
PW-02	Recycling	172	ST	0	(1) (2) (3)	(2)	(1)
PW-03	Waste Collection	174	0	Net Savings	(2) (3)	(2)	(2)
PW-04	Winter Control	177	0	0	(2) (3)	(2)	(2)
	<b>Recreation</b>						
R-01	Recreation Service Desk	180	0	\$26,000	(1) (2)	(3)	(2)

Expected Benefits:

- (1) Enhanced Services
- (2) Improved Efficiency
- (3) Anticipated Cost Benefit

ST=Staff Time

Priority Ranking:

- (1) Considered Critical
- (2) Considered Very Important
- (3) Considered Important

Recommended Implementation:

- (1) Within 1st Year
- (2) Within Years 2-4
- (3) Per Council Priority

	Topic Description	Reference Page	Estimated Probable Cost		Expected Benefits	Priority Ranking	Recommended Implementation
			Initial	Annual			
	<b>Risk Management</b>						
RM-01	Minimum Maintenance Standards	183	ST	0	(2) (3)	(2)	(2)
RM-02	Risk Management Training	185	ST	0	(1) (3)	(2)	(1)
RM-03	Driver's Abstracts	186	ST/\$500	0	(1)	(2)	(1)
RM-04	GPS for Vehicles	187	\$17,000	0	(1) (2)	(2)	(2)
RM-05	IT Disaster Recovery Plan	188	ST/\$7,500	0	(1)	(1)	(1)
	<b>Strategic, Master and Long-Term Planning</b>						
SP-01	Prioritize and Coordinate Major Initiatives	191	0	0	(1) (2) (3)	(1)	(1)
SP-02	Term of Council Strategic Plan	193	Incl.	0	(1) (2) (3)	(1)	(1)
SP-03	Master Plan Approach	196	ST	TBD	(1) (2) (3)	(1)	(2)
SP-04	Fire Master Plan	198	ST/\$55,000	0	(1) (2) (3)	(1)	(2)
SP-05	Water and Wastewater Master Plan	199	ST/\$65,000	0	(1) (2) (3)	(1)	(2)
SP-06	Annual Department Work Plans	200	ST	ST	(1) (2) (3)	(1)	(1)

Expected Benefits:

- (1) Enhanced Services
- (2) Improved Efficiency
- (3) Anticipated Cost Benefit

ST=Staff Time

Priority Ranking:

- (1) Considered Critical
- (2) Considered Very Important
- (3) Considered Important

Recommended Implementation:

- (1) Within 1st Year
- (2) Within Years 2-4
- (3) Per Council Priority

# Municipal Comparators

# Appendix 3A





# 2019 Municipal Comparators

Local Services	Black River Matheson	Markstay Warren	French River	Atikokan	Wawa	Sables Spanish River	Marathon	Powassan	Blind River	Average (excl Wawa)
<b>District</b>	Cochrane	Sudbury	Sudbury	Rainy River	Algoma	Sudbury	Thunder Bay	Parry Sound	Algoma	
<b>Population</b>	2478	2656	2662	2753	2905	3188	3273	3455	3472	2,992
<b>Households</b>	1471	1349	2593	1545	1632	1900	1669	1486	2395	1,801
<b>Full Services (Urban Centre)</b>	Yes	Yes	Minimal	Yes	Yes	Yes	Yes	Yes	Yes	
<b>Roads Lane kms (paved/unpaved)</b>	105/676	24/496	5/370	41/3	64/70	174/325	67/8	225/84	58/53	
<b>Arena</b>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
<b>Pool</b>	No	No	No	Yes	No	No	Yes	Yes	No	
<b>Library</b>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
<b>Golf Club</b>	Yes	No	No	Yes	No	No	Yes	No	No	
<b>Curling Club</b>	Yes	No	No	Yes	Yes	No	No	Yes	No	
<b>Marina</b>	No	No	No	No	Yes	No	No	No	Yes	
<b>Airport</b>	No	No	No	Yes	Yes	No	Yes	No	No	
<b>Garbage Pickup</b>	Curbside	Curbside	Transfer Stn	Curbside	Curbside	Curbside	Curbside	Curbside	Curbside	
<b>Recycling Pickup</b>	Curbside	No	Transfer Stn	Curbside	No	Curbside	Curbside	Transfer Stn	Curbside	
2016 Canada Census	Black River Matheson	Markstay Warren	French River	Atikokan	Wawa	Sables Spanish River	Marathon	Powassan	Blind River	Average (excl Wawa)
<b>2016 Population</b>	2478	2656	2662	2753	2905	3188	3273	3455	3472	2,992
<b>% Change in Population 2011</b>	1.2	15.6	9.0	-1.2	-2.4	3.7	-2.4	2.3	-2.2	3.3
<b>Total Private Dwellings</b>	1149	1276	2108	1477	1451	1675	1643	1381	2219	1,616
<b>Land Area (sq. kms.)</b>	1163	513	735	320	416	815	171	225	526	559
<b>Population Density (per sq. kms.)</b>	2.1	5.2	3.6	8.6	7.0	3.9	19.2	15.4	6.6	8.1
<b>Median Household Income</b>	\$84,864	\$79,397	\$72,320	\$83,200	\$93,367	\$78,366	\$104,064	\$78,421	\$75,179	\$81,976
<b>% Low Income</b>	6.6	2.8	3.3	5.0	5.6	6.3	5.1	2.6	7.5	4.9
2021 OMPF	Black River Matheson	Markstay Warren	French River	Atikokan	Wawa	Sables Spanish River	Marathon	Powassan	Blind River	Average (excl Wawa)
<b>Total Grant</b>	\$1,363,300	\$971,700	\$1,942,700	\$1,673,800	\$1,647,000	\$1,693,000	\$1,707,000	\$1,029,300	\$2,621,000	\$1,625,225
<b>Households</b>	1471	1349	2593	1545	1632	1900	1669	1486	2395	1,801
<b>Grant/Household</b>	\$927	\$720	\$749	\$1,083	\$1,009	\$891	\$1,023	\$693	\$1,094	\$898
<b>Weighted Assess/Household</b>	\$250,898	\$212,720	\$227,023	\$173,560	\$172,992	\$177,237	\$114,750	\$231,870	\$144,963	\$191,628
<b>Fiscal Circumstances Index</b>	6.8	5.9	7.6	7.9	6.7	7.4	6.1	6.6	9.3	7.2

# 2019 Municipal Comparators

2019 FIR's	Black River Matheson	Markstay Warren	French River	Atikokan	Wawa	Sables Spanish River	Marathon	Powassan	Blind River	Average (excl Wawa)
<b>Population</b>	2478	2656	2662	2753	2905	3188	3273	3455	3472	2,992
<b>Households</b>	1471	1349	2593	1545	1632	1900	1669	1486	2395	1,801
<b>Residential Taxation</b>	\$1,818,080	\$2,961,542	\$4,526,804	\$3,403,170	\$3,083,673	\$3,769,031	\$3,061,488	\$2,654,313	\$4,854,197	\$3,381,078
<b>Farmland/Forest</b>	\$45,589	\$33,186	\$28,426	\$349	\$6,935	\$69,976	\$0	\$35,340	\$2,138	\$26,876
<b>Commercial Taxation</b>	\$451,757	\$110,368	\$172,609	\$720,122	\$1,495,494	\$148,133	\$816,183	\$243,526	\$442,467	\$388,146
<b>Industrial Taxation</b>	\$159,377	\$213,779	\$44,642	\$3,083,046	\$28,794	\$2,738	\$950,330	\$44,740	\$191,736	\$586,299
<b>Other/PIL's</b>	\$1,335,777	\$504,891	\$128,802	\$1,272,923	\$2,587,764	\$68,177	\$148,743	\$317,548	\$401,316	\$522,272
<b>% Residential per Total Taxation</b>	47.7%	77.5%	92.4%	40.1%	42.8%	92.9%	61.5%	80.5%	82.4%	71.9%
<b>Residential Taxes/Household</b>	\$1,236	\$2,195	\$1,746	\$2,203	\$1,890	\$1,984	\$1,834	\$1,786	\$2,027	\$1,876
<b>Total Revenue (excl Conditional Grants)</b>	\$6,957,301	\$5,415,889	\$8,476,053	\$13,554,200	\$12,394,920	\$7,243,719	\$10,293,793	\$5,913,932	\$12,548,336	\$8,800,403
<b>Total Expenses</b>	\$7,136,490	\$5,676,099	\$8,203,715	\$12,903,106	\$12,921,893	\$7,455,937	\$11,216,554	\$7,162,951	\$13,831,865	\$9,198,340
<b>Wages &amp; Benefits</b>	\$2,179,101	\$1,589,380	\$2,130,432	\$3,665,367	\$3,921,214	\$1,806,179	\$3,810,215	\$2,028,083	\$2,754,420	\$2,495,397
<b>Annual Surplus(Deficit)</b>	\$171,582	\$1,676,364	\$1,016,874	\$6,326,810	\$2,155,682	\$733,367	\$1,553,755	\$824,119	\$935,818	\$1,654,836
<b>Accumulated Surplus</b>	\$22,105,482	\$18,070,261	\$18,762,389	\$54,892,446	\$29,440,117	\$20,177,374	\$43,726,141	\$14,563,263	\$34,841,950	\$28,392,413
<b>TCA - Cost</b>	\$33,555,106	\$27,383,701	\$36,346,125	\$88,024,114	\$59,561,326	\$35,252,772	\$75,791,002	\$34,322,889	\$122,274,917	\$56,618,828
<b>TCA - Net Book Value</b>	\$13,289,812	\$16,154,142	\$17,222,908	\$50,249,479	\$26,142,575	\$15,435,345	\$36,871,261	\$19,424,653	\$47,962,797	\$27,076,300
<b>% TCA-Net Book to Cost</b>	39.6%	59.0%	47.4%	57.1%	43.9%	43.8%	48.6%	56.6%	39.2%	48.9%
<b>Reserves/Reserve Funds</b>	\$8,415,898	\$3,301,584	\$5,114,482	\$4,312,766	\$7,262,377	\$3,868,459	\$8,589,206	\$3,257,193	\$5,859,353	\$5,339,868
<b>Long Term Debt</b>	\$116,725	\$2,156,368	\$3,408,262	\$4,898,429	\$4,133,845	\$773,736	\$1,545,634	\$4,474,686	\$30,554,786	\$5,991,078
<b>Unfunded Liabilities</b>	-\$43,310	\$617,852	\$967,884	\$595,976	\$3,116,220	\$0	\$533,861	\$183,800	\$886,780	\$467,855
<b>Delta - Reserves less LTD</b>	\$8,299,173	\$1,145,216	\$1,706,220	-\$585,663	\$3,128,532	\$3,094,723	\$7,043,572	-\$1,217,493	-\$24,695,433	-\$651,211
<b>Delta - Acc. Surplus less TCA NBV</b>	\$8,815,670	\$1,916,119	\$1,539,481	\$4,642,967	\$3,297,542	\$4,742,029	\$6,854,880	-\$4,861,390	-\$13,120,847	\$1,316,114
<b>% (TCA NBV + Res - LTD-UL) to TCA Cost</b>	64.5%	60.9%	49.4%	55.7%	43.9%	52.6%	57.2%	52.5%	18.3%	51.4%

# Appendix 3B

## 2019 Expenses - Municipal Comparators

# 2019 Expenses - Municipal Comparators

2019 FIR's Expenses (excluding amortization)	Black River Matheson	Markstay Warren	French River	Atikokan	Wawa	Sables Spanish River	Marathon	Powassan	Blind River	Average Comparators
<b>Population</b>	2478	2656	2662	2753	2905	3188	3273	3455	3472	2992
<b>Households</b>	1471	1349	2593	1545	1632	1900	1669	1486	2395	1801
<b>General Government</b>	\$1,452,377	\$883,177	\$1,431,941	\$1,788,742	\$2,046,594	\$690,250	\$2,815,116	\$1,190,164	\$2,336,911	\$1,573,585
<b>Protection Services</b>	\$919,394	\$962,317	\$1,152,132	\$1,171,733	\$1,190,164	\$1,055,340	\$1,255,067	\$1,080,596	\$1,405,821	\$1,125,300
<b>Transportation Services</b>	\$2,331,681	\$1,214,817	\$1,737,295	\$2,053,436	\$2,223,358	\$1,659,531	\$1,472,622	\$1,148,749	\$1,446,038	\$1,633,021
<b>Environmental Services</b>	\$1,056,274	\$588,290	\$752,607	\$2,128,677	\$1,628,428	\$1,241,248	\$1,398,301	\$824,773	\$2,102,004	\$1,261,522
<b>Health &amp; Social Services</b>	\$916,012	\$736,364	\$1,306,513	\$1,017,733	\$1,679,796	\$1,171,118	\$434,878	\$598,229	\$1,352,857	\$941,713
<b>Recreation &amp; Culture</b>	\$483,839	\$491,419	\$623,277	\$1,536,374	\$2,027,720	\$561,422	\$2,014,485	\$1,150,755	\$1,917,619	\$1,097,399
<b>Planning &amp; Development</b>	\$219,451	\$64,766	\$70,388	\$224,344	\$167,564	\$58,290	\$169,966	\$73,294	\$127,319	\$125,977
<b>Total Expenses</b>	\$7,379,028	\$4,941,150	\$7,074,153	\$9,921,039	\$10,963,624	\$6,437,199	\$9,560,435	\$6,066,560	\$10,688,569	\$7,758,517
<b>General Government</b>	\$987	\$655	\$552	\$1,158	\$1,254	\$363	\$1,687	\$801	\$976	\$897
<b>Protection Services</b>	\$625	\$713	\$444	\$758	\$729	\$555	\$752	\$727	\$587	\$645
<b>Transportation Services</b>	\$1,585	\$901	\$670	\$1,329	\$1,362	\$873	\$882	\$773	\$604	\$952
<b>Environmental Services</b>	\$718	\$436	\$290	\$1,378	\$998	\$653	\$838	\$555	\$878	\$718
<b>Health &amp; Social Services</b>	\$623	\$546	\$504	\$659	\$1,029	\$616	\$261	\$403	\$565	\$522
<b>Recreation &amp; Culture</b>	\$329	\$364	\$240	\$994	\$1,242	\$295	\$1,207	\$774	\$801	\$626
<b>Planning &amp; Development</b>	\$149	\$48	\$27	\$145	\$103	\$31	\$102	\$49	\$53	\$76
<b>Total Expenses per Household</b>	\$5,016	\$3,663	\$2,728	\$6,421	\$6,718	\$3,388	\$5,728	\$4,082	\$4,463	\$4,436

Notes:

1. Expenses exclude amortization
2. Wawa's expenses are as much as 50% over or higher than municipal comparators

# Appendix 3C

## 2019 Unfunded Liabilities - Municipal Comparators

# 2019 Unfunded Liabilities Municipal Comparators

2019 FIR's Unfunded Liabilities	Black River Matheson	Markstay Warren	French River	Atikokan	Wawa	Sables Spanish River	Marathon	Powassan	Blind River	Average Comparators
<b>Landfill Closure Costs</b>	\$127,000	\$668,000	\$1,110,146	\$419,372	\$1,506,804	\$727,091	\$533,861	\$175,522	\$1,386,780	\$643,472
<b>Less Dedicated Reserve</b>	\$205,269	\$61,300	\$142,262	\$0	\$151,173	\$727,091	\$0	\$3,701	\$500,000	\$204,953
<b>Unfunded Landfill Closure Costs</b>	-\$78,269	\$606,700	\$967,884	\$419,372	\$1,355,631	\$0	\$533,861	\$171,821	\$886,780	\$438,519
<b>Future Employee Benefits</b>	\$34,959	\$11,152	\$0	\$624,800	\$1,908,021	\$0	\$0	\$11,979	\$0	\$85,361
<b>Less Dedicated Reserve</b>	\$0	\$0	\$0	\$448,196	\$147,432	\$0	\$0	\$0	\$0	\$56,025
<b>Unfunded Future Employee Benefits</b>	\$34,959	\$11,152	\$0	\$176,604	\$1,760,589	\$0	\$0	\$11,979	\$0	\$29,337
<b>Total Unfunded Liabilities</b>	-\$43,310	\$617,852	\$967,884	\$595,976	\$3,116,220	\$0	\$533,861	\$183,800	\$886,780	\$467,855

# Appendix 3D

## 2019 Solid Waste Costs - Municipal Comparators

# 2019 Solid Waste Costs Municipal Comparators

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2019 FIR's Solid Waste Disposal	Black River Matheson	Markstay Warren	French River	Atikokan	Wawa	Sables Spanish River	Marathon	Powassan	Blind River	Average Comparators
<b>Population</b>	2478	2656	2662	2753	2905	3188	3273	3455	3472	2992
<b>Households</b>	1471	1349	2593	1545	1632	1900	1669	1486	2395	1801
<b>Recycle Program</b>	Curbside	No	Transfer Stn	Curbside	No	Curbside	Curbside	Transfer Stn	Curbside	
<b>Garbage Program</b>	Curbside	Curbside	Transfer Stn	Curbside	Curbside	Curbside	Curbside	Curbside	Curbside	
<b>Weekly Residential Allowance (lbs)</b>	192	210		66	300	80	\$2.00 per bag	80	80	102
<b>Weekly Commercial Allowance (lbs)</b>	192	210		99	2800	320	\$2.00 per bag	240		177
<b>Collection Revenue</b>	\$62,818	\$0	\$14,638	\$0	\$72,371	\$2,619	\$479,484	\$50,391	\$0	\$76,244
<b>Landfill Revenue</b>	\$35,689	\$12,830	\$58,622	\$62,067	\$146,103	\$38,683	\$0	\$46,906	\$22,853	\$34,706
<b>Diversion Revenue</b>	\$0	\$0	\$60,027	\$45,565	\$0	\$31,598	\$41,499	\$16,007	\$185	\$24,360
<b>Total Revenue</b>	\$98,507	\$12,830	\$133,287	\$107,632	\$218,474	\$72,900	\$520,983	\$113,304	\$23,038	\$135,310
<b>Collection Expenses</b>	\$50,886	\$142,435	\$133,991	\$140,010	\$426,841	\$104,923	\$53,791	\$107,100	\$307,980	\$130,140
<b>Landfill Expenses</b>	\$324,626	\$70,394	\$565,405	\$355,500	\$251,661	\$690,646	\$534,218	\$224,747	\$319,593	\$385,641
<b>Diversion Expenses</b>	\$1,000	\$0	\$100,521	\$46,455	\$25,142	\$89,879	\$171,704	\$97,814	\$122,096	\$78,684
<b>Total Expenses (less Diversion Revenue)</b>	\$376,512	\$212,829	\$739,890	\$496,400	\$703,644	\$853,850	\$718,214	\$413,654	\$749,484	\$570,104
<b>Total Expenses per Household</b>	\$255.96	\$157.77	\$285.34	\$321.29	\$431.15	\$449.39	\$430.33	\$278.37	\$312.94	\$311.42
<b>Collection Expenses per Household</b>	\$34.59	\$105.59	\$51.67	\$90.62	\$261.54	\$55.22	\$32.23	\$72.07	\$128.59	\$71.32

1) Landfill expenses may in some cases include post closure expenses



# Appendix 3E

2019 Employment - Municipal  
Comparators

# 2019 Employment Municipal Comparators

Wages & Benefits	Black River Matheson	Markstay Warren	French River	Atikokan	Wawa	Sables Spanish River	Marathon	Powassan	Blind River	Avg Comparators
Population	2478	2656	2662	2753	2905	3188	3273	3455	3472	2992
Households	1471	1349	2593	1545	1632	1900	1669	1486	2395	1801
Total Expenses	\$7,136,490	\$5,676,099	\$8,203,715	\$12,903,106	\$12,921,893	\$7,455,937	\$11,216,554	\$7,162,951	\$13,831,865	\$9,198,340
Roads Lane kms (paved/unpaved)	105/676	24/496	5/365	41/3	64/70	174/325	67/8	225/84	58/53	
Transportation TCA Cost Value	\$20,235,195	\$10,415,892	\$18,481,284	\$33,483,543	\$16,488,378	\$22,436,096	\$29,940,026	\$15,613,496	\$62,973,474	\$26,697,376
Corporate Contracts	\$209,500	\$44,665	\$463,233	\$272,599	\$55,631	\$186,174	\$138,066	\$120,911	\$321,013	\$219,520
Winter Control Contracts	\$0	\$0	\$335,727	\$0	\$0	\$147,836	\$0	\$0	\$0	\$60,445
Sewer & Water Contracts	\$395,269	\$175,461	\$134,386	\$670,103	\$0	\$217,486	\$401,304	\$178,014	\$830,091	\$375,264
Waste Management Contracts	\$334,883	\$142,435	\$239,265	\$254,989	\$336,577	\$861,161	\$243,959	\$2,918	\$520,939	\$325,069
Wages & Benefits (W&B)	\$2,179,101	\$1,589,380	\$2,130,432	\$3,665,367	\$3,921,214	\$1,806,179	\$3,810,215	\$2,028,083	\$2,754,420	\$2,495,397
W&B per Household	\$1,481	\$1,178	\$822	\$2,372	\$2,403	\$951	\$2,283	\$1,365	\$1,150	\$1,450
W&B per Total Expenses	30.5%	28.0%	26.0%	28.4%	30.3%	24.2%	34.0%	28.3%	19.9%	27.4%

Note: Contracted Services will impact W&B Comparisons

# 2019 Employment Municipal Comparators

2019 Employment Stats	Black River Matheson	Markstay Warren	French River	Atikokan	Wawa	Sables Spanish River	Marathon	Powassan	Blind River	Avg Comparators
<b>Administration</b>										
FTE	6	5	7	8	11	4	8	6	9	6.6
PTE						1		1		0.3
Seasonal		2	1							0.4
<b>Fire</b>										
FTE				1		1	1		1	0.5
PTE	42	1	2						19	8.0
Seasonal										0.0
<b>Public Works</b>										
FTE	16	7	12	18	14	8	14	9	10	11.8
PTE		2	3		3		4	2	5	2.0
Seasonal		1	3	4	8	6				1.8
<b>Parks &amp; Recreation</b>										
FTE	2	2	2	2	5	1	3	4	7	2.9
PTE		1	1	18	6	1	15	5		5.1
Seasonal	5	2	2	21	13	3	15		22	8.8
<b>Library</b>										
FTE	1		2	1			1		1	0.8
PTE	1	3	2	5			4		5	2.5
Seasonal	1	3		2						0.8
<b>Other</b>										
FTE	2			2	1	2	1		0.4	0.9
PTE	3	1		4		3				1.4
Seasonal	1			2						0.4

# Appendix 3F

## 2019 Winter Control Comparators

# 2019 Comparator: Winter Control Costs

**Table 1 Wawa's Winter Control Costs with Municipal Comparators**

<b>2019 FIR's Winter Control</b>	<b>Black River Matheson</b>	<b>Markstay Warren</b>	<b>Atikokan</b>	<b>Wawa</b>	<b>Sables Spanish River</b>	<b>Marathon</b>	<b>Powassan</b>	<b>Blind River</b>	<b>Bonnechere Valley</b>	<b>Average Comparators</b>
<b>Population</b>	2478	2656	2753	2905	3188	3273	3455	3472	3674	3119
<b>Households</b>	1471	1349	1545	1632	1900	1669	1486	2395	2423	1780
<b>2019 Snow Days</b>	168	136	152	152	132	143	136	132	112	139
<b>2019 Snow Accumulation (cms)</b>	419.8	347.3	312.9	328.5	295.2	201.3	417.7	295.2	316.2	325.7
<b>Lane kms maintained</b>	580	519	44	50	446	75	127	111	490	299
<b>Expenses</b>	\$287,053	\$422,796	\$92,834	\$287,553	\$457,434	\$177,170	\$210,084	\$218,718	\$444,588	\$288,835
<b>Expenses/Lane kms/snow acc.</b>	\$1.18	\$2.35	\$6.74	\$17.51	\$3.47	\$11.74	\$3.96	\$6.67	\$2.87	\$4.87

- 1) Snow Accumulation Data from World Weather Online
- 2) Expenses are less ammortization

# Appendix 4

TCA Investment 2010 to 2019

# TCA Investment 2010 to 2019

Wawa - FIR	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	Total	Annual Avg	Delta
Conditional Grants (excl OMPF)	\$2,682,655	\$2,495,618	\$1,705,393	\$1,534,136	\$959,266	\$3,549,483	\$2,357,602	\$993,736	\$909,182	\$2,391,335		\$19,578,406	\$1,957,841	
Annual Surplus (Deficit)	\$2,155,682	\$2,357,282	-\$244,873	\$1,042,272	-\$1,444,350	\$1,117,076	\$255,102	-\$500,860	-\$852,724	\$1,078,050		\$4,962,657	\$496,266	
TCA Additions	\$4,075,567	\$1,186,481	\$2,585,623	\$710,341	\$1,402,746	\$4,899,208	\$234,761	\$123,637	\$3,196,414	\$1,048,945		\$19,463,723	\$1,946,372	
TCA Annual Amortization	\$1,813,634	\$1,707,549	\$1,733,785	\$1,707,653	\$2,462,401	\$1,611,646	\$1,634,039	\$1,639,291	\$1,638,088	\$1,633,001		\$17,581,087	\$1,758,109	
Reserve/Reserve Funds	\$7,262,377	\$6,813,437	\$6,954,549	\$5,954,749	\$5,933,078	\$6,584,499	\$5,647,308	\$5,461,999	\$3,196,883	\$2,699,637	\$2,736,517			\$4,525,860
Long Term Liabilities	\$4,133,845	\$4,334,196	\$4,526,124	\$4,713,674	\$4,939,282	\$5,173,793	\$5,366,346	\$5,585,677	\$5,795,152	\$5,653,967	\$5,151,128			\$1,017,283
														<b>\$5,543,143</b>

**Notes:**

- 1) TCA Amortization is less Rail bed Amortization
- 2) TCA Additions is fully reliant on Conditional Grants (no investment from tax base)
- 3) TCA Additions is only \$188,263 per year greater than TCA Amortization TCA Additions (indicator that asset management is falling behind)
- 4) Annual surplus has funded paydown of LTD and increases to Reserves

# Appendix 5

## ADSAB Apportionment Discussion



# ADSAB Apportionment Discussion

During our data collection and review, we identified a concern pertaining to the Algoma District Services Administration Board (ADSAB) apportionments allocated to the Municipality of Wawa (Township of Michipicoten). Although beyond the scope of our assignment, we felt compelled to investigate this matter further to ascertain whether our initial insights were valid. After further analysis we have identified a series of 12 apparent concerns, some with significant financial implications to the Municipality of Wawa.

We have identified 3 primary concerns with the Alternative Apportionment Model (AAM) that have adversely impacted Wawa's apportionment to ADSAB with the passage of time. By our estimation, Wawa appears to have over contributed to ADSAB by nearly \$6,500,000 since 2001 and an estimated over-contribution in 2021 of \$470,000.

The following discussion outlines our concerns.

# ADSAB Apportionment Discussion

Ontario Reg 278/98, the *District Social Services Administration Boards Act*, recommends that DSAB levies be apportioned to the participating municipalities by weighted assessment. This is in keeping with other cost sharing apportionments, such as the contributions made by lower tier municipalities to upper tier municipalities (counties or regions). DSAB Boards may make changes to apportionment models, with “double majority” consent of its board members and participating municipalities.

The original Algoma District Services Administration Board (ADSAB) apportionment model was in place since the inception of the ADSAB in 1998 to 2000. The original apportionment model was very similar to the provincial default model. The model used weighted assessment, except modifications were made to the amount collected from the unincorporated townships by using gross assessments.

In 2001, the province eliminated the municipal taxing authority of hydro dams, removing the assessed value of hydro dams from tax rolls.

# ADSAB Apportionment Discussion

The province agreed to compensate affected municipalities by way of an equivalent hydro dam grant. If the current model were continued to be used, it would have created a large gap in the ADSAB apportionment model. The reason is because it would no longer includes the previous assessment of the hydro dams.

Discussions occurred at the ADSAB Board to address this issue. The following model was approved with the required double majority, including the Township of Michipicoten (Wawa):

## Alternative Apportionment Model (AAM)

### *Step #1*

*The information received from the Municipal Property Assessment Corporation (MPAC) will be used to identify the power dam properties affected by Bill #140.*

# ADSAB Apportionment Discussion

## *Step #2*

*The 2000 gross assessments for these power dam properties in each of the five areas impacted by Bill #140 will be multiplied by the 2001 tax ratios for those types of properties for each area. This will then create a power dam properties weighted assessment for each of the five areas. The properties affected by Bill #140 in the unincorporated will be calculated using gross assessment to be consistent with the existing apportionment model.*

## *Example Area #1*

*Area #1 power dam properties gross assessment from 2000 tax roll X 2001 power dam properties tax ratio for area #1 creating a power dam properties weighted assessment for that area #1.*

# ADSAB Apportionment Discussion

## *Step #3*

*The financial impact of the tax revenue from these properties for the five areas on the ADSAB 2001 levy will be calculated by using the power dam properties weighted assessment to determine what portion of the 2001 levy was attributable to the power dam properties in each of these five areas.*

## *Example Area #1*

*Take Area #1 power dam properties weighted assessment for area #1 as developed in Step #2. Compare that weighted assessment to all weighted assessment to get a percentage.*

## *Step #4*

*Take the resulting percentage in Step #3 and multiply it by the 2001 municipal levy to determine the dollar amount these properties contributed to the ADSAB levy in 2001.*

# ADSAB Apportionment Discussion

## *Example Area #1*

*Take the percentage for Area #1 produced in Step #3. Multiply it by the 2001 levy to get a dollar amount generated by these power dam properties in 2001*

## *Exception #1*

*If the current year municipal levy falls below the 2001 base year levy amount, then this calculation will be to take the resulting percentage in Step #3 and multiply it by the current year municipal levy to determine what the dollar amount would have been in 2001 if the 2001 levy was equal to the current year levy. The effect is to reduce the amount of the onetime grants for any year in which the current year levy is less than the 2001 base year. This will prevent any municipality from contributing too much in any year which the current year levy is below the base year amount.*

# ADSAB Apportionment Discussion

## *Example Area #1*

*Take the percentage for Area #1 produced in Step #3. Multiply it by the current year levy to get a dollar amount generated by these power dam properties in 2001 based on the current year levy.*

## *Exception #2*

*If the Bill #140 grant for any municipality affected by Bill #140 goes up or down, the amount of the offsetting grant flowed to the Board will be increased/decreased by the proportionate amount of the change to the grant. The affected municipality will provide supporting documentation to the ADSAB of the change to the offsetting grant.*

## *Example Area #1*

*If the Bill #140 grant goes down by 10% then the amount as calculated above would be reduced by 10%.*

# ADSAB Apportionment Discussion

## *Step #5*

*The ADSAB revenue generated in 2001 from these five areas as calculated in Step #4 will be collected in 2002 and subsequent years prior to the division of the remaining costs. In other words, all the funding calculated in Step #4 for the five areas will be deducted and paid by each of these five areas before distributing costs based on the current year apportionment among all 20 member municipalities. The municipal current value assessment (CVA) is categorized in accordance with each municipality's tax ratio by-law for the year for which the municipal cost apportionment is to be applied, followed by the calculation for weighted assessment. The calculation for weighted assessment includes all properties as well as those which have a payment in lieu (PIL) assigned to them.*

## *Example Area #1*

*Area #1 will be billed and pay the amount calculated in step #4. They will also be billed a percentage of costs based on their portion of the current year weighted assessment excluding the exempt power dam properties.*



# ADSAB Apportionment Discussion

*Under this Alternative Apportionment Model, any increases in the Board levy after 2001 will be apportioned to the Member Municipalities with a Bill #140 impact. This means that the increase will be apportioned with the Bill #140 properties being exempted.*

We agree with the intent of the modifications made by the ADSAB. However, during our financial review of Wawa's contributions to the ADSAB, a concern was identified by our team.

## Original Concern 1

The new ADSAB model made a one-time fixed adjustment to compensate for the loss of the hydro dam apportionment. The adjustment calculated the resulting contributions made by the hydro dams based on the estimated 2002 Weighted Assessment of the respective hydro dams.

The resulting fixed contributions are as follows in Table 1:

**Table 1**  
**Fixed Power Dam Apportionment of 2001-2021 ADSAB Levy**

	Gross Assessment	Industrial Tax Ratio	Weighted Assessment	Power Dam Apportionment
Twp of Michipicoten	\$73,798,555	1.7509	\$129,213,890	\$870,879
Twp of The North Shore	\$6,914,490	1.1000	\$7,605,939	\$51,263
Town of Blind River	\$3,637,000	1.1534	\$4,194,916	\$28,273
Twp of Huron Shores	\$814,300	1.2409	\$1,010,465	\$6,810
Unincorporated Twps	\$1,592,919			\$11,768
			Total	\$968,993

# ADSAB Apportionment Discussion

# ADSAB Apportionment Discussion

If the intent of this adjustment was to calculate the contributions from the hydro dams, as if they had continued to be apportioned by weighted assessment, then contributions to the ADSAB Levy from either Taxable Weighted Assessment or from the Hydro Dam Grant, should be proportionately the same percentage.

Referring to Table 2, the percentage contribution to the ADSAB Levy from taxable assessment is 13.25%, while the percentage contribution from the hydro dam grant is 37.04%. Clearly, this should not be the case.

<b>Table 2 Apportionments of the 2021 ADSAB Levy</b>	
Taxes Collected from Weighted Assessment (estimate)	\$5,033,438
Contribution to ADSAB from Weighted Assessment	\$666,699
Percentage Contribution from Weighted Assessment	13.25%
Actual Hydro Dam Grant	\$2,350,908
Contribution to ADSAB from Hydro Dam Grant	\$870,879
Percentage Contribution from Hydro Dam Grant	37.04%

# ADSAB Apportionment Discussion

## Additional Concerns Noted

Following the identification of our original concern, we investigated further.

We do not believe that the outcomes were the intent of the ADSAB or participating municipalities at the time of its approval, as certain parameters have changed since. The AAM calculated an apportionment adjustment fixed in time. While it was accurate for the year 2000, we believe it became increasingly inaccurate as time passed. This inaccuracy began in 2001.

## Concern 2

Council at the time appears to have only anticipated a \$760,000 adjustment in 2002. The actual adjusted value used for the past 20 years has been \$870,878. (Refer to Twp of Michipicoten Report BGW-2002-3). It is not clear to us why this additional \$110,000 increase occurred.

# ADSAB Apportionment Discussion

## Concern 3

The AAM compensated for the loss of the hydro dam assessment by making a fixed one-time adjustment, as noted in Table 1. However, the calculations were made using each respective municipality's Industrial Tax Ratios. Industrial Tax Ratios were set locally and were not the same. The Township of Michipicoten's Industrial Tax Ratio was 1.7509, compared to the Township of North Shore at 1.1000, the Town of Blind River at 1.1534 and the Twp of Huron Falls at 1.2409. This results in Michipicoten's apportionment for the hydro dams being 41% to 59% higher than the other municipalities.

## Concern 4

It appears the AAM apportionment calculation did not include the hydro dams in the gross assessment apportionment for the unincorporated townships. If confirmed, the unincorporated townships would be paying too much.

# ADSAB Apportionment Discussion

## Concern 5

It appears the AAM apportionment calculation also includes the gross assessments of the unincorporated townships' school boards. It should be verified that gross assessments for school boards (and other similar institutions) are included in the gross assessments for all participating municipalities. Otherwise, the resulting apportionment percentage for the unincorporated townships would be too high. Since school boards and other institutions do not contribute to the tax base, we do not believe they should be included in the gross and/or weighted assessment calculations.

## Concern 6

The apportionment for the unincorporated townships' hydro dam was based on the gross assessment, while the other affected municipalities apportionment was based on the weighted assessments. This would result in the unincorporated townships' allocation being relatively too low.

# ADSAB Apportionment Discussion

## Concern 7

The AAM has not adjusted the hydro dam apportionment to compensate for growth or inflation, over the past 20 years. Some municipalities have experienced significant growth, while others have experienced decline. The total weighted assessment of all participating municipalities was \$1,520,378,755 in 2001, while over the past 20 years it has increased 81.7% to \$2,762,613,371.

Unknown at the time, was that the hydro dam grants would remain relatively fixed for 20 years. Therefore, the equivalent weighted assessment of the hydro dams, as a proportion of the total weighted assessment has decreased. This would result in the hydro dam apportionment being too high.

In 2000, the hydro dam portion of the Township of Michipicoten's contribution to the ADSAB was approximately 45%, while in 2021 it has increased to approximately 57%. This, despite the hydro dam grant remained relatively fixed, while at the same time the Township's (now Wawa) total weighted assessment grew by about 16%.

# ADSAB Apportionment Discussion

## Concern 8

The AAM did not compensate for Provincial uploads from the ADSAB budget. This would have a very significant impact on the AAM. While all contributions related to weighted assessment would have gone down, the contributions related to the hydro dams remained fixed. This would result in the hydro dam apportionment being too high.

In 2008, there was a Review of Provincial-Municipal Fiscal and Service Delivery. The province agreed to fully fund the Ontario Disability Support Program (ODSP) by 2011, as well as fully upload the municipal costs of Ontario Works benefits (income and employment assistance) by 2018. The result was \$6,636,700 being uploaded from the ADSAB budget, from 2008 to 2017. (See Table 3)



# ADSAB Apportionment Discussion

Table 3 - Provincial Upload Benefit for Municipalities by DSSAB (\$)

DSSAB	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Algoma	631,500	1,080,400	2,444,800	3,954,700	4,704,000	5,114,500	5,538,400	5,841,500	5,953,700	6,636,700
Cochrane	1,233,900	2,268,600	5,479,600	8,413,700	10,001,800	10,415,700	10,735,400	11,227,300	11,554,100	13,300,300
Kenora	154,600	469,000	951,400	1,462,300	2,205,900	2,419,900	2,669,600	2,767,600	2,819,600	3,285,100
Manitoulin/ Sudbury	350,500	657,800	1,530,000	2,351,700	2,749,800	2,965,900	3,171,700	3,405,400	3,521,300	3,764,700
Nipissing	1,722,200	3,196,800	7,492,800	12,149,400	14,468,100	15,396,300	17,077,400	18,590,100	19,412,800	21,536,600
Parry Sound	589,700	1,064,300	2,452,500	3,941,600	4,538,600	4,916,700	5,629,000	6,072,600	6,346,800	7,251,700
Rainy River	119,600	264,400	595,400	915,800	1,039,100	1,101,800	1,224,800	1,359,700	1,448,700	1,686,800
Sault Ste Marie	1,514,900	2,848,800	6,731,800	10,655,800	12,515,100	13,280,000	14,649,000	15,784,800	16,206,100	18,114,300
Thunder Bay	2,125,500	3,853,900	9,336,500	15,126,400	18,653,000	20,072,300	21,532,800	23,539,800	24,056,600	26,036,700
Timiskaming	567,100	1,073,800	2,528,600	4,073,200	4,721,300	4,751,400	5,000,700	5,323,400	5,408,500	6,196,200

# ADSAB Apportionment Discussion

## Concern 9

We do not believe, that the AAM uses the “Adjusted and Phased-In” weighted assessments that were introduced after the AAM was approved. Since actual tax revenue comes from the adjusted and phased-in assessments, we believe they should be used in the AAM.

## Concern 10

The AAM does not account for PIL Grants from sources other than the hydro dams. The municipalities of Blind River, Wawa, Thessalon, Hornepayne and Elliot Lake all have PIL Grants from other sources. Since these sources do not have assessed values, they are not included in the AAM apportionment. We do not believe that this will make a significant change; however, we believe they should be part of the apportionment model.

# ADSAB Apportionment Discussion

## Concern 11

The AAM model used the 2000 gross assessments for the hydro dams multiplied by the industrial tax ratio to establish the equivalent 2001 weighted assessment. This equated to a 2001 weighted assessment of \$129,213,890 for the Township of Michipicoten's hydro dam. The actual 2001 hydro dam grant for Michipicoten was \$2,047,104, which is the equivalent of a \$122,469,389 weighted assessment. Therefore, the weighted assessment for the hydro dam appears to be overstated by 5.5%.

## Concern 12

We have noted one other potential miscalculation, which should be verified.

Based upon the 2021 gross assessments, the unincorporated townships should pay 12.0558% of the remaining levy, which is \$11,004,341 after the offsetting grants have been deducted. This calculates to \$1,326,661, while the 2021 ADSAB apportionment for the unincorporated townships was \$1,366,202.

# ADSAB Apportionment Discussion

## Alternative Apportionment Model

We believe there is a simplified Alternative Apportionment Model that responds to the concerns we have identified:

### *Step 1*

*Pro-rate the total gross assessments for the unincorporated townships, with the total gross assessments for all participating municipalities, to determine the unincorporated townships percentage share of the ADSAB municipal levy.*

*The calculation should exclude the gross assessments of the School Boards but should include the equivalent gross assessments of all participating municipalities PIL Grants, including the hydro dam grants, which is calculated as follows:*

***Equiv. Gross Assessment = Actual PIL Grant/Residential Tax Rate/Avg. Industrial Tax Ratio***

# ADSAB Apportionment Discussion

## *Step 2*

*Convert all the participating municipalities PIL Grants, including the hydro dam grants, to an equivalent weighted assessment, which is calculated as follows:*

***Equiv. Weighted Assessment = Actual PIL Grant/Residential Tax Rate***

## *Step 3*

*Add the equivalent weighted assessments from Step 2 to the total taxable weighted assessments (discounted & phased-in values) for each participating municipality to get a grand total weighted assessment.*

## *Step 4*

*Pro-rate the grand total weighted assessment from Step 3 for each municipality, with the grand total weighted assessments for all participating municipalities, to determine each municipality's percentage share of the ADSAB municipal levy.*

# ADSAB Apportionment Discussion

## Conclusion

We have highlighted 12 concerns in this discussion related to the current AAM. While all are relevant, some have had significant impacts on both the Unincorporated Townships and the Municipality of Wawa's apportionments. These would include Concerns 4 & 5 for the Unincorporated Townships and Concerns 3, 7 & 8 for the Municipality of Wawa. Tables 4 & 5 highlight the revised 2021 ADSAB apportionments, based upon the revised apportionment model detailed above. This model shows probable over-contributions to the ADSAB 2021 Levy of \$332,482 for the Unincorporated Townships and \$469,482 for the Municipality of Wawa. Tables 6 & 7 calculates an estimate of the over-contributions by the Municipality of Wawa (Twp of Michipicoten) to the ADSAB Levy from 2001 to 2021 of approximately \$6,500,000.

# ADSAB Apportionment Discussion

The information in this discussion, is provided using the best data available to us. Most data was taken from ADSAB reports, ADSAB apportionment calculations and Ontario Municipal Financial Returns. While we believe the data used is reliable, we make no guarantees as to its accuracy. Reasonable estimates were used to fill in gaps in missing data.

We strongly recommend that this discussion be peer reviewed, either by an independent municipal auditor or another independent municipal financial consultant such as the firm undertaking the preparation of the Long-Range Capital Forecast.



# ADSAB Apportionment Discussion

**Table 4**  
**Revised ADSAB 2021 Unincorporated Apportionment**

	2019 Values			2019 Gross Assessments (Phased-In)			% Share
	PIL(Grants)	Res. Tax Rate	Ind Tax Ratio	Bill 140 Equivalent	Taxation	Total	
Blind River	\$121,102	1.729240	1.153400	\$4,531,567	\$329,267,428	\$333,798,995	11.5110
Bruce Mills	\$0	1.698054	2.630000	\$0	\$41,811,430	\$41,811,430	1.4419
Dubreuille	\$0	3.369439	2.903479	\$0	\$25,035,934	\$25,035,934	0.8634
Elliot Lake	\$8,550	1.757737	1.511100	\$314,749	\$556,886,108	\$557,200,857	19.2150
Hilton Twp	\$0	0.718688	1.100000	\$0	\$81,610,324	\$81,610,324	2.8143
Hilton Beach	\$0	1.670064	1.100000	\$0	\$20,961,400	\$20,961,400	0.7229
Hornepayne	\$19,046	4.486532	1.755900	\$274,692	\$38,844,326	\$39,119,018	1.3490
Huron Shores	\$36,956	1.376142	1.240800	\$1,737,697	\$239,142,155	\$240,879,852	8.3067
Jocelyn	\$0	0.916609	1.054100	\$0	\$77,218,311	\$77,218,311	2.6629
Johnson	\$0	1.820636	1.437700	\$0	\$94,738,479	\$94,738,479	3.2670
Laird	\$0	1.159793	0.977100	\$0	\$130,802,334	\$130,802,334	4.5107
MacDonald	\$0	1.487101	1.100000	\$0	\$151,461,461	\$151,461,461	5.2231
North Shore	\$140,454	1.164267	1.100000	\$7,806,096	\$69,959,305	\$77,765,401	2.6817
Plummer	\$0	1.416076	1.543100	\$0	\$98,995,126	\$98,995,126	3.4138
St. Joseph	\$0	0.966844	1.100000	\$0	\$211,916,657	\$211,916,657	7.3079
Spanish	\$0	1.379840	1.100000	\$0	\$46,206,862	\$46,206,862	1.5934
Tarbutt	\$0	1.028900	1.817300	\$0	\$93,643,156	\$93,643,156	3.2293
Thessalon	\$450	1.640733	2.191100	\$17,747	\$80,847,584	\$80,865,331	2.7886
Wawa	\$2,364,677	2.619528	1.750900	\$58,411,878	\$154,417,977	\$212,829,855	7.3394
White River (3)	\$0	3.094323	2.342498	\$0	\$29,755,081	\$29,755,081	1.0261
Unincorporated	Unknown	n/a	n/a	\$1,592,919	\$251,612,700	\$253,205,619	<b>8.7318</b>
		Average	1.54542385		Total	\$2,899,821,484	100.0000

**Notes:**

- 1) Data was taken from the 2019 FIR's. Phased-In values were used.
- 2) We recommend that these calculations be done using the previous years assessment data.
- 3) Gross Assessment for the Unincorporated School Boards were excluded from the calculations.
- 4) Hydro Dams Equivalent Gross Assessments were included in the calculations.
- 5) The Bill 140 Equivalents were calculated using the average Industrial Tax Ratio for all participating Municipalities
- 6) The Bill 140 Equivalent for the Unincorporated Territories is an actual value from 2000. This would need updating.



# ADSAB Apportionment Discussion

**Table 5**  
**Revised ADSAB 2021 Apportionment**

	2019 Values		2019 Weighted Assessments (Adjusted & Phased In)				% Share	ADSAB 2021 Levy		
	PIL(Grants)	Res. Tax Rate	Bill 140 Equivalent	Taxation	PIL	Total		Revised	Current	Difference
Blind River	\$121,102	1.729240	\$7,003,192	\$320,590,842	\$10,994,024	\$338,588,058	12.2561	\$1,339,325	\$1,215,643	\$123,682
Bruce Mills	\$0	1.698054	\$0	\$43,461,512	\$672,300	\$44,133,812	1.5975	\$174,577	\$157,624	\$16,953
Dubreuille	\$0	3.369439	\$0	\$29,158,151	\$516,106	\$29,674,257	1.0741	\$117,380	\$105,333	\$12,047
Elliot Lake	\$8,550	1.757737	\$486,421	\$613,346,189	\$11,213,309	\$625,045,919	22.6252	\$2,472,444	\$2,241,271	\$231,173
Hilton Twp	\$0	0.718688	\$0	\$80,839,849	\$375,513	\$81,215,362	2.9398	\$321,257	\$296,641	\$24,616
Hilton Beach	\$0	1.837070	\$0	\$21,167,347	\$105,050	\$21,272,397	0.7700	\$84,145	\$76,309	\$7,836
Hornepayne	\$19,046	4.486532	\$424,515	\$38,139,834	\$2,037,290	\$40,601,639	1.4697	\$160,605	\$144,277	\$16,328
Huron Shores	\$36,956	1.376142	\$2,685,479	\$226,695,631	\$1,829,520	\$231,210,630	8.3693	\$914,581	\$834,997	\$79,584
Jocelyn	\$0	0.916609	\$0	\$76,144,719	\$742,550	\$76,887,269	2.7831	\$304,137	\$282,685	\$21,452
Johnson	\$0	1.820636	\$0	\$87,596,939	\$616,503	\$88,213,442	3.1931	\$348,939	\$336,443	\$12,496
Laird	\$0	1.159793	\$0	\$124,774,832	\$152,662	\$124,927,494	4.5221	\$494,166	\$470,015	\$24,151
MacDonald	\$0	1.487101	\$0	\$146,178,004	\$2,393,966	\$148,571,970	5.3780	\$587,694	\$547,454	\$40,240
North Shore	\$140,454	1.164267	\$12,063,728	\$66,558,896	\$3,531,364	\$82,153,988	2.9738	\$324,970	\$302,982	\$21,988
Plummer	\$0	1.416076	\$0	\$89,354,344	\$930,199	\$90,284,543	3.2681	\$357,131	\$337,547	\$19,584
St. Joseph	\$0	0.966844	\$0	\$205,997,264	\$982,758	\$206,980,022	7.4922	\$818,734	\$745,498	\$73,236
Spanish	\$0	1.379840	\$0	\$45,820,302	\$688,293	\$46,508,595	1.6835	\$183,970	\$167,488	\$16,482
Tarbutt	\$0	1.028900	\$0	\$90,914,076	\$116,246	\$91,030,322	3.2951	\$360,081	\$335,904	\$24,177
Thessalon	\$450	1.640733	\$27,427	\$82,647,307	\$2,814,560	\$85,489,294	3.0945	\$338,163	\$304,389	\$33,774
Wawa	\$2,364,677	2.619528	\$90,271,110	\$172,228,636	\$7,529,476	\$270,029,222	9.7744	\$1,068,133	\$1,537,704	-\$469,571
White River	\$0	3.094323	\$0	\$36,708,994	\$3,086,143	\$39,795,137	1.4405	\$157,414	\$155,160	\$2,254
	Average	1.783378			Total	\$2,762,613,371	100.0000	\$10,927,846	\$10,595,364	\$332,482
Unincorporated								\$1,045,488	\$1,377,970	-\$332,482
								\$11,973,334	\$11,973,334	\$0

Unincorporated Portion	Total ADSAB Levy	%	Unincorporated Portion
	\$11,973,334	8.7318%	\$1,045,488

**Notes:**

1) Data was taken from the 2019 FIR's. Adjusted and Phased-In values were used.

# ADSAB Apportionment Discussion

**Table 6**  
**Estimated Adjusted Historical ADSAB Levy**

Year	Actual Total	Actual Municipal	Actual Unincorp.	Adj. Unincorp. @75%	Adj. Municipal	Actual Wawa	Adj. Wawa
2001	\$10,810,337	\$10,348,444	\$461,893	\$346,420	\$10,463,917	\$1,772,353	\$1,792,130
2002	\$11,159,268	\$10,665,823	\$493,445	\$370,084	\$10,789,184	\$1,826,710	\$1,847,838
2003	\$11,508,199	\$10,983,202	\$524,997	\$393,748	\$11,114,451	\$1,881,066	\$1,903,545
2004	\$11,857,131	\$11,300,581	\$556,550	\$417,413	\$11,439,719	\$1,935,423	\$1,959,253
2005	\$12,729,113	\$12,162,632	\$566,481	\$424,861	\$12,304,252	\$2,025,181	\$2,048,762
2006	\$12,912,899	\$12,333,518	\$579,381	\$434,536	\$12,478,363	\$2,052,644	\$2,076,750
2007	\$13,498,040	\$12,910,116	\$587,924	\$440,943	\$13,057,097	\$2,089,489	\$2,113,278
2008	\$13,236,395	\$12,665,179	\$571,216	\$428,412	\$12,807,983	\$2,050,500	\$2,073,620
2009	\$13,522,874	\$11,968,369	\$1,554,505	\$1,165,879	\$12,356,995	\$1,893,622	\$1,955,110
2010	\$12,514,040	\$10,896,443	\$1,617,597	\$1,213,198	\$11,300,842	\$1,742,183	\$1,806,841
2011	\$10,792,933	\$9,464,729	\$1,328,204	\$996,153	\$9,796,780	\$1,578,745	\$1,634,132
2012	\$10,882,936	\$9,597,758	\$1,285,178	\$963,884	\$9,919,053	\$1,555,927	\$1,608,013
2013	\$10,966,414	\$9,746,348	\$1,220,066	\$915,050	\$10,051,365	\$1,511,954	\$1,559,271
2014	\$10,962,037	\$9,753,967	\$1,208,070	\$906,053	\$10,055,985	\$1,497,834	\$1,544,212
2015	\$11,070,889	\$9,863,552	\$1,207,337	\$905,503	\$10,165,386	\$1,482,075	\$1,527,428
2016	\$11,201,555	\$9,990,621	\$1,210,934	\$908,201	\$10,293,355	\$1,469,443	\$1,513,970
2017	\$11,343,018	\$10,135,788	\$1,207,230	\$905,423	\$10,437,596	\$1,497,819	\$1,542,419
2018	\$11,451,770	\$10,198,515	\$1,253,255	\$939,941	\$10,511,829	\$1,511,926	\$1,558,375
2019	\$11,624,287	\$10,321,884	\$1,302,403	\$976,802	\$10,647,485	\$1,523,400	\$1,571,455
2020	\$11,798,698	\$10,434,325	\$1,364,373	\$1,023,280	\$10,775,418	\$1,533,263	\$1,583,385
2021	\$11,973,334	\$10,595,364	\$1,377,970	\$1,033,478	\$10,939,857	\$1,537,578	\$1,587,570

Notes:

- 1) The adjusted Unincorporated portion is based upon the 2021 Revised apportionment at 75%
- 2) The actual Municipal and Wawa apportionments were adjusted accordingly
- 3) The reason for the large increase in the Unincorporated apportionment in 2009 needs to be followed up on.

# ADSAB Apportionment Discussion

**Table 7 - Estimated Accumulated Over-Contributions to the ADSAB Levy 2001-2021**

Year	Adj. ADSAB Levy		Weighted Assess. Portion Wawa			Hydro Dam Portion Wawa							
	Municipal	Wawa	Tax Collected	Portion	%	Grant	Portion	%	Revised	Difference	Redistribution	Over Cont.	
2001	\$10,463,917	\$1,792,130	\$2,667,136	\$921,251	34.54%	\$2,047,104	\$870,879	42.54%	\$707,087	\$163,792	15.56%	\$25,488	<b>\$138,304</b>
2002	\$10,789,184	\$1,847,838	\$2,794,166	\$976,959	34.96%	\$2,047,104	\$870,879	42.54%	\$715,754	\$155,125	15.69%	\$24,337	<b>\$130,787</b>
2003	\$11,114,451	\$1,903,545	\$2,815,102	\$1,032,666	36.68%	\$2,047,104	\$870,879	42.54%	\$750,941	\$119,938	16.05%	\$19,247	<b>\$100,691</b>
2004	\$11,439,719	\$1,959,253	\$3,109,151	\$1,088,374	35.01%	\$2,047,104	\$870,879	42.54%	\$716,599	\$154,280	15.78%	\$24,342	<b>\$129,938</b>
2005	\$12,304,252	\$2,048,762	\$3,258,758	\$1,177,883	36.15%	\$2,047,104	\$870,879	42.54%	\$739,929	\$130,950	15.59%	\$20,411	<b>\$110,540</b>
2006	\$12,478,363	\$2,076,750	\$3,513,580	\$1,205,871	34.32%	\$2,092,739	\$870,879	41.61%	\$718,234	\$152,645	15.42%	\$23,537	<b>\$129,108</b>
2007	\$13,057,097	\$2,113,278	\$3,596,140	\$1,242,399	34.55%	\$2,130,227	\$870,879	40.88%	\$735,953	\$134,926	15.15%	\$20,443	<b>\$114,482</b>
2008	\$12,807,983	\$2,073,620	\$3,713,031	\$1,202,741	32.39%	\$2,168,867	\$870,879	40.15%	\$702,549	\$168,330	14.88%	\$25,040	<b>\$143,290</b>
2009	\$12,356,995	\$1,955,110	\$3,726,538	\$1,084,231	29.09%	\$2,217,804	\$870,879	39.27%	\$645,267	\$225,612	14.00%	\$31,577	<b>\$194,035</b>
2010	\$11,300,842	\$1,806,841	\$3,837,937	\$935,962	24.39%	\$2,225,634	\$870,879	39.13%	\$542,768	\$328,111	13.09%	\$42,934	<b>\$285,178</b>
2011	\$9,796,780	\$1,634,132	\$3,967,639	\$763,253	19.24%	\$2,280,443	\$870,879	38.19%	\$438,688	\$432,191	12.27%	\$53,024	<b>\$379,167</b>
2012	\$9,919,053	\$1,608,013	\$4,131,002	\$737,134	17.84%	\$2,350,908	\$870,879	37.04%	\$419,495	\$451,384	11.66%	\$52,634	<b>\$398,750</b>
2013	\$10,051,365	\$1,559,271	\$4,230,142	\$688,392	16.27%	\$2,350,908	\$870,879	37.04%	\$382,575	\$488,304	10.65%	\$52,029	<b>\$436,275</b>
2014	\$10,055,985	\$1,544,212	\$4,248,647	\$673,333	15.85%	\$2,350,908	\$870,879	37.04%	\$372,576	\$498,303	10.40%	\$51,828	<b>\$446,475</b>
2015	\$10,165,386	\$1,527,428	\$4,481,933	\$656,549	14.65%	\$2,350,908	\$870,879	37.04%	\$344,380	\$526,499	9.85%	\$51,841	<b>\$474,658</b>
2016	\$10,293,355	\$1,513,970	\$4,592,066	\$643,091	14.00%	\$2,350,908	\$870,879	37.04%	\$329,230	\$541,649	9.45%	\$51,165	<b>\$490,484</b>
2017	\$10,437,596	\$1,542,419	\$4,789,417	\$671,540	14.02%	\$2,350,908	\$870,879	37.04%	\$329,628	\$541,251	9.59%	\$51,916	<b>\$489,334</b>
2018	\$10,511,829	\$1,558,375	\$4,746,287	\$687,496	14.48%	\$2,350,908	\$870,879	37.04%	\$340,527	\$530,352	9.78%	\$51,867	<b>\$478,485</b>
2019	\$10,647,485	\$1,571,455	\$4,837,984	\$700,576	14.48%	\$2,350,908	\$870,879	37.04%	\$340,429	\$530,450	9.78%	\$51,862	<b>\$478,588</b>
2020	\$10,775,418	\$1,583,385	\$4,934,744	\$712,506	14.44%	\$2,350,908	\$870,879	37.04%	\$339,437	\$531,442	9.76%	\$51,882	<b>\$479,560</b>
2021	\$10,939,857	\$1,587,570	\$5,033,438	\$716,691	14.24%	\$2,350,908	\$870,879	37.04%	\$334,736	\$536,143	9.61%	\$51,529	<b>\$484,614</b>
												Total	<b>\$6,512,742</b>

- 1) ADSAB Levy amounts were adjusted to reflect estimated over-contributions from the Unincorporated Townships
- 2) The Revised Hydro Dam portion is calculated using the same percentage as the Weighted Assessment portion
- 3) The Hydro Dam portion's reduction is redistributed proportionately
- 4) Orange shaded cells represent the period of the Provincial Uploads

# Appendix 6

## Acronyms and Abbreviations

# Acronyms and Abbreviations

Short Form	Long Form
ADSAB	Algoma District Services Administration Board
AMO	Association of Municipalities of Ontario
AMP	Asset Management Plan
AODA	Accessibility for Ontarians with Disabilities Act
CACC	Central Ambulance Communications Centre
FIR	Financial Information Return
KPI	Key Performance Indicator
LRCF	Long Range Capital Forecast
LTD	Long Term Debt
MAT	Municipal Accommodation Tax
MFIPPA	Municipal Freedom of Information & Protection of Privacy Act
NFPA	National Fire Protection Association

# Acronyms and Abbreviations

Short Form	Long Form
OMPF	Ontario Municipal Partnership Fund
PAYG	Pay-as-you-go (Financial Model)
PD	Professional Development
PIL	Payment In Lieu
RRCEA	Resource Recovery and Circular Economy Act
SMT	Senior Management Team
SP	Strategic Plan
TOMRMS	The Ontario Municipal Records Management System
VERP	Vehicle and Equipment Replacement Policy
WWWMP	Water and Wastewater Master Plan