



The Corporation of The Town of Cobourg
COMMITTEE OF THE WHOLE MEETING
AGENDA

Monday, November 16, 2020

1:30 P.M.

Electronic Participation

Please be advised that this is a Special Committee of the Whole Meeting regarding the Municipal Service Delivery Review.

Pages

1. CALL TO ORDER
2. ADDITIONS TO THE AGENDA
3. DISCLOSURE OF PECUNIARY (FINANCIAL) INTEREST
4. PRESENTATIONS
5. DELEGATIONS
6. DELEGATION ACTIONS
7. GENERAL GOVERNMENT SERVICES

- 7.1. KPMG Final Town of Cobourg Service Delivery Review Report

2

Action Recommended:

THAT Council receive the Town of Cobourg Service Delivery Report, as prepared and presented by KPMG for information purposes; and

FURTHER THAT Council direct the Chief Administrative Officer to prepare a implementation report to be presented to Council on January 25, 2020 based on the opportunities as outlined within the Service Delivery Report and the direction provided by Municipal Council if any.

8. COMMITTEE OF THE WHOLE OPEN FORUM
 - 8.1. Open Forum - Submissions from Public..
9. ADJOURNMENT

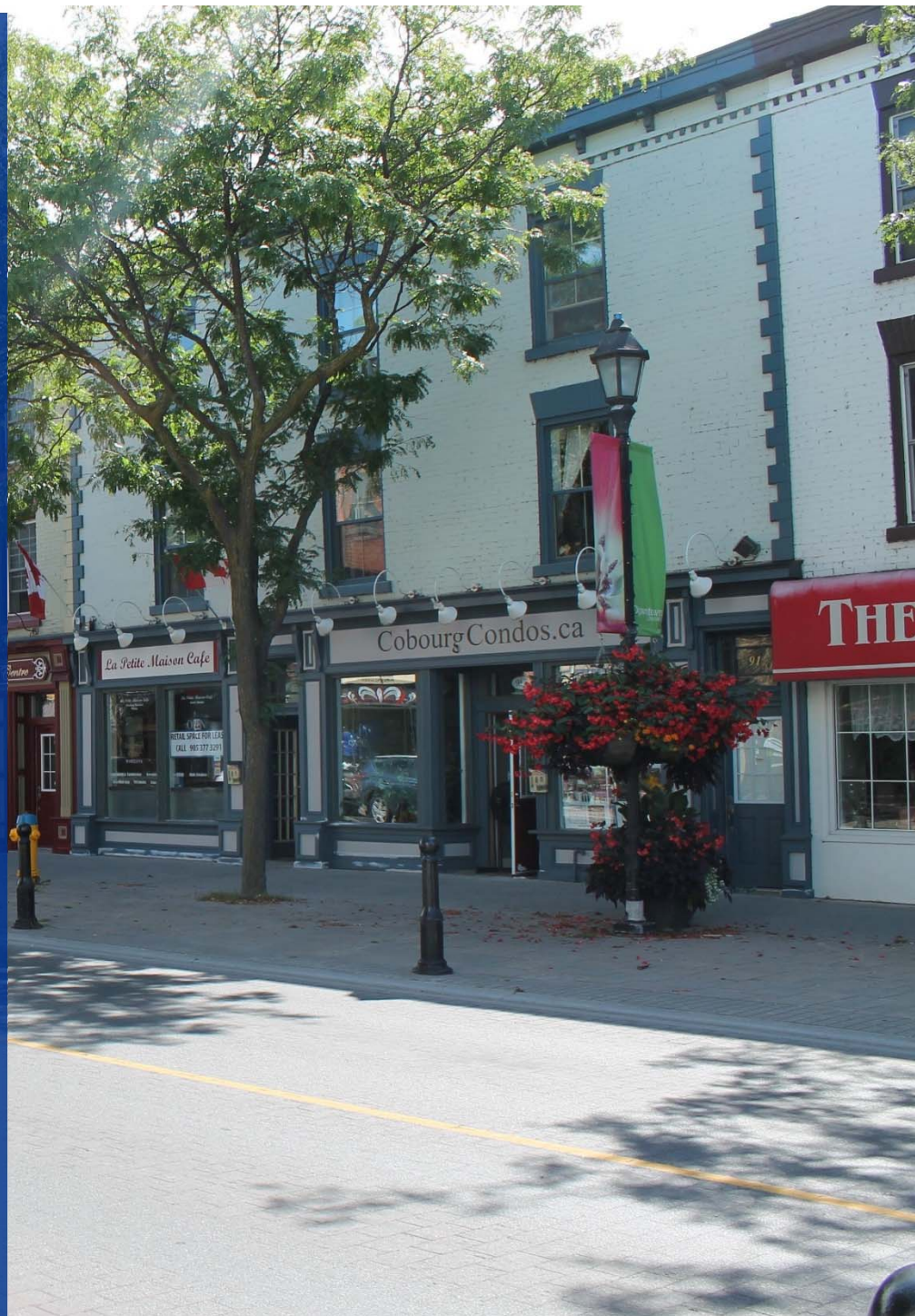


Town of Cobourg

Service Delivery Review

Final Report

November 16, 2020



Introduction

- KPMG has provided the Town with our full report on the service delivery review
 - Municipal overview
 - Service profiles
 - Comparative analysis
 - Community survey results
 - Process maps
 - Opportunities for consideration
- As noted in the report, we have identified a number of options for consideration by Council and staff, which include:
 - Service level reductions
 - Alternative service delivery
 - User fees
 - Operational process changes
 - Performance measurement enhancements

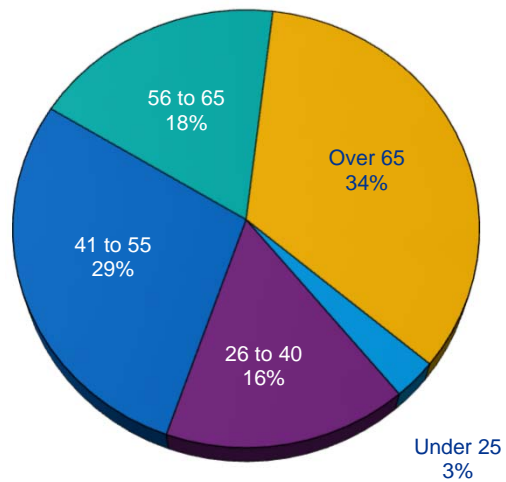


Key Findings

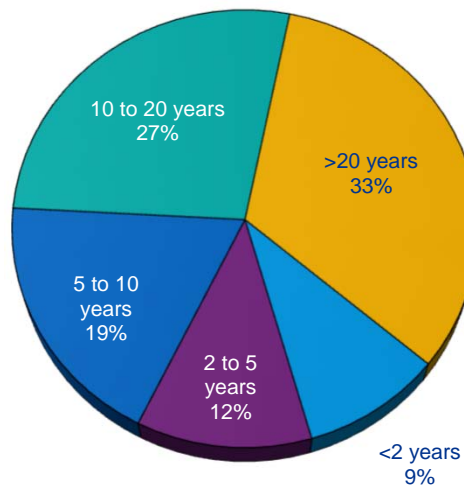
1. Opportunities for cost reductions exist but will entail reductions in services and service levels
2. Differences in service levels appear to be the primary drivers of variances in financial and staffing indicators
3. Corporate-level financial indicators are generally positive when compared to other municipalities, although the Town's financial reserves are towards the lower end of the range
4. Community services appear to be the most frequently used and are among the most important services for residents
5. The fundamental question is whether the Town wishes to continue with its investment in recreational and cultural programs that support both quality of life for Cobourg residents and the community's position as a tourism destination

Community Survey Responses

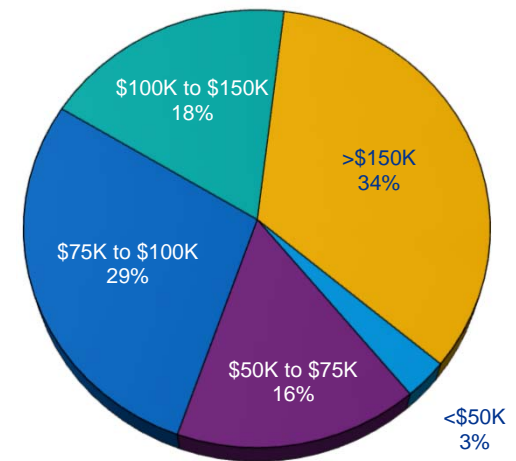
Age Distribution



Years of Residency in Cobourg



Household Income



Municipal Service Usage By Age Group

Under 25	26 to 40	41 to 55	56 to 65	Over 65
Marina and waterfront	Recreation	Recreation	Library	Library
Recreation	Marina and waterfront	Marina and waterfront	Recreation	Recreation
Library	Special events	Special events	Marina and waterfront	Special events
Special events	Library	Library	Special events	Marina and waterfront
Campground	Concert Hall	Concert Hall	Concert Hall	Concert Hall
Transit	Transit	General government	General government	Seniors Centre
Police protection	General government	Police protection	Seniors Centre	General government
General government	Police protection	Transit	Police protection	Transit
Concert Hall	Campground	By-law enforcement	By-law enforcement	Police protection
By-law enforcement	Fire protection	Building permits	Transit	By-law enforcement
Fire protection	By-law enforcement	Planning applications	Building permits	Building permits
Building permits	Building permits	Seniors Centre	Planning applications	Planning applications
Planning applications	Planning applications	Fire protection	Fire protection	Campground
Seniors Centre	Seniors Centre	Campground	Campground	Fire protection

Municipal Service Usage (Most Frequent)

Under 25	26 to 40	41 to 55	56 to 65	Over 65
Marina and waterfront	Recreation	Recreation	Library	Library
Recreation	Marina and waterfront	Marina and waterfront	Recreation	Recreation
Library	Special events	Special events	Marina and waterfront	Special events
Special events	Library	Library	Special events	Marina and waterfront
Campground	Concert Hall	Concert Hall	Concert Hall	Concert Hall
Transit	Transit	General government	General government	Seniors Centre
Police protection	General government	Police protection	Seniors Centre	General government
General government	Police protection	Transit	Police protection	Transit
Concert Hall	Campground	By-law enforcement	By-law enforcement	Police protection
By-law enforcement	Fire protection	Building permits	Transit	By-law enforcement
Fire protection	By-law enforcement	Planning applications	Building permits	Building permits
Building permits	Building permits	Seniors Centre	Planning applications	Planning applications
Planning applications	Planning applications	Fire protection	Fire protection	Campground
Seniors Centre	Seniors Centre	Campground	Campground	Fire protection



Municipal Service Usage (Least Frequent)

Under 25	26 to 40	41 to 55	56 to 65	Over 65
Marina and waterfront	Recreation	Recreation	Library	Library
Recreation	Marina and waterfront	Marina and waterfront	Recreation	Recreation
Library	Special events	Special events	Marina and waterfront	Special events
Special events	Library	Library	Special events	Marina and waterfront
Campground	Concert Hall	Concert Hall	Concert Hall	Concert Hall
Transit	Transit	General government	General government	Seniors Centre
Police protection	General government	Police protection	Seniors Centre	General government
General government	Police protection	Transit	Police protection	Transit
Concert Hall	Campground	By-law enforcement	By-law enforcement	Police protection
By-law enforcement	Fire protection	Building permits	Transit	By-law enforcement
Fire protection	By-law enforcement	Planning applications	Building permits	Building permits
Building permits	Building permits	Seniors Centre	Planning applications	Planning applications
Planning applications	Planning applications	Fire protection	Fire protection	Campground
Seniors Centre	Seniors Centre	Campground	Campground	Fire protection

Municipal Service Usage (Differing by Age Group)

Under 25	26 to 40	41 to 55	56 to 65	Over 65
Marina and waterfront	Recreation	Recreation	Library	Library
Recreation	Marina and waterfront	Marina and waterfront	Recreation	Recreation
Library	Special events	Special events	Marina and waterfront	Special events
Special events	Library	Library	Special events	Marina and waterfront
Campground	Concert Hall	Concert Hall	Concert Hall	Concert Hall
Transit	Transit	General government	General government	Seniors Centre
Police protection	General government	Police protection	Seniors Centre	General government
General government	Police protection	Transit	Police protection	Transit
Concert Hall	Campground	By-law enforcement	By-law enforcement	Police protection
By-law enforcement	Fire protection	Building permits	Transit	By-law enforcement
Fire protection	By-law enforcement	Planning applications	Building permits	Building permits
Building permits	Building permits	Seniors Centre	Planning applications	Planning applications
Planning applications	Planning applications	Fire protection	Fire protection	Campground
Seniors Centre	Seniors Centre	Campground	Campground	Fire protection

Municipal Service Importance

Under 25	26 to 40	41 to 55	56 to 65	Over 65
Parks and playgrounds	Parks and playgrounds	Parks and playgrounds	Parks and playgrounds	Library
Marina and waterfront	Library	Economic development	Library	Parks and playgrounds
Recreation programs	Economic development	Community Centre	Economic development	Grants for social services
Grants for social services	Community Centre	Recreation programs	Special events	Special events
Community Centre	Recreation programs	Library	Grants for social services	Concert Hall
Library	Marina and waterfront	Special events	Marina and waterfront	Economic development
Special events	Special events	Marina and waterfront	Recreation programs	Community Centre
Arenas	Arenas	Grants for social services	Community Centre	Recreation programs
Economic development	Grants for social services	Arenas	Concert Hall	Marina and waterfront
Campground	Tourism development	Concert Hall	Senior Centre	Senior Centre
Tourism development	Concert Hall	Tourism development	Tourism development	Tourism development
Senior Centre	Senior Centre	Senior Centre	Arenas	Arenas
Concert Hall	Campground	Campground	Campground	Campground



Municipal Service Importance (Highest Rated)

Under 25	26 to 40	41 to 55	56 to 65	Over 65
Parks and playgrounds	Parks and playgrounds	Parks and playgrounds	Parks and playgrounds	Library
Marina and waterfront	Library	Economic development	Library	Parks and playgrounds
Recreation programs	Economic development	Community Centre	Economic development	Grants for social services
Grants for social services	Community Centre	Recreation programs	Special events	Special events
Community Centre	Recreation programs	Library	Grants for social services	Concert Hall
Library	Marina and waterfront	Special events	Marina and waterfront	Economic development
Special events	Special events	Marina and waterfront	Recreation programs	Community Centre
Arenas	Arenas	Grants for social services	Community Centre	Recreation programs
Economic development	Grants for social services	Arenas	Concert Hall	Marina and waterfront
Campground	Tourism development	Concert Hall	Senior Centre	Senior Centre
Tourism development	Concert Hall	Tourism development	Tourism development	Tourism development
Senior Centre	Senior Centre	Senior Centre	Arenas	Arenas
Concert Hall	Campground	Campground	Campground	Campground



Municipal Service Importance (Lowest Rated)

Under 25	26 to 40	41 to 55	56 to 65	Over 65
Parks and playgrounds	Parks and playgrounds	Parks and playgrounds	Parks and playgrounds	Library
Marina and waterfront	Library	Economic development	Library	Parks and playgrounds
Recreation programs	Economic development	Community Centre	Economic development	Grants for social services
Grants for social services	Community Centre	Recreation programs	Special events	Special events
Community Centre	Recreation programs	Library	Grants for social services	Concert Hall
Library	Marina and waterfront	Special events	Marina and waterfront	Economic development
Special events	Special events	Marina and waterfront	Recreation programs	Community Centre
Arenas	Arenas	Grants for social services	Community Centre	Recreation programs
Economic development	Grants for social services	Arenas	Concert Hall	Marina and waterfront
Campground	Tourism development	Concert Hall	Senior Centre	Senior Centre
Tourism development	Concert Hall	Tourism development	Tourism development	Tourism development
Senior Centre	Senior Centre	Senior Centre	Arenas	Arenas
Concert Hall	Campground	Campground	Campground	Campground

Municipal Service Importance (Differing by Age Group)

Under 25	26 to 40	41 to 55	56 to 65	Over 65
Parks and playgrounds	Parks and playgrounds	Parks and playgrounds	Parks and playgrounds	Library
Marina and waterfront	Library	Economic development	Library	Parks and playgrounds
Recreation programs	Economic development	Community Centre	Economic development	Grants for social services
Grants for social services	Community Centre	Recreation programs	Special events	Special events
Community Centre	Recreation programs	Library	Grants for social services	Concert Hall
Library	Marina and waterfront	Special events	Marina and waterfront	Economic development
Special events	Special events	Marina and waterfront	Recreation programs	Community Centre
Arenas	Arenas	Grants for social services	Community Centre	Recreation programs
Economic development	Grants for social services	Arenas	Concert Hall	Marina and waterfront
Campground	Tourism development	Concert Hall	Senior Centre	Senior Centre
Tourism development	Concert Hall	Tourism development	Tourism development	Tourism development
Senior Centre	Senior Centre	Senior Centre	Arenas	Arenas
Concert Hall	Campground	Campground	Campground	Campground

Municipal Service Usage By Income Level

Under \$50,000	\$50,000 to \$75,000	\$75,000 to \$100,000	\$100,000 to \$150,000	Over \$150,000
Library	Library	Recreation	Recreation	Recreation
Marina and waterfront	Marina and waterfront	Library	Library	Special events
Recreation	Recreation	Marina and waterfront	Marina and waterfront	Marina and waterfront
Special events	Special events	Special events	Special events	Library
Concert Hall	Concert Hall	Concert Hall	Concert Hall	Concert Hall
General government	Seniors Centre	General government	General government	General government
Transit	Transit	Police protection	Seniors Centre	Police protection
Seniors Centre	General government	Seniors Centre	Police protection	By-law enforcement
Police protection	Campground	Transit	By-law enforcement	Seniors Centre
Campground	By-law enforcement	By-law enforcement	Building permits	Planning applications
By-law enforcement	Police protection	Building permits	Planning applications	Transit
Building permits	Building permits	Fire protection	Transit	Fire protection
Planning applications	Planning applications	Planning applications	Fire protection	Building permits
Fire protection	Fire protection	Campground	Campground	Campground



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Municipal Service Importance By Income Level

Under \$50,000	\$50,000 to \$75,000	\$75,000 to \$100,000	\$100,000 to \$150,000	Over \$150,000
Library	Parks and playgrounds	Library	Parks and playgrounds	Parks and playgrounds
Parks and playgrounds	Economic development	Parks and playgrounds	Library	Economic development
Grants for social services	Special events	Special events	Community Centre	Community Centre
Special events	Library	Economic development	Economic development	Recreation programs
Marina and waterfront	Recreation programs	Community Centre	Grants for social services	Special events
Economic development	Marina and waterfront	Recreation programs	Recreation programs	Marina and waterfront
Community Centre	Community Centre	Marina and waterfront	Marina and waterfront	Arenas
Recreation programs	Grants for social services	Concert Hall	Special events	Library
Senior Centre	Senior Centre	Grants for social services	Concert Hall	Grants for social services
Concert Hall	Tourism development	Tourism development	Arenas	Concert Hall
Tourism development	Arenas	Arenas	Senior Centre	Tourism development
Arenas	Concert Hall	Senior Centre	Tourism development	Senior Centre
Campground	Campground	Campground	Campground	Campground



Next Steps

- Staff report on implementation strategy January 25th
- Staff report on implementation progress Quarterly



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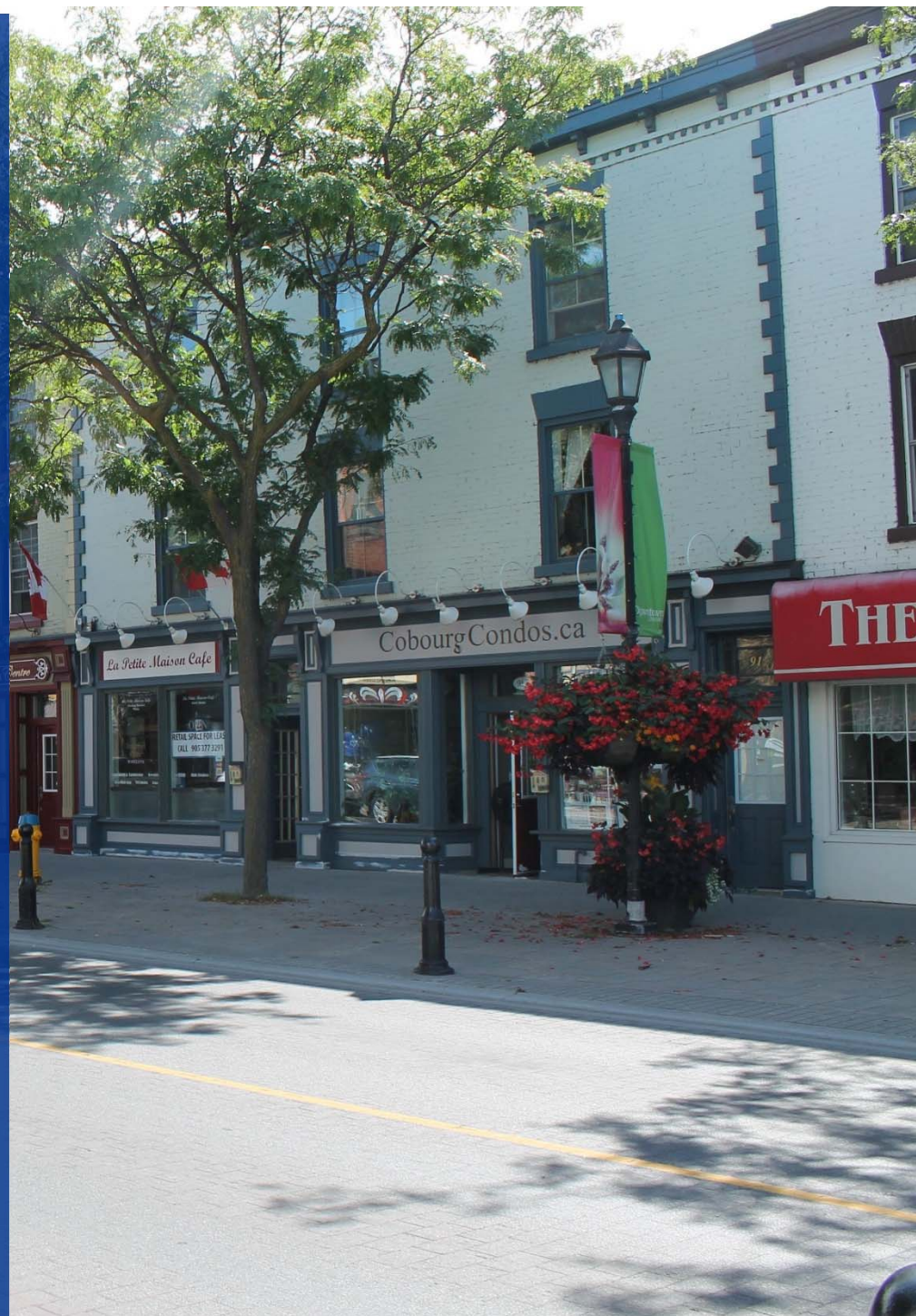


Town of Cobourg

Service Delivery Review

Final Report

November 6, 2020



Executive Summary

A. Background to the Review

The Town of Cobourg (the “Cobourg”) is a lower tier municipality located within the geographic boundaries of Northumberland County (the “County”). With a total reported population of approximately 20,000 residents, the Town is the largest municipality in the County from a population perspective, accounting for approximately 23% of the County’s total population. In order to meet the needs of its residents, the Town budgeted a total of \$40.6 million for the delivery of municipal services (excluding capital and debt servicing costs), of which \$16.3 million would be funded through grants, user fees, reserve contributions and other non-taxation revenue sources, with the remaining portion (\$24.3 million) funded through municipal property taxes.

Consistent with other Ontario municipalities, the Town faces a number of opportunities and challenges that contribute towards fiscal pressures. The combination of regulatory changes, inflation, growth pressures (which are increasing as a result of the Town’s proximity to the Greater Toronto Area), infrastructure reinvestment requirements and service demands (both new services and service level increases) are factors that continue to increase the level of fiscal and other resources required for the Town’s operations. At the same time, there is a desire on the part of Council to ensure that the Town delivers value-for-money to its ratepayers and residents. Accordingly, the Town has engaged KPMG to assist with the completion of a service delivery review (the ‘Review’).

The overall goal of the service review is to provide an avenue through which the community, Council and staff have the opportunity to better understand the services provided by the Town and to assist Council in making better informed, strategic choices regarding those services and the resources required to provide them. In doing so, the outcomes of the Review will support strategies that will sustain service delivery in an efficient and effective manner, as well as demonstrate value-for-money to Council, residents and other stakeholders.

Specific project deliverables of the Review include:

- Establishing an inventory of the Town’s services, including an assessment as to the basis for the Town’s involvement and the current service level for the delivery of services;
- Developing performance metrics and benchmarking information for the Town’s services;
- Obtaining insight from the community with respect to municipal services and service levels;
- Identifying and evaluating potential strategies that could be adopted by the Town as a means of enhancing efficiencies, reducing costs and better funding municipal services; and
- Developing a framework for opportunity implementation.

This report summarizes the results of the Review.



Executive Summary

B. Key Themes

Our review of the Town's operations involved four primary approaches to gathering information and identifying potential opportunities for cost reductions and financial reinvestment:

- A review of relevant documentation concerning the Town's operations, including but not limited to financial reports and operational data;
- A comparison of financial and other performance indicators to selected municipalities;
- Consultation with Town personnel through a series of working meetings held during the course of the Review; and
- An online survey for Town residents.

We would like to acknowledge the assistance and cooperation provided by staff of the Town that participated in the Review and would also like to thank the 307 residents of Cobourg that provided their insights and opinions on the Town's services and operations.

Based on the results of our procedures, we have identified a number of key themes that have emerged from the Review which we have summarized below.

- Approximately two-thirds of the Town's operating costs and 71% of its municipal levy requirement relate to services that are considered to be either mandatory or essential in nature. While discretionary services account for \$6.9 million in annual taxation revenue, almost all of this amount (\$6.6 million) is related to discretionary services that are traditionally delivered by municipalities of comparable size. Accordingly, our analysis would suggest that the ability to achieve significant reductions to the municipal levy through outright service eliminations or service level reductions is limited. We also note that Council has not expressed a general willingness to reduce services or service levels; rather, the focus of Council is on maximizing operating efficiencies while maintaining services.
- While the cost of delivering municipal services from an overall perspective (for those services included in the scope of the Review) is generally consistent with selected comparator municipalities of comparable size, our analysis has identified a number of individual services where the net levy requirement varies significantly from the average of the comparable municipalities. Specifically, the amount of taxation funding for corporate-type services – notably clerks, finance and information technology – as well as planning and by-law enforcement is lower than the average of the comparator municipalities, which we consider to be indicative of either (i) the efficiency of the Town in delivering these services; and/or (ii) the need for additional investment in resources. Conversely, services such as animal control, transit, arts and culture and economic and tourism development receive a higher than average level of taxation support, which we believe reflects, at least in part (i) decisions made by the Town to adopt higher service levels than other municipalities (e.g. transit); and (ii) the Town's involvement in services that are influenced by its role as a tourism destination, including but not limited to cultural programming, special events and tourism marketing.

Executive Summary

- Similarly, a comparison of reported full-time staffing levels indicates that the Town's staffing levels for specific services, notably administration and public works, are comparable to the comparator municipalities, with parks and recreation having a higher level of staffing than average. Once again, we believe the difference in staffing levels is due, at least in part, to the Town's focus on and investment in cultural, recreational and other tourism-related activities.
- In order to demonstrate the impact of service levels of municipal costs, particularly for those communities that focus on tourism as an economic priority, we have expanded the comparator group to include four additional municipalities that have a major investment in waterfront and water-based tourism. As noted in our report, our analysis indicates that these municipalities have a similar cost of service delivery as the Town, reflecting the incremental costs associated with higher service levels. In addition, staffing levels also appear to be consistent with the Town's reported full-time staffing complement.
- From a corporate-level perspective, a comparison of key financial indicators to comparable municipalities indicates that:
 - The Town is at the lower end of the range with respect to financial reserves and reserve funds, which may impact its ability over the long-term to adjust to changes in revenues or operating costs.
 - The Town appears to maintain a level of capital reinvestment in its infrastructure that is consistent with the comparator municipalities
 - The Town has the fourth highest level of residential taxes, both from the perspective of lower tier taxes and on a combined tax basis (i.e. Town, County and education), which reflects, at least in part, the services and service levels provided to residents (e.g. full-time firefighters vs. volunteer firefighters).
- We understand there has been a general reluctance to increase user fees for municipal services, resulting in situations where the Town relies on taxation revenue – as opposed to user fees – to a greater proportion for funding municipal services. In most instances, discretionary services that are considered to be non-traditional in nature, including the marina and campground, are fully funded through user fees and do not require any taxation support to cover operating expenses.

Executive Summary

- A significant majority of online survey respondents agree that they enjoy a good quality of life and that Cobourg is a good place to live. However, respondents were less positive with respect to the affordability of municipal taxes and user fees, the Town's ability to demonstrate value for money and their confidence in how the Town makes decisions. The results of the online survey also indicated that recreational and culture services were both the most used municipal services and the most important municipal services, with roads maintenance, parking and transit identified as having the highest percentage of respondents indicating that service levels were too low. Municipal services that appear to have a higher degree of usage by tourists, specifically the marina and campground, had the highest percentage of respondents indicating that service levels were too high.
- From our perspective, the fundamental question arising from the Review is the extent to which the Town wishes to continue with the current level of investment in recreational and cultural programs that, while contributing towards the quality of life for Cobourg residents as well as its position as a tourism destination (with associated economic development benefits), incrementally increase operating costs and, by extension, taxation levels.

Executive Summary

C. Opportunities for Consideration

Based on the results of the Review, we have identified a number of potential opportunities that could be considered by the Town as a means of increasing operating efficiencies, reducing taxation levels or enhancing financial governance.

Category	
Service level reductions	<ul style="list-style-type: none"> Consider a reduction in spending for certain recreational and cultural programs (e.g. special events) as a means of achieving reductions in the municipal levy.
	<ul style="list-style-type: none"> Reconsider the provision of transit services in light of (i) current service levels (limited); (ii) lower than average utilization (passengers per capita); (iii) higher than average levels of taxation support; and (iv) public perception with respect to transit services.
Alternate service delivery	<ul style="list-style-type: none"> Consider discontinuing the Town's involvement in the Joint Animal Control Service Board.
	<ul style="list-style-type: none"> Consider redirecting funding for business attraction from the County to the Town's economic development function.
Increase non-taxation revenues over a multi-year transition period	<ul style="list-style-type: none"> Consider an increase in planning fees to provide for a 50% recovery of operating costs (currently 27%).
	<ul style="list-style-type: none"> Consider an increase in marina fees to provide funding for future capital requirements (currently funding operating costs only).
	<ul style="list-style-type: none"> Consider the implementation of a stormwater management fee as a means of ensuring an adequate stormwater management reserve for operations and capital funding.
	<ul style="list-style-type: none"> Consider adoption of parking technologies to reduce leakage and increase parking revenues.
	<ul style="list-style-type: none"> Consider the implementation of a three-year user fee by-law, with a corresponding user fee policy, that provides for annual increases in user fees based on a benchmark inflation rate (e.g. September CPI).
	<ul style="list-style-type: none"> Consider revisions to the Town's user fee by-law to incorporate fees for booking cancellations.

Executive Summary

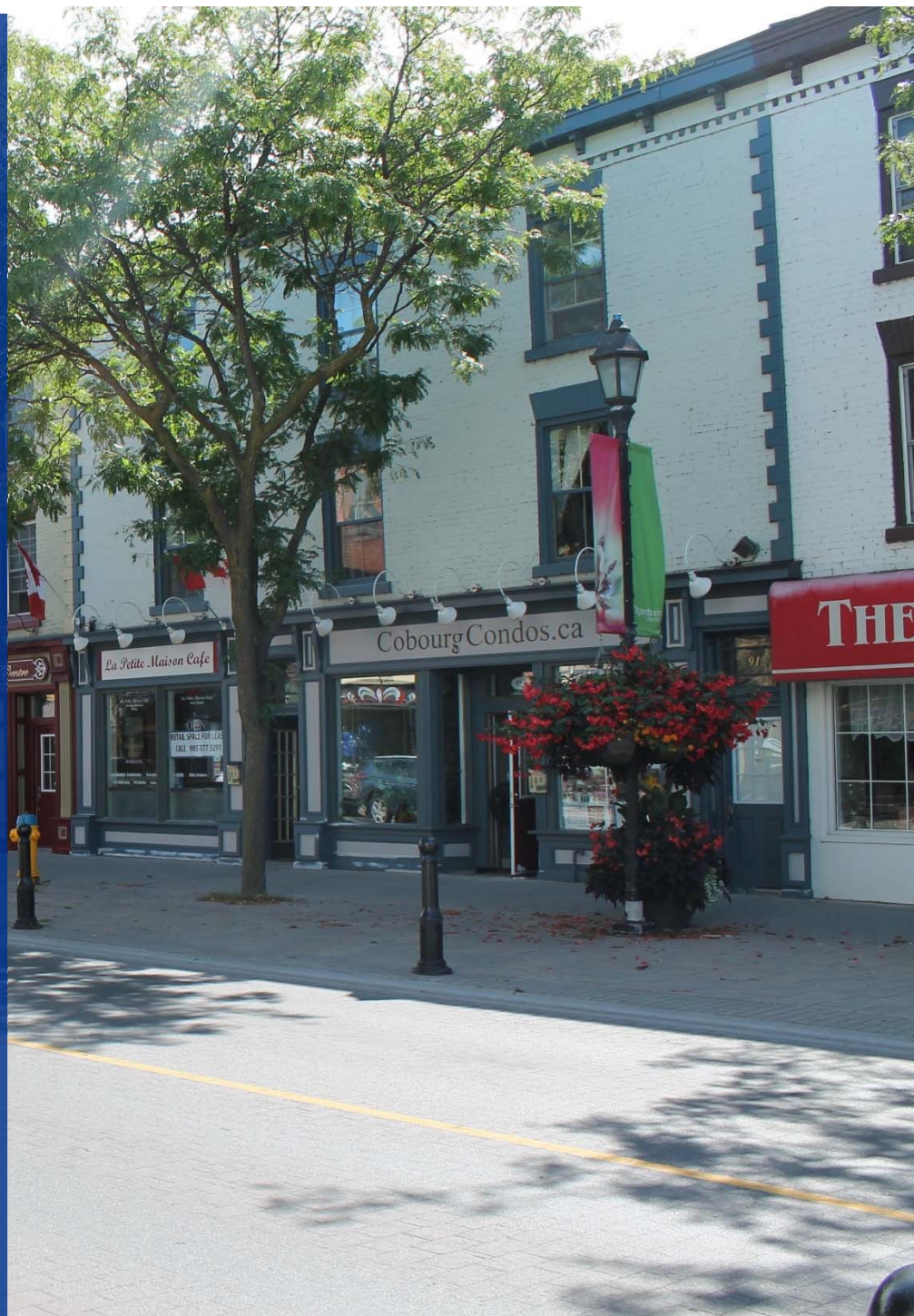
Category	
Enhance operating efficiencies and customer service experience	<ul style="list-style-type: none"> Implement strategies to reduce the use of paper documentation, with associated changes to the Town's records retention policy.
	<ul style="list-style-type: none"> Implement operational changes for parks and recreation to enhance ease of payment for customers and reduce revenue leakage.
	<ul style="list-style-type: none"> Implement changes to the Town's financial processes to enhance the effectiveness and efficiency of (i) transaction processing; (ii) financial reporting; and (iii) accounts receivable monitoring.
	<ul style="list-style-type: none"> Delegate approval authority for site plan applications to staff (as permitted under the Planning Act and adopted by other municipalities), reducing the time and effort required for Council approval.
	<ul style="list-style-type: none"> Consider the establishment of a centralized procurement function that would be responsible for (i) standardizing procurement approaches and documents; (ii) managing contract documentation; (iii) performing data analytics on municipal spending; and (iv) incorporating best practices from other municipalities.
Performance measurement enhancements	<ul style="list-style-type: none"> Review the current processes for tracking and reporting key performance indicators in order to ensure consistency across municipal departments.
	<ul style="list-style-type: none"> Develop an enterprise risk management strategy that identifies key corporate level risks, existing capabilities, potential gaps and mitigating measures.



Town of Cobourg

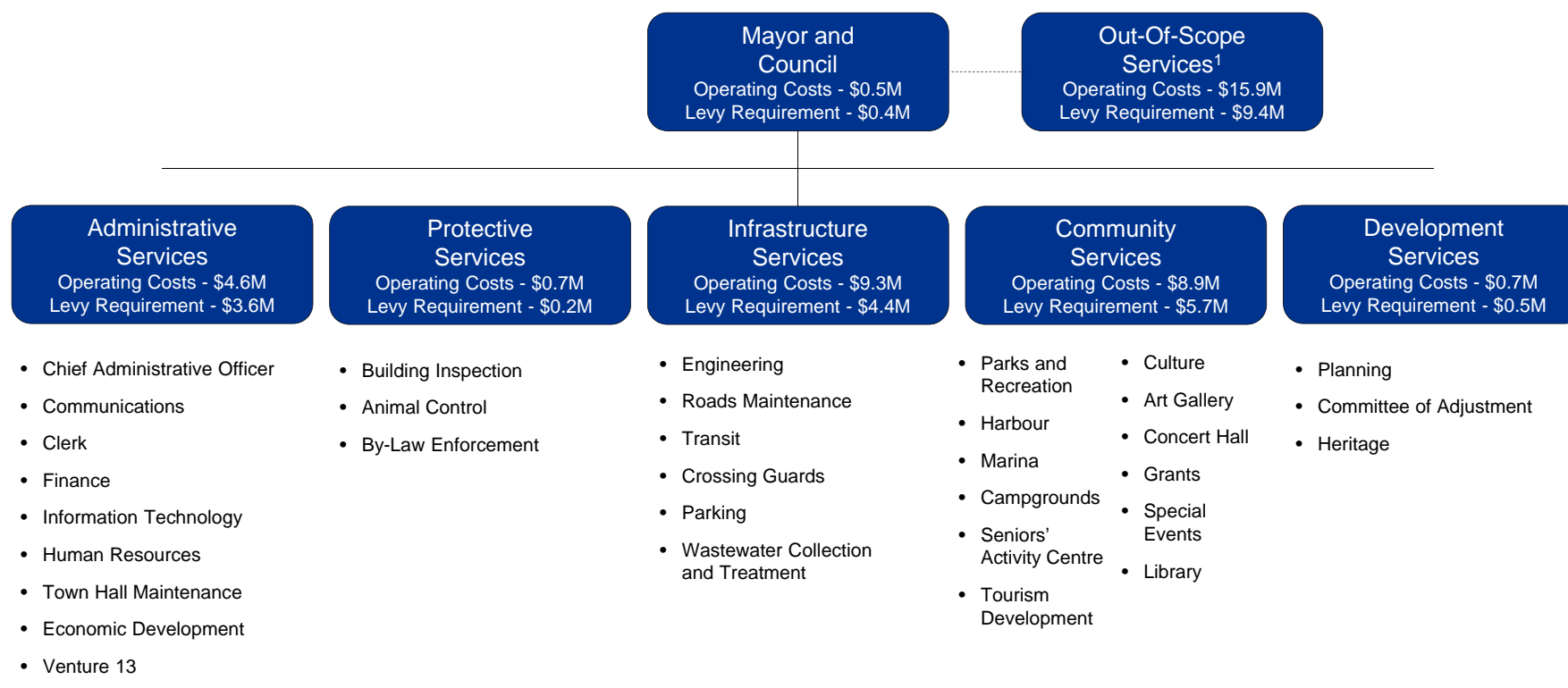
Service Delivery Review

Observations and Findings



Observations and Findings

During the 2020 fiscal year, the Town is budgeted to spend a total of \$40.6 million on the delivery of municipal services, with additional expenditures for capital and debt servicing costs. As noted below, the single area of spending for the Town (38% of in-scope operating costs) is related to Infrastructure Services, with Community Services representing the largest component of in-scope services from a municipal levy perspective, accounting for 38% of the municipal levy requirement for in-scope services.



¹ Pursuant to the terms of reference, police, fire, emergency management and conservation authority were excluded from the scope of review. Additionally, certain corporate costs, such as insurance, interest on long-term debt and contributions to reserves, have been excluded from our analysis.

Observations and Findings

The results of our Review have identified a number of findings, both positive and negative, with respect to the Town and its operating efficiency and financial position and performance.

A. The Town is heavily involved in the delivery of mandatory and essential services, reducing its ability to vary operating costs

In order to provide perspective on the Town's degree of latitude with respect to the services it delivers, we have classified its services into one of four categories, reflecting the rationale for the delivery of the specific service.

- **Mandatory Services** – Services that are explicitly required to be delivered by regulation or legislation, leaving the Town with no discretion in delivering the service.
- **Essential Services** – Services that, while not mandatory, are required to be delivered in order to ensure public health and safety and/or the effective functioning the Town as a corporate body. In certain instances, essential services – once delivered by the Town – are subject to legislation and regulation that mandates service levels and other operational requirements. For example, while there is no mandatory requirement for the Town to deliver wastewater treatment services, it is subject to regulation and legislation as a result of having chosen to deliver these services that limits its latitude of operational discretionary.
- **Traditional Services** – Non-mandatory, non-essential services that are typically delivered by municipalities of comparable size and complexity and for which a public expectation exists that the service will be provided.
- **Other Discretionary Services** – Services that are delivered at the direction of the Town without a formal requirement or expectation, including services that may not be delivered by other municipalities of comparable size and complexity.

As summarize on the following pages, two-thirds of the Town's budgeted costs are classified as either mandatory or essential services, with a further 21% of operating costs categorized as traditional services. Overall, truly discretionary programs that are not typically delivered by comparable municipalities represent approximately 12% of the Town's budgeted operating costs. With respect to the Town's taxation revenues, 72% of its municipal levy is used to fund mandatory or essential services, with a further 26% used to fund traditional services. The relatively small component of the municipal levy used to fund non-traditional discretionary services (\$350,279 or 1.4% of the total municipal levy) reflects the relatively high degree of non-taxation user fees associated with these services, which fund the greater portion of operating costs.

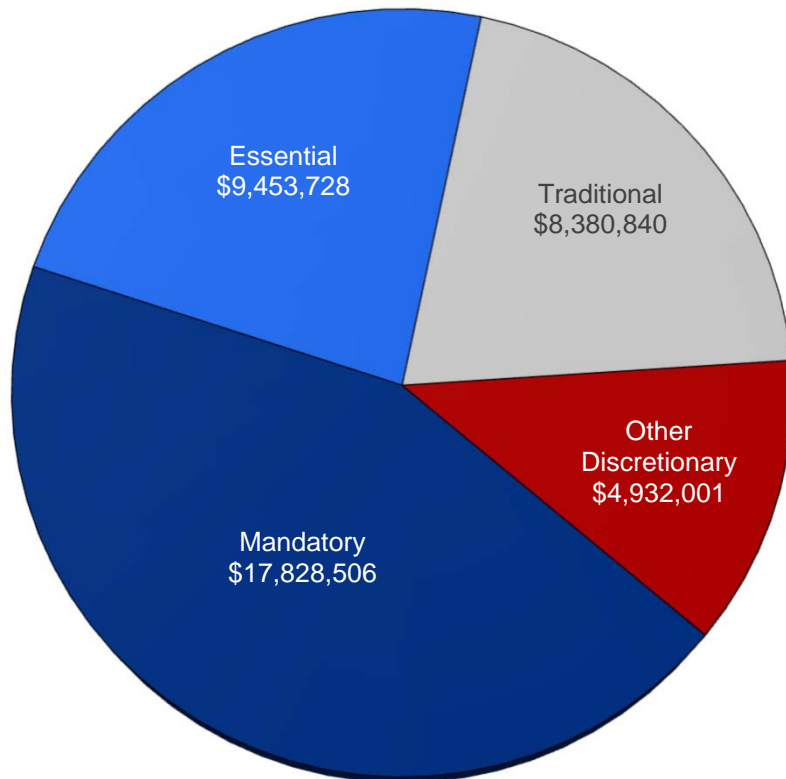
The Town's ability to realize meaningful reductions in operating costs through outright service eliminations would be limited to the discontinuance of discretionary costs, although the potential elimination of certain traditional discretionary services such as recreational facilities, recreational programming and library services is seen as remote given the value typically placed on these services by residents. However, the Town can make changes to both service levels and how services are delivered, which could potentially result in operating cost reductions.

Please refer to Appendix A for additional details concerning the classification of the Town's operating costs and municipal taxation levy and Appendix B for service profiles describing the nature of the Town's services.

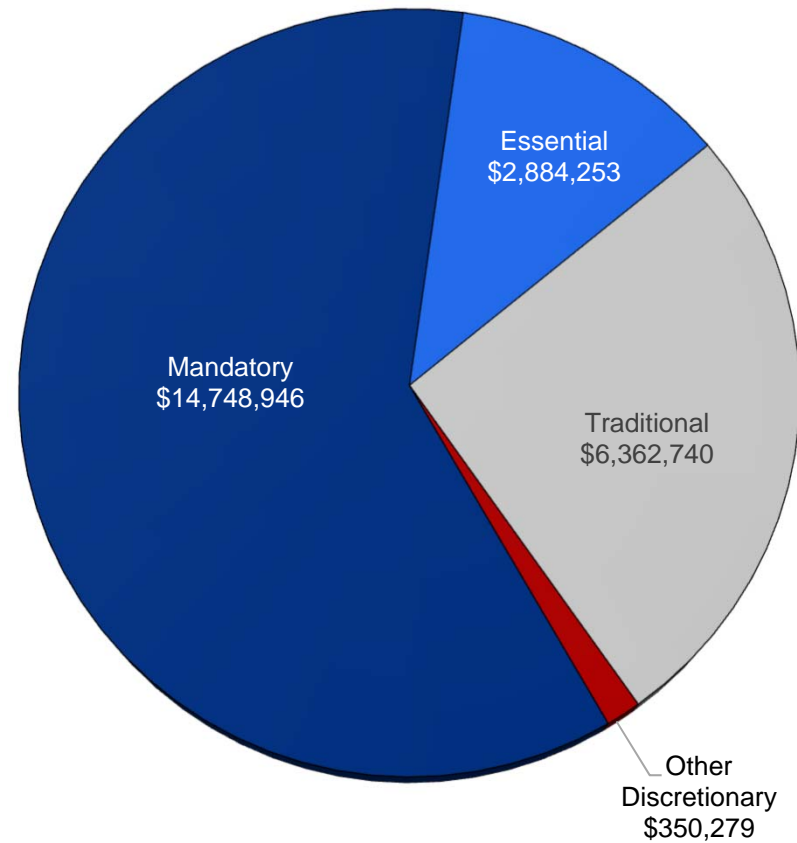


Observations and Findings

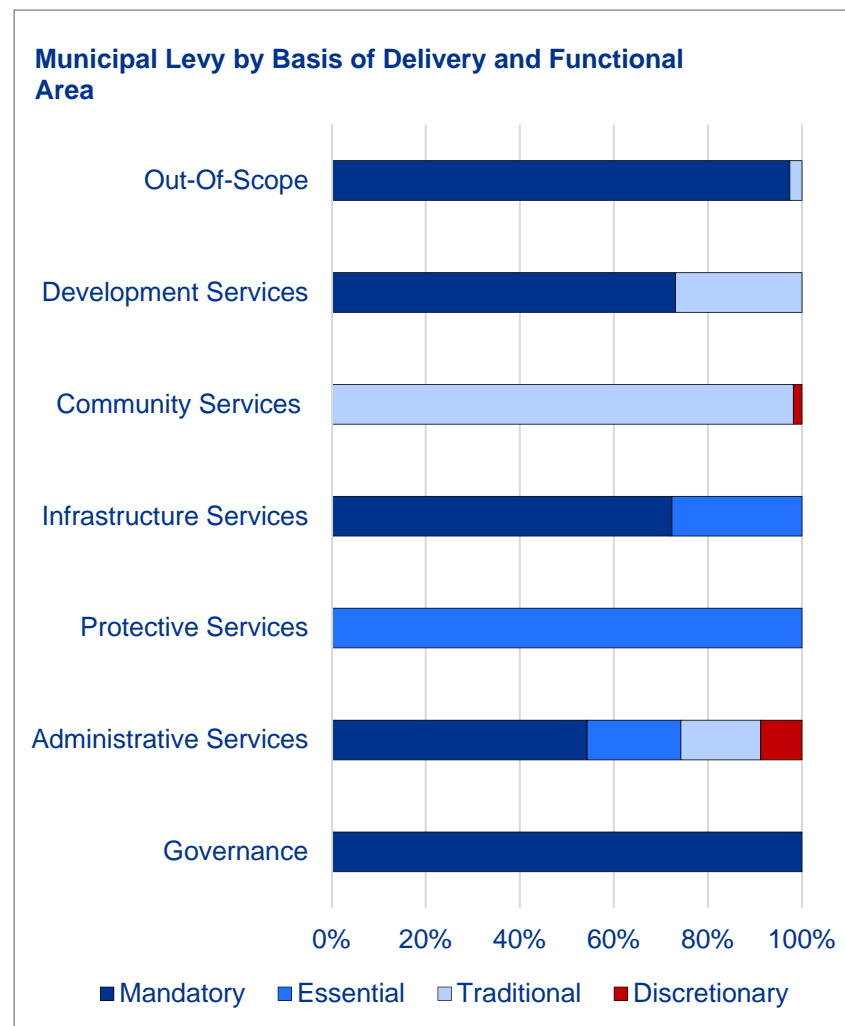
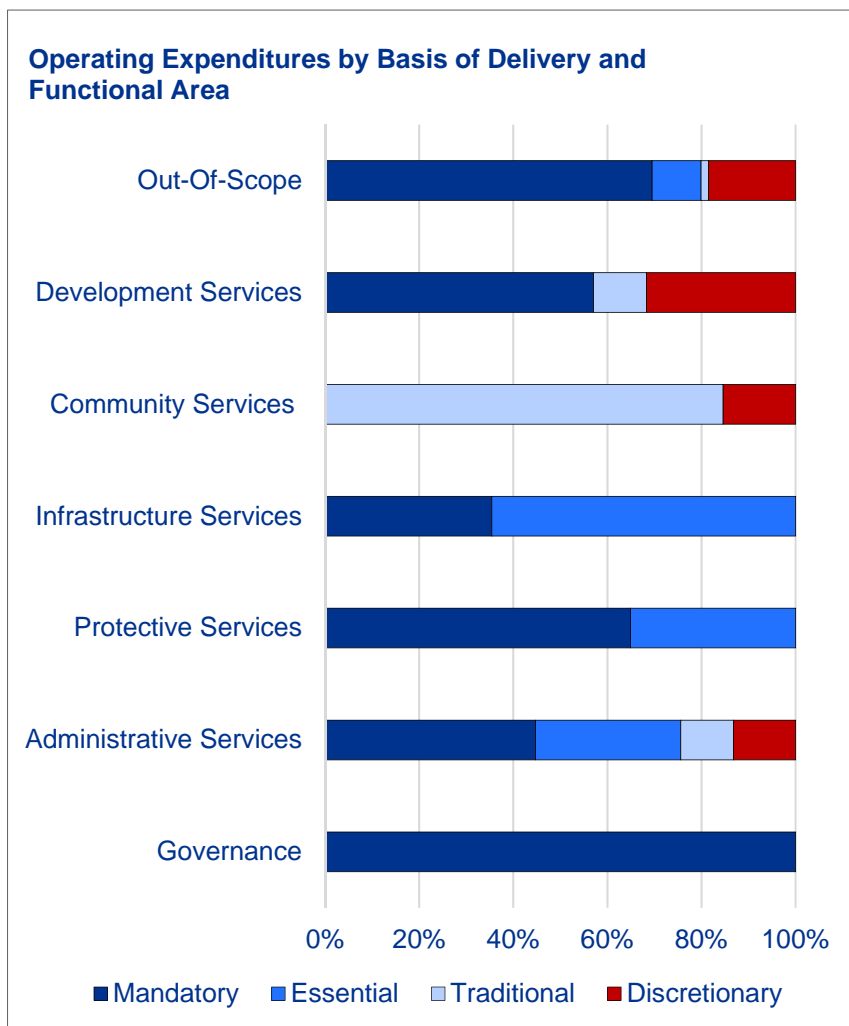
Total Operating Expenditures by Basis of Delivery



Total Municipal Levy by Basis of Delivery



Observations and Findings



Observations and Findings

B. The Town's cost to deliver services varies from other municipalities, reflecting financial implications of differing service levels and operating efficiencies

During the course of the Review, we have undertaken a comparison of the level of taxation support used to fund municipal services to a group of comparator municipalities with similar numbers of household, with 2020 budgets used as the basis for the comparison. A total of eight municipalities were selected for inclusion in the comparative analysis.



Municipality	Population	Households	Area (km ²)
Cobourg	19,440	8,958	22.36
Brighton	11,844	5,099	222.71
Essex	20,427	8,694	277.97
Huntsville	19,816	10,524	710.01
Owen Sound	21,341	10,098	24.27
Port Hope	16,753	7,305	278.87
Strathroy-Caradoc	20,867	8,455	270.77
Tecumseh	23,229	8,987	94.64
Tillsonburg	15,872	7,297	22.33

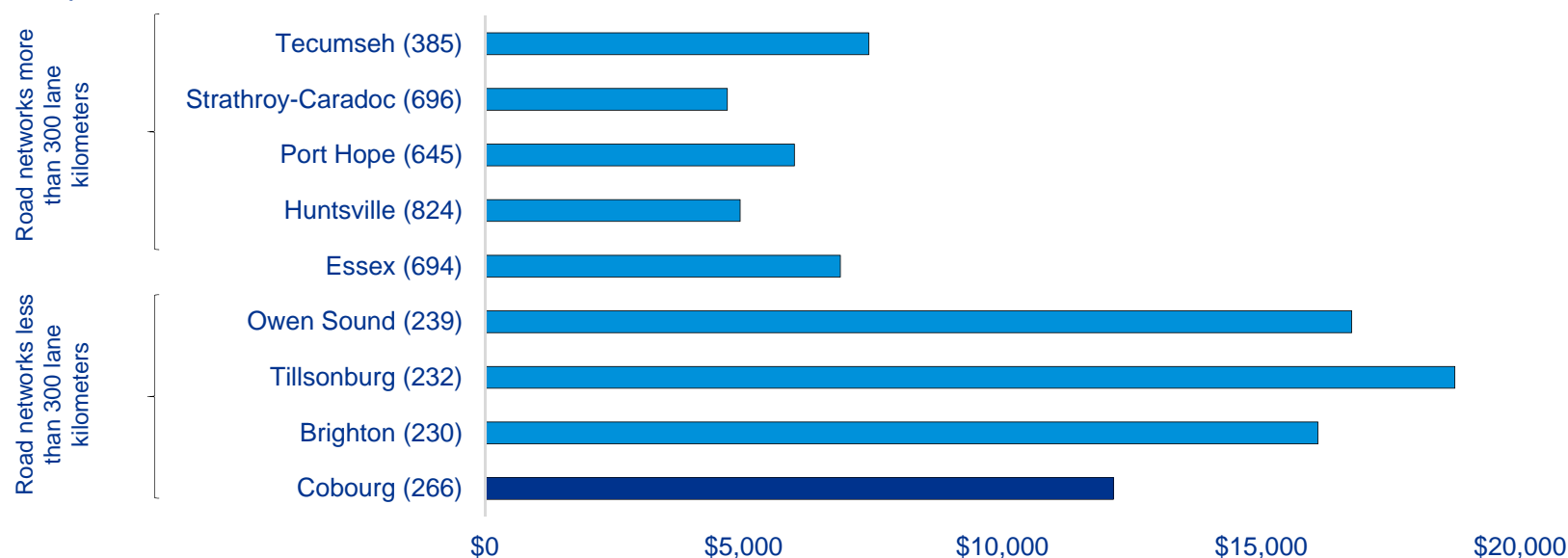
The results of the comparative analysis reflected a degree of variability with respect to the Town's level of taxation support for certain services in comparison to the selected municipalities.

- The Town's level of taxation support for corporate services, specifically financing, clerks and information technology, were among the lowest, if not the lowest, of the comparator municipalities, which we believe reflects the efficiency of the Town in these areas.

Observations and Findings

- While the level of taxation support for public works was in the mid-range of the comparator municipalities, we believe the analysis is skewed due to differences in the size of the respective municipal road network (which forms the basis for the comparison of public works costs). Where municipalities have a larger road network, the cost per lane kilometer is lower due to two factors (1) the ability to allocate fixed costs over a greater number of lane kilometers, which serves to understate the cost per lane kilometer; and (2) differences in service levels that result in lower operating costs. Specifically, municipalities with larger road networks have a greater percentage of both rural roads (with some municipalities maintaining *gravel* roads) and rural stormwater management infrastructure, which have a lower cost of maintenance compared to a urban road and stormwater networks (as maintained by the Town). As noted below, when only municipalities that have comparable road and stormwater networks to the Town (from the perspective of distance and urbanized nature) are included in the analysis, the Town's cost per lane kilometer is the lowest of the comparator municipalities.

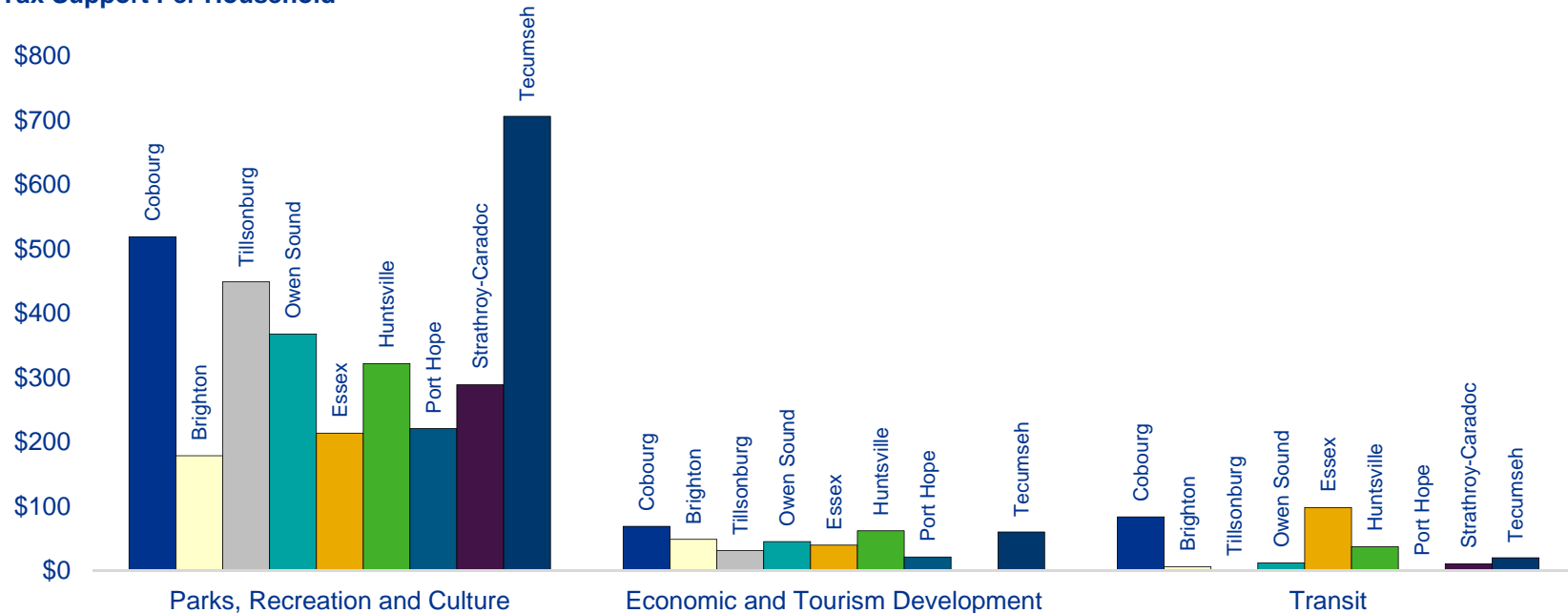
Public Works Tax Support (Excluding Parking and Transit) Per Lane Kilometer (Road Network Length in Brackets)



Observations and Findings

- In comparison to corporate and public works costs, the Town's level of taxation support for other services that are predominantly customer facing, most notably parks, recreation and culture, transit and economic and tourism development, are higher than the comparator municipalities. While a portion of this variance may be due to operating efficiencies, we suggest that the predominant reason for the differences in the level of municipal taxation support for these services can be attributed to:
 - Decisions made by the Town to adopt higher service levels than other municipalities (e.g. transit, Cobourg Community Centre);
 - The Town's involvement in services that are influenced by its role as a tourism destination, including but not limited to cultural programming, special events, tourism ambassador program and tourism marketing.

Tax Support Per Household



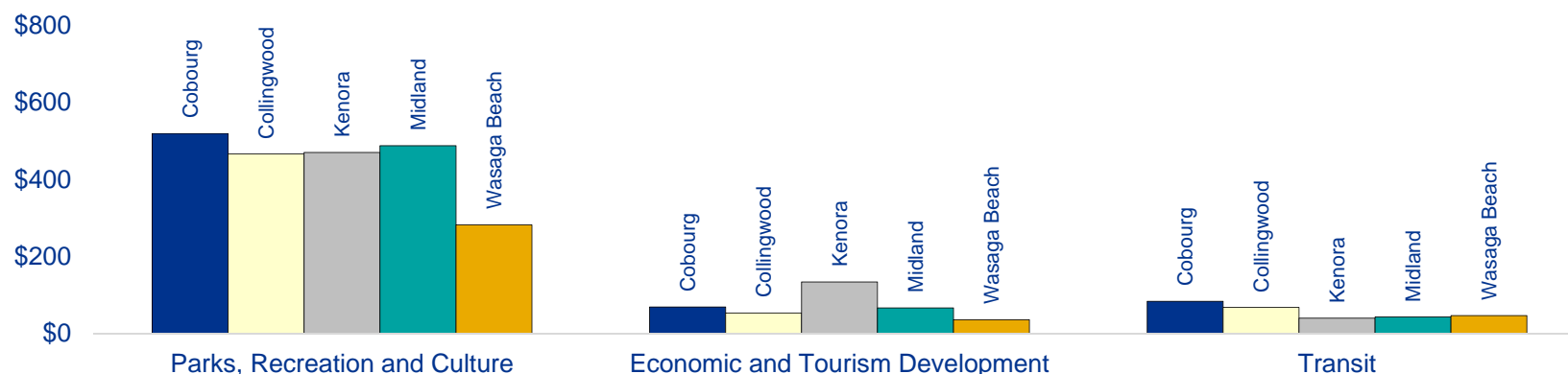
Observations and Findings

- In order to provide additional perspective on the Town's operations and associated costs, we have expanded the comparator group to include so-called Tier 2 municipalities, which consist of municipalities that have positioned their communities as waterfront tourism destinations. The intention of the expansion of the comparator group is to provide an indication of the apparent financial implications associated with the Town's tourism destination strategy. The selected Tier 2 municipalities include the following communities:

Municipality	Population	Households	Area (km ²)
Collingwood	21,793	11,617	33.78
Kenora	15,096	7,376	211.59
Midland	16,864	7,739	35.34
Wasaga Beach	20,675	12,516	58.64

As summarized below, the Town's allocation of taxation support for parks, recreation and culture, economic and tourism development and transit are consistent with the selected Tier 2 municipalities, which we suggest supports the view that the Town's operating costs and levy are impacted by service levels and the Town's focus on tourism. As noted on the following page, Tier 2 municipalities incur, on average, provide a higher level of taxation support than the original (or so-called Tier 1) municipalities.

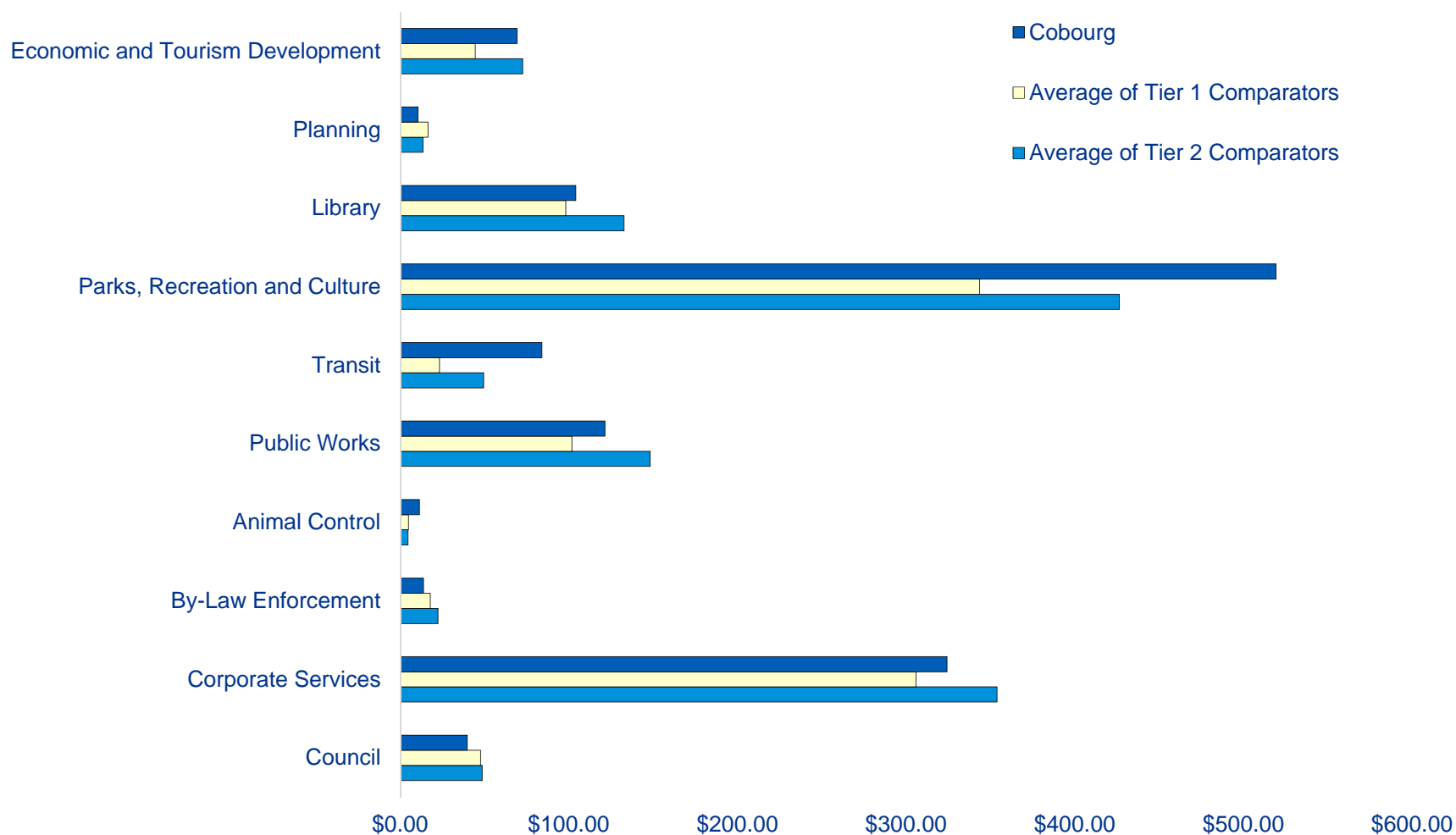
Tax Support Per Household



Please refer to Appendix C for a summary of the comparative analysis.

Observations and Findings

Municipal Levy Requirement



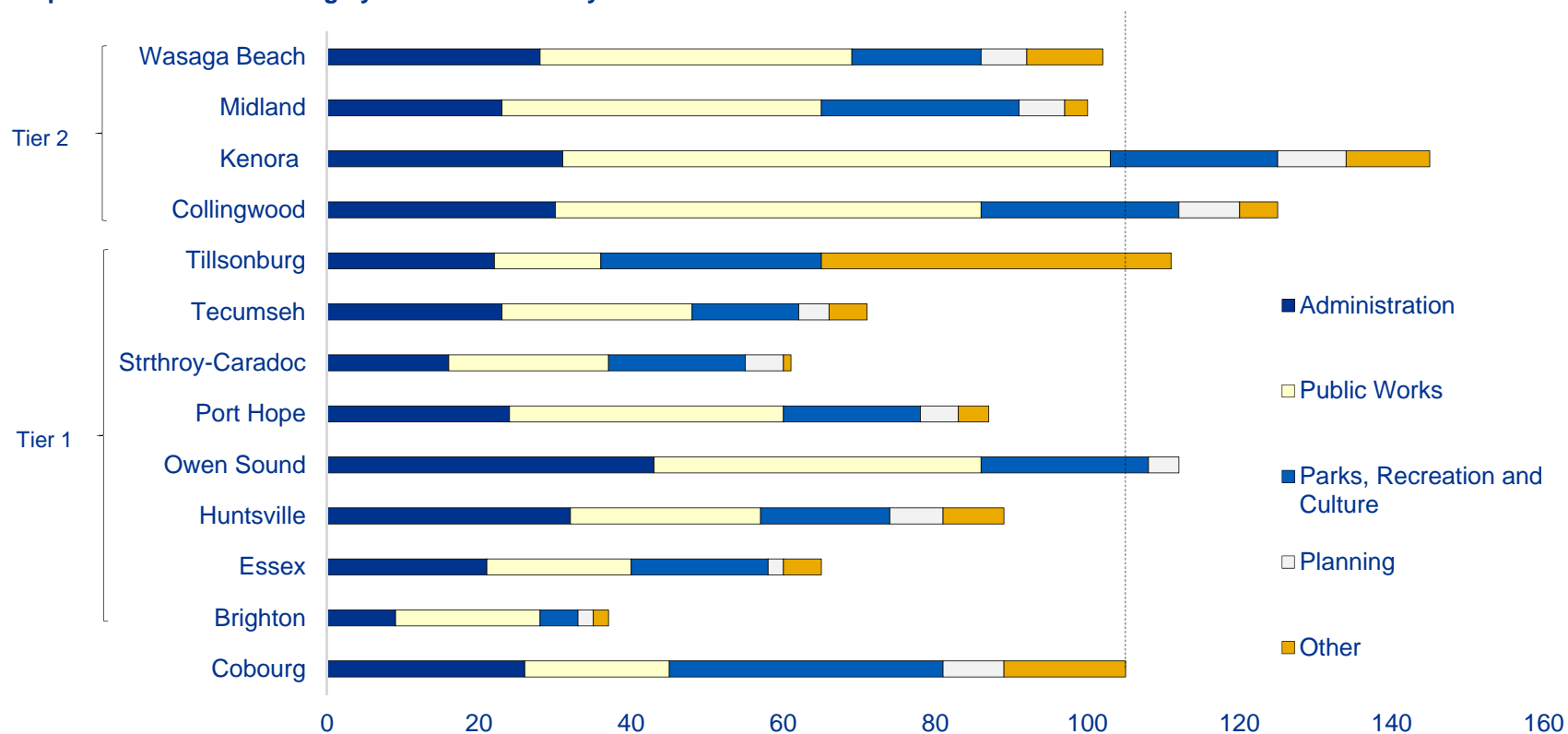
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Observations and Findings

C. Similar to operating costs, the Town's full-time staffing levels also appear to be influenced by services and service levels

Consistent with the analysis of municipal tax support, a comparison of full-time staffing levels indicates mixed results, with administrative and public works staffing comparable to or lower than the Tier 1 comparator municipalities, with other full-time staffing levels higher than the Tier 1 comparator municipalities.

Reported Full-Time Staffing by Functional Activity



Observations and Findings

D. From a corporate standpoint, the Town's financial position and performance are in line with comparators, although reserve and reserve balances are towards the lower end of the range

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

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

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

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



Observations and Findings

As a means of reporting the Town's financial condition, we have considered the following financial indicators:

- Financial assets to financial liabilities
- Total reserves and reserve funds per household
- Capital additions as a percentage of amortization expense
- Residential taxes per household
- Total long-term debt per household
- Residential taxation as a percentage of average household income
- Net book value of tangible capital assets as a percentage of historical cost of tangible capital assets

An overview of these financial indicators, including a comparison of the Town's performance and position against the selected municipalities is included as Appendix D.

As noted in the adjacent table, the Town's financial indicators generally compare favourably with the selected peer municipalities, which suggests that the Town's potential risk with respect to financial sustainability, flexibility and vulnerability is not high in relation to other municipalities. We do note, however, two items that the Town may wish to consider as part of its future planning and budgeting processes:

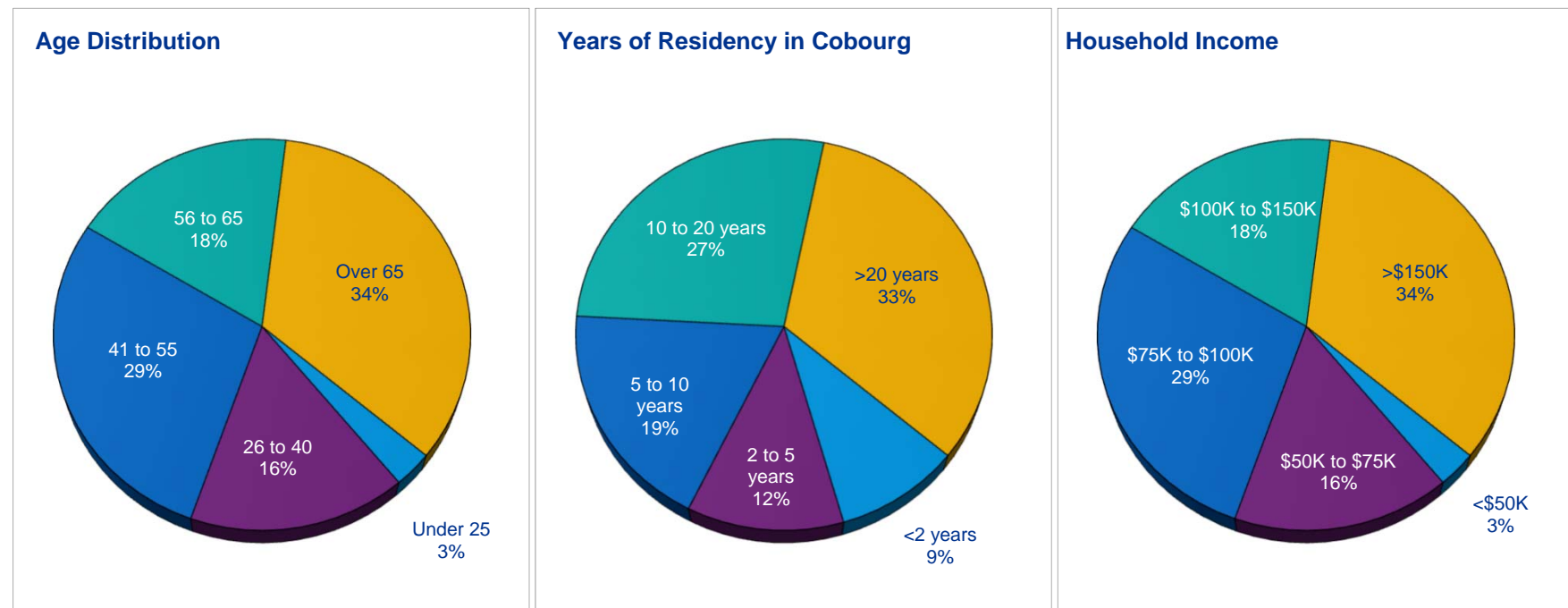
- The Town's reported financial reserves and reserve funds are towards the lower end of the range (12th lowest of the 13 municipalities included in the analysis), recognizing that the Town also has the 10th lowest level of debt per household, indicating the potential for additional debt financing if required.
- The Town's taxation levels are towards the upper end of the range, which may indicate the potential for affordability concerns in the future, recognizing that the Town's taxation levels are reflective of the level of services provided.

Indicator	Rank (Highest to Lowest, Out of 13 Municipalities)
Financial assets to financial liabilities	10 th
Reserves and reserve funds per household	12 th
Capital additions as a percentage of amortization expense	7 th
Residential taxes per household (lower tier only)	4 th
Residential taxes per household (lower tier, upper tier and education)	4 th
Long-term debt per household	10 th
Residential taxes as a percentage of household income (lower tier only)	4 th
Residential taxes as a percentage of household income (lower tier, upper tier and education)	3 rd
Net book value of TCA as a percentage of historical cost	6 th

Observations and Findings

E. Residents of the Town appear to view the community positively, although potential changes to municipal services have been highlighted

As part of the Review, an online survey of community residents was undertaken to gain their perspective municipal services, service levels and other matters relating to their interactions with the Town. A total of 307 residents responded to the online survey and we have summarized demographic information concerning the respondents below.



Observations and Findings

With respect to municipal services, residents were asked to provide their views through three questions:

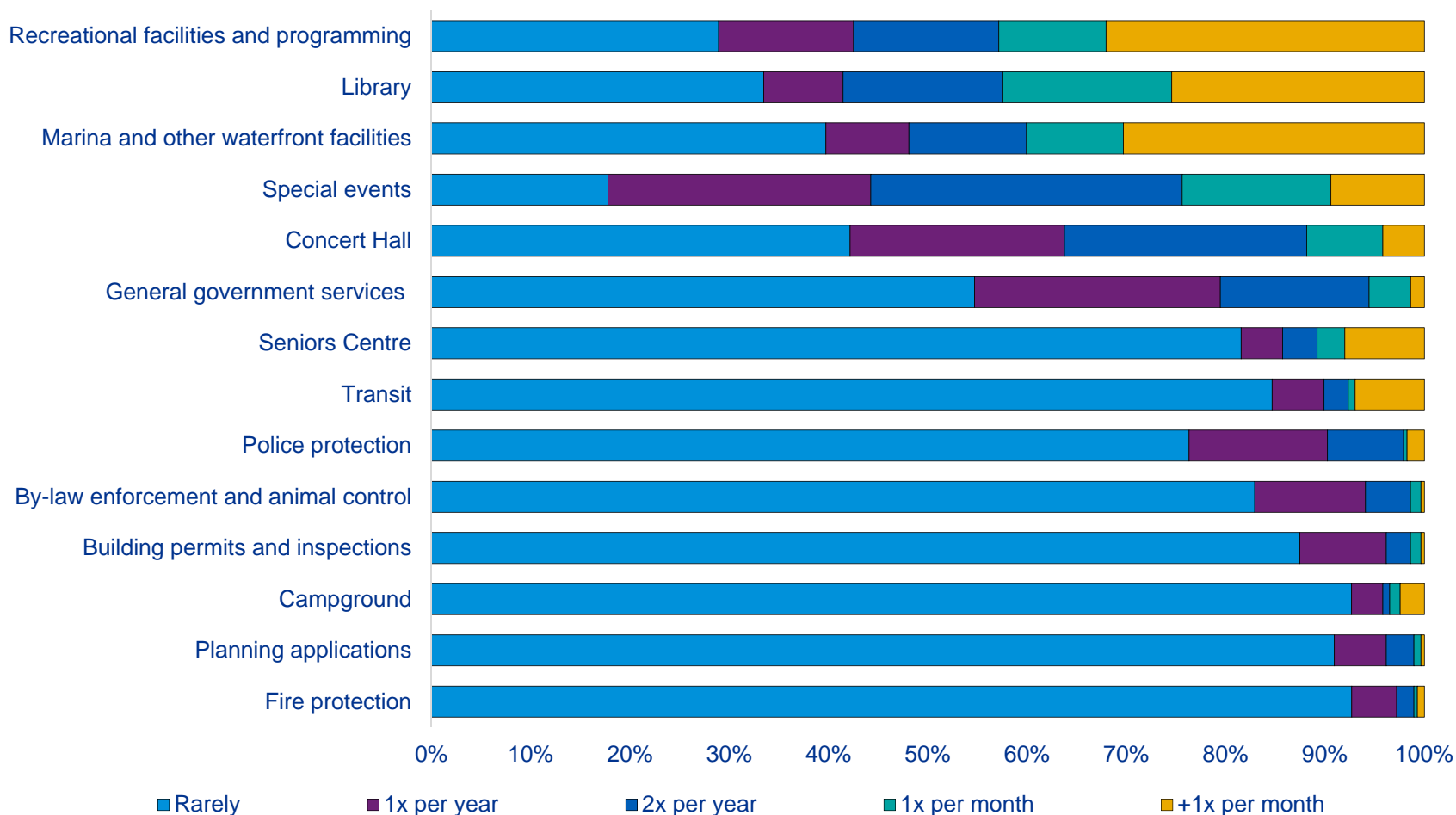
- How frequently do they use selected municipal services;
- What importance to they place on selected municipal services; and
- How do they perceive the Town's service levels.

The results of the survey, which are summarized on the following pages, indicates the following:

- Community services were identified as the most frequently used municipal services, with recreational programming and facilities, library services, waterfront facilities, special events and the Cobourg Concert Hall having the highest indicated level of usage.
- Similarly, community services were identified as having the greatest importance to survey respondents, with economic development also identified as having a higher degree of importance to survey respondents.
- For all of the identified municipal services, more than half of the respondents that expressed a view felt the service levels currently provided by the Town were appropriate. However, services with meaningful number of respondents indicating that the service level was too low (i.e. more than 20% of respondents indicated that service levels were too low) include road maintenance (23%), parking (29%), recreation programming (20%), senior's centre (25%) and transit (28%). Overall, 38% of respondents also indicated that they believe the level of service for the Town's campground was too high. We suspect that this, in part, reflects the community's perspective as to whether the Town should be operating the campgrounds in the first place.

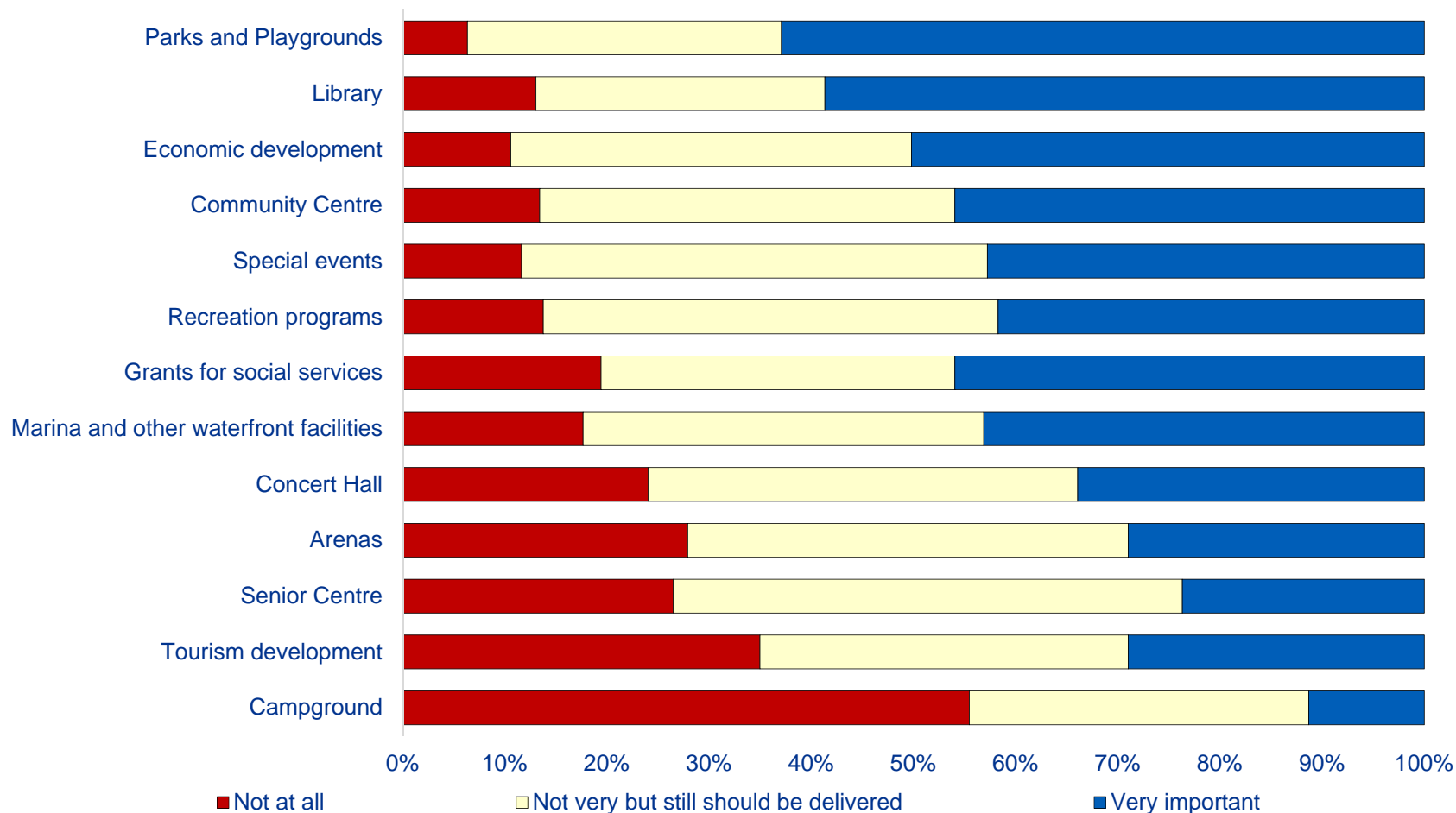
Observations and Findings

How Often Would You Typically Use The Town's Services?



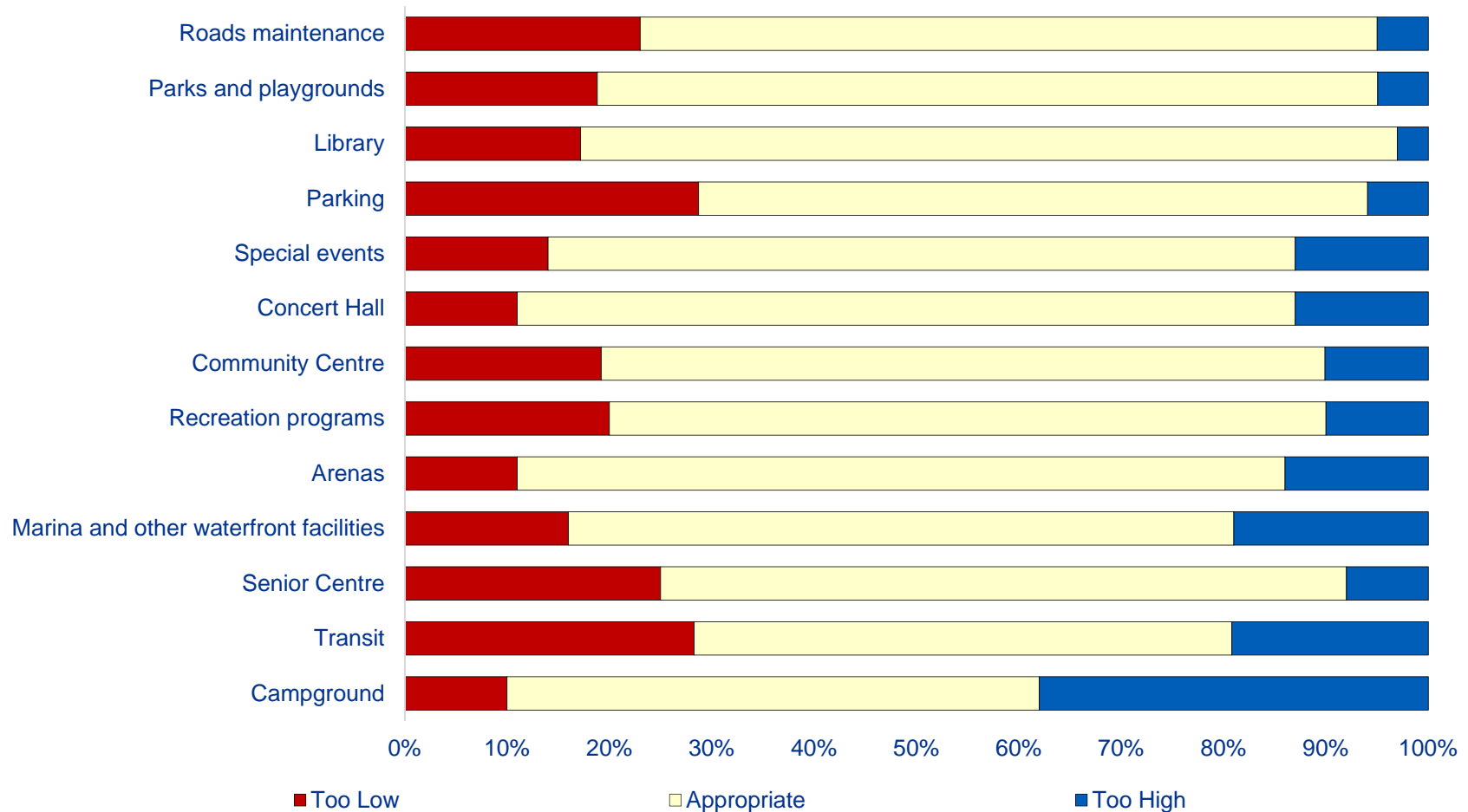
Observations and Findings

How Important Are The Town's Services To You?



Observations and Findings

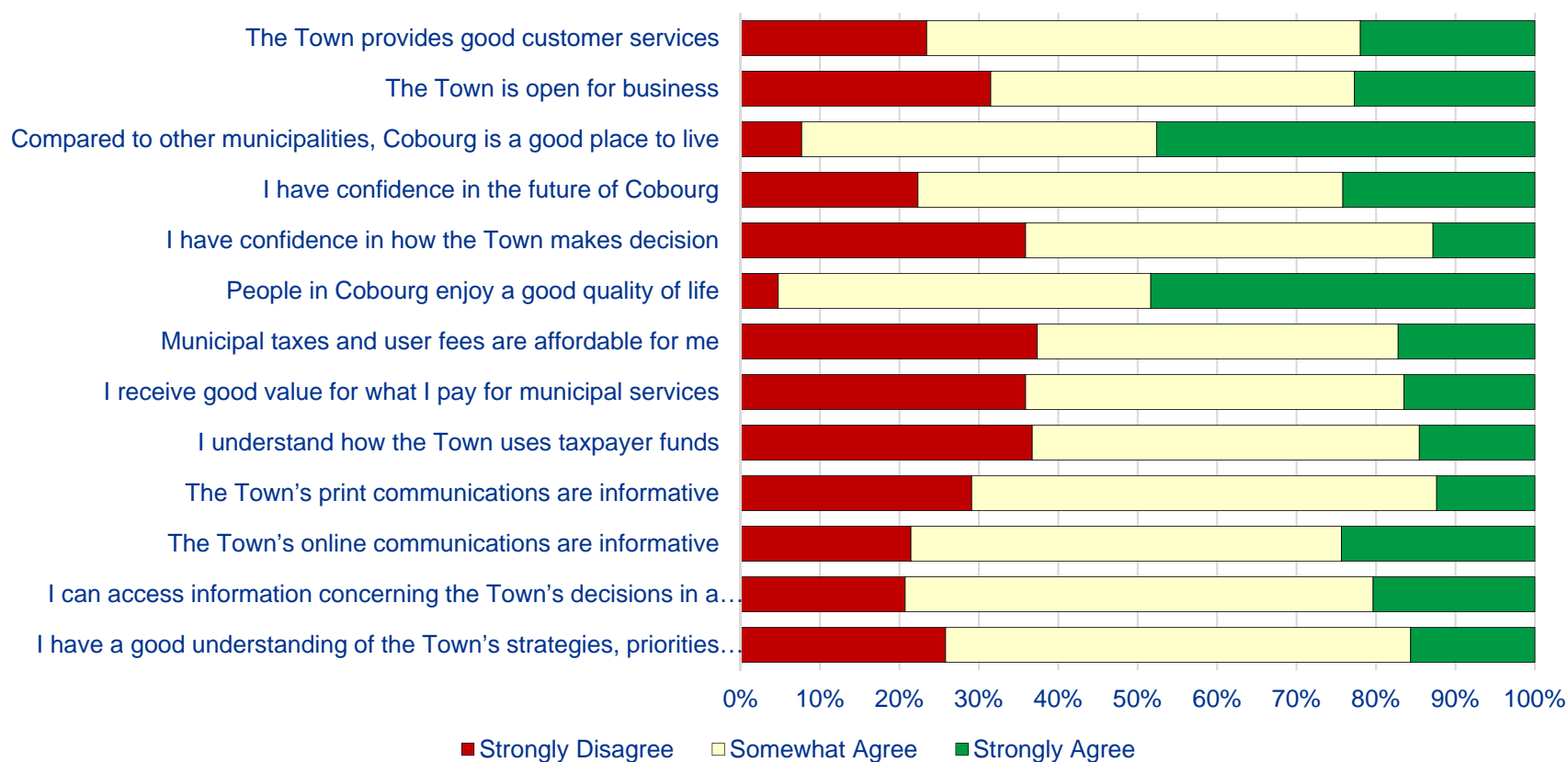
Do You Believe The Level Of Service Provided Is Appropriate?



Observations and Findings

In terms of their general views of the Town, respondents were positive with respect to the quality of life in the community but have identified issues relating to the affordability of taxation and user fees, as well as aspects of the Town's approach to communications.

Survey Responses Concerning Communications, Community and Perceptions of Municipal Government



Overall Conclusions

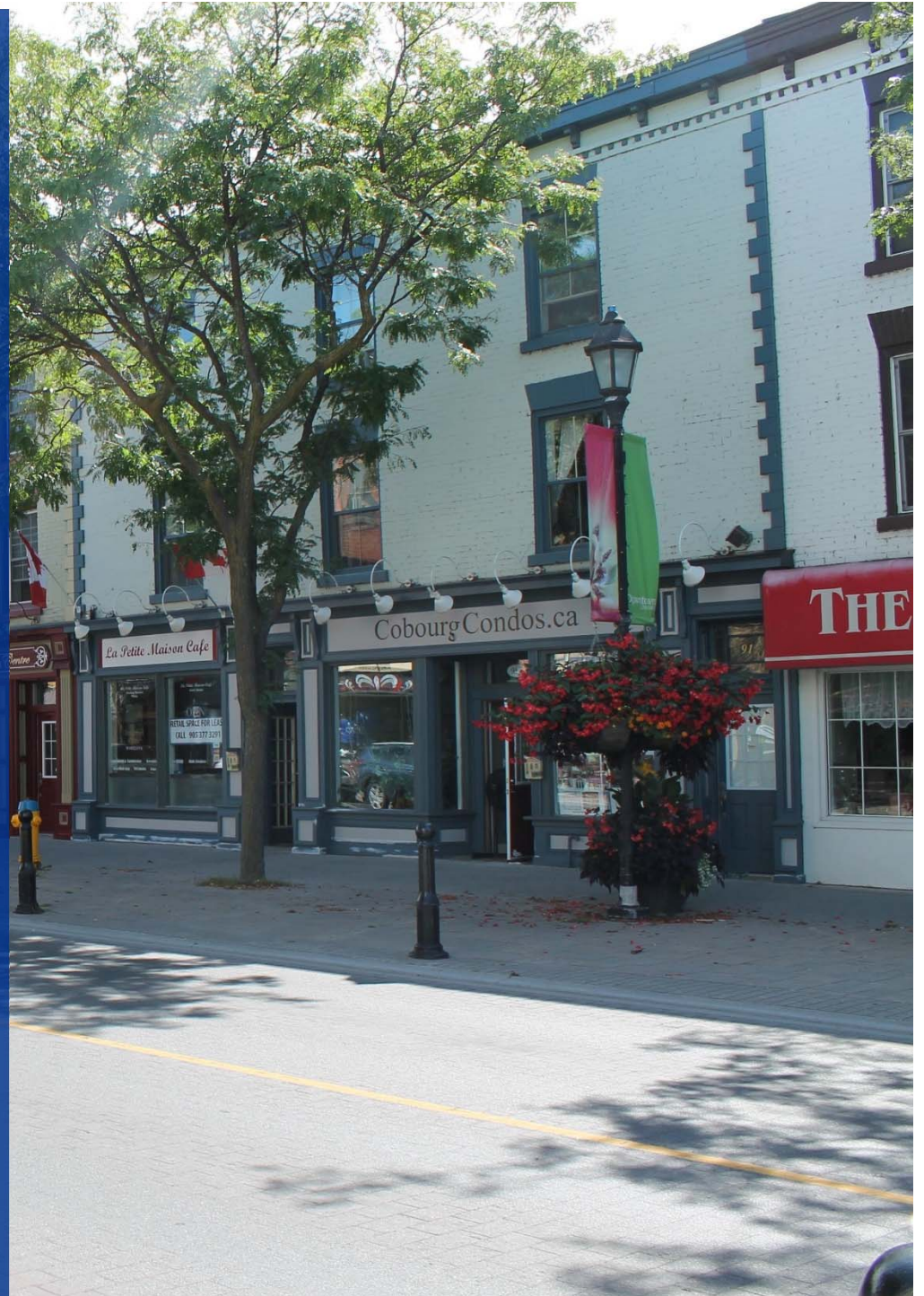
While the results of the Review have identified opportunities for cost reductions and enhanced operating efficiencies, we believe that the fundamental question arising from the Review is the extent to which the Town wishes to continue with the current level of investment in recreational and cultural programs. While the current level of funding for parks and recreation, culture, special events and tourism is consistent with other communities that are heavily focused on tourism (i.e. Tier 2 comparator municipalities), it does exceed the level provided by other similar sized municipalities, which indicates the potential for spending reductions and associated savings on the municipal levy. While the determination as to the appropriate strategy for the community and Town is outside the scope of our review, our analysis demonstrates that service levels in Cobourg are generally higher than other similar sized municipalities. While the survey supports the view that this enhances the quality of life for residents and provides services that are both highly used and highly value, the financial analysis indicates that there is a corresponding cost that we have estimated – based on the difference of average residential taxation per household between the Town and the average of the Tier 1 comparator municipalities – equates to approximately \$325 per household, or approximately \$3 million annually in incremental taxation. Achieving this level of savings, however, would require significant reductions in current services and service levels, some of which may ultimately prove to be unpalatable from a customer service perspective. In addition, reductions in certain services may not be practical given the Town's existing commitments under collective bargaining agreements and other contractual requirements.



Town of Cobourg

Service Delivery Review

Opportunities for Consideration



Potential Opportunities for Consideration

Based on the results of our analysis, we have identified a number of potential opportunities for levy reductions, operating efficiencies, customer service enhancements and additional performance management that could be considered by the Town as part of its future budget deliberations and ongoing continuous improvement efforts. These opportunities, which are summarized on the following pages, involve the following strategies:

- Service level reductions
- Increased reliance on non-taxation revenue sources
- Enhanced operating efficiencies
- Additional performance measurement activities



Opportunities for Service Level Reductions

Opportunity Overview			Potential Annual Financial Impact															
<p>1. The Town's current level of investment in recreation, cultural and tourism development activities currently exceeds the level of investment made by other communities with similar population and household levels. Given that this spending is arguably instrumental to the Town's strategy on tourism, reductions in this level of investment, while reducing the municipal levy, may adversely impact the local economy as well as service levels for municipal services that are also used by Town residents (e.g. special events, Cobourg Concert Hall). Service level reductions in these areas would also require job losses for the affected departments.</p>			<p>While the level of cost reductions, if any, will ultimately be determined by Council, we have calculated that if the Town reduces spending to a level consistent with the average of the Tier 1 comparators, the potential cost reductions could be as much as \$1.8 million per year. If the Town reduces spending to a level consistent with the average of the Tier 2 comparators, the potential cost reductions are estimated to be in the order of \$810,000 per year.</p>															
<p>2. The Town currently provides just over \$750,000 in taxation support for transit services, which is significantly higher than the average of the Tier 1 municipalities (\$210,000) and Tier 2 municipalities (\$500,000). In addition, we note that utilization of the Town's transit system is approximately half of larger centres.</p>			<p>The quantification of potential cost reductions and/or increased non-taxation revenue sources will likely require the completion of a transit optimization study and as such, cannot be reasonable estimated at this time. In addition, we caution that transit revenues are likely elastic and as such, changes to service levels will likely result in lower ridership levels and reduced user fees.</p>															
<table><tr><th>Municipality</th><th>Revenue Passengers per Capital</th><th>Revenue Passengers per Service Hour</th></tr><tr><td>Cobourg</td><td>9.74</td><td>11.97</td></tr><tr><td>Cornwall</td><td>17.39</td><td>21.12</td></tr><tr><td>North Bay</td><td>29.99</td><td>22.63</td></tr><tr><td>Stratford</td><td>18.77</td><td>17.65</td></tr></table>			Municipality	Revenue Passengers per Capital	Revenue Passengers per Service Hour	Cobourg	9.74	11.97	Cornwall	17.39	21.12	North Bay	29.99	22.63	Stratford	18.77	17.65	<p>Notwithstanding the above, and for illustrative purposes only, to the extent that the Town reduces its level of municipal taxation support to an amount consistent with the average of the Tier 2 municipalities, the potential cost savings could be as much as \$250,000 annually.</p>
Municipality	Revenue Passengers per Capital	Revenue Passengers per Service Hour																
Cobourg	9.74	11.97																
Cornwall	17.39	21.12																
North Bay	29.99	22.63																
Stratford	18.77	17.65																
<p>Based on the relatively low level of ridership and the higher than average level of taxation support, the Town may wish to consider undertaking a transit optimization study that would determine the appropriate level of service (including routes and hours of operation), fee structure and other considerations.</p>																		

Alternative Service Delivery

Opportunity Overview	Potential Annual Financial Impact
<p>3. The Town currently participates in the Joint Animal Control Service Board, a shared service organization providing animal control services to municipalities in Northumberland County. During 2020, the Town budgeted a total of \$86,000 in taxation support for animal control services, representing an average of \$9.56 per household. The Town's spending on animal control services is higher than the average of both the Tier 1 (\$4.82 per household) and Tier 2 (\$4.63 per household). Given the differential in animal control costs, the Town may wish to undertake a business case analysis for an independent (i.e. Town only) animal control function.</p>	<p>While the level of potential cost savings will be contingent upon the approach to service delivery, we have estimated that, if the Town reduces the level of taxation support to an amount consistent with the average of the Tier 1 and Tier 2 municipalities, the potential cost savings could be as much as \$40,000 per year.</p>
<p>4. The Town currently provides \$45,000 in funding to the County for economic development activities, specifically business attraction for inbound investment. Based on discussions with Town staff, we understand that the value of this investment is limited, with no meaningful outcomes that have benefited the Town. Accordingly, the Town may wish to consider discontinuing the payment of economic development funds to the County and either (i) reinvesting the funds in economic development activities undertaken directly by the Town; (ii) realizing the associated cost savings; or (iii) some combination of the above.</p>	<p>Depending on the course of action adopted by the Town, the potential cost savings could be as much as \$45,000 per year.</p>

Increase Non-Taxation Revenue

Opportunity Overview	Potential Annual Financial Impact
<p>5. The Town has budgeted a total of \$540,000 for planning services in 2020 (excluding Committee of Adjustment and Heritage costs), with associated planning fee revenues of \$146,000. This results in a cost recovery of 27%, with the remaining 73% of costs financed through reserves (\$126,000) and the municipal levy (\$269,000).</p> <p>The Planning Act allows municipalities to fully recover the cost of planning-related applications through user fees as opposed to taxation, which is consistent with the above-noted concept of “growth pays for growth”. However, the attainment of full cost recovery (i.e. 100%) does not appear to be widespread due to additional planning activities that are not related to planning applications (e.g. long-term planning, Official Plan review, municipal land use planning and general property consultations). Based on our experience, we note that other municipalities will recover up to 70% of planning costs through user fees.</p> <p>The Town may wish to consider increasing planning fees in order to reduce the proportion of costs funded through the municipal levy, resulting in a better/fairer funding model. As noted above, we do not believe that full cost recovery would be appropriate but rather suggest a targeted recovery of in the range of 40% to 50% of planning operating costs, with funding increases introduced over a multi-year period so as to avoid significant immediate increases for the development community.</p> <p>We suggest that as part of the review of planning fees, the Town consider the inclusion of other municipal departments that are involved in the review of planning applications (e.g. the different components of the development review team). We note that other municipalities have adopted a fee approach that allocates a percentage of costs incurred by engineering, legal and other functional units involved in planning application reviews so as to provide a comprehensive indication of the cost of planning application approvals. In certain instances, this allocation is supported by a cost of service analysis, which quantifies the amount of resources and time involved in planning application reviews and provides the basis for the actual cost of planning reviews.</p>	<p>Based on the assumption that the Town will adopt a 50% recovery of planning costs, we have estimated the incremental non-taxation revenue could be as high as \$124,000 annually.</p>

Increase Non-Taxation Revenue

Opportunity Overview	Potential Annual Financial Impact
<p>6. While the Town's marina is budgeted to generate sufficient revenues to cover its operating costs, as well as contributions to reserves and harbor operations of \$22,000, we suggest that additional incremental revenues are required to fund capital requirements as identified in the harbour condition assessment report. In the absence of sufficient reserves and other funding sources, the potential exists for capital projects to be funded through the tax levy as opposed to marina user fees. Accordingly, the Town may wish to consider developing a forecast of future capital requirements associated with the marina based on the harbour condition assessment report along with a financial projection that assesses the extent to which marina revenues are able to fund these capital requirements. To the extent that forecasted revenues are not expected to be sufficient, the Town may wish to consider increasing marina fees to provide the required level of financing for both capital and operating requirements.</p>	<p>The financial impacts associated with this opportunity are contingent upon future budget decisions of the Town with respect to the level of capital investment to be incurred.</p>
<p>7. We understand that an increasing number of municipalities are contemplating stormwater management fees that are intended to finance both operating and capital costs associated with the maintenance of stormwater management infrastructure. The use of a stormwater management user fee, as opposed to municipal taxation, is intended to provide sufficient financing for both operating and capital requirements associated with stormwater management.</p> <p>We understand that the Town has commenced a review of stormwater management fees, with the expectation that recommendations will be available for consideration as part of the Town's budget process. We suggest that Council consider the implementation of the proposed rate structure as a means of providing sufficient funding for operating and capital requirements.</p>	<p>The financial impacts associated with this opportunity are contingent upon the analysis of potential rate structures for stormwater management, which are currently under development.</p>

Increase Non-Taxation Revenue

Opportunity Overview	Potential Annual Financial Impact
<p>8. Currently, the Town charges for parking between 8:30 am to 6:00 pm but only enforces parking between the hours of 8:30 am to 4:30 pm. As a result, the Town is experiencing revenue losses during periods where enforcement activities are not undertaken. At the same time, the Town has not adopted the most recent technologies associated with parking revenue collection, including the use of pay and display parking for on-street parking. In order to increase parking net revenues, the Town may wish to consider:</p> <ul style="list-style-type: none"> • Undertaking a review of its parking rate structure, including revenue hours, rate amounts and the continuation of the current two hours free parking policy. • Implementing pay and display or other alternative parking technologies that will prevent the current loss of parking revenues to the Town. • Increasing enforcement resources on a pilot basis to determine whether the incremental revenues offset the associated costs of enforcement. 	<p>The financial impacts associated with this opportunity have not been quantified as they will be contingent on the results of the proposed parking rate review</p>
<p>9. The Town currently passes an annual user fee by-law, which for certain services does not include rate increases on an annual basis. In the absence of ongoing rate increases, user fees will represent a lower percentage of funding for operating costs (which will increase due to inflation and other changes), which in turn will increase the level of taxation support for municipal services and could give rise to fairness issues if the level tax subsidization is too high. In order to ensure that the Town's user fee policy provides for a fair and reasonable basis for funding municipal services, the Town may wish to consider:</p> <ul style="list-style-type: none"> • Adopting a three-year format for user fees • Developing a standard benchmark for annual user fee increases (e.g. September CPI) that will be automatically applied • Revising user fee wording to include best/common practices adopted by other municipalities, such as cancellation fees and other new user fees <p>As part of the user fee by-law review, the Town may wish to consider undertaking a detailed user fee review that includes (i) a review of user fees charged by other similar-sized municipalities; and (ii) quantifying the cost of delivering municipal services so as to provide a basis for determining and appropriate user fee structure.</p>	<p>The financial impacts associated with this opportunity have not been quantified as they will be contingent on the results of the proposed user fee review.</p>

Operating Efficiencies and Customer Service Enhancements

Opportunity Overview	Potential Annual Financial Impact
<p>10. During the course of the Review, we evaluated the Town's processes for administrative and client service functions, including finance, human resources, recreation, building permits, planning applications and work order management. As a result of this evaluation, we have identified a number of potential areas for operating efficiencies and customer service enhancements, including but not limited to:</p> <ul style="list-style-type: none"> • Digitization of Town documentation as opposed to paper storage, which is intended to reduce office supply costs, document storage requirements (financial and space) and the time required to retrieve documents in the event of a request under the Municipal Freedom of Information and Protection of Private Act. The use of digital document storage will also contribute towards compliance with the Town's document retention policy. • Changes to payment processes for Parks and Recreation to enhance the ease of payment for customers and reduce potential revenue leakages. • Implementing changes to the Town's financial processes to realize operating efficiencies with respect to transaction processing, financial reporting and accounts receivable monitoring and cash collections. • Delegating approval authority from Council to staff for site plan applications, which is permitted under the Planning Act and has been adopted by other municipalities. This opportunity is intended to reduce the amount of administrative time associated with Council reporting and approval of site plan applications. <p>As these opportunities are operational in nature and potentially sensitive from a risk management perspective (e.g. disclosing how the Town manages cash and payments), we have provided a separate report to management that outlines our findings and suggested operational improvements.</p>	<p>As this opportunity relates primarily to process changes as opposed to service level changes, we have not attempted to quantify the associated financial impacts.</p>

Operating Efficiencies and Customer Service Enhancements

Opportunity Overview	Potential Annual Financial Impact
<p>11. The Town currently does not have a centralized procurement function, with individual departments required to manage their own procurements. The use of a decentralized procurement approach exposes the Town to potential risks due to:</p> <ul style="list-style-type: none"> • The absence of standardized terms and conditions for contracts, which may result in insufficient risk transfers from the Town to its suppliers • The absence of a centralized contract registry, which (i) limits the ability for the Town to monitor and report on contractual obligations; (ii) potentially exposes the Town to financial risk in the event of the loss of contract documents; and (iii) may result in circumstances where the Town is procuring goods under expired contracts. • The inability to implement best practices for procurement, including the use of procurement cards and spend analytics. • The inability to monitor and report on compliance with the Town's procurement policy, including the requirement for competitive procurements. <p>Based on the above, the Town may wish to consider establishing a centralized procurement function on a pilot project basis (e.g. two years), the responsibility of which will be to standardize procurement across the Town so as to ensure appropriate risk management, implement best practices for municipal and public sector procurement (e.g. use of OECM procurements as a means of reducing procurement time and effort) and provide support to municipal departments on procurement and contract management requirements. During our review of comparator municipalities, we did identify other similar sized municipalities with centralized procurement functions and as such, note that this opportunity is not without precedence.</p>	<p>This opportunity is primarily focused on risk management, we have not attempted to quantify the financial impacts associated with this opportunity.</p>

Performance Measurement Enhancements

Opportunity Overview	Potential Annual Financial Impact
<p>12. During the course of our review, we noted that the Town has an inconsistent approach to the use of key performance indicators, with some departments monitoring relevant KPIs, with other departments not monitoring KPIs. In order to ensure an appropriate framework for reporting it's performance, the Town may wish to consider establishing a formal KPI process, including:</p> <ul style="list-style-type: none"> • Developing relevant KPI's for all municipal departments. Where KPIs are in progress, the Town should also consider establishing timeframes for attainment. • Implementing a formal process for public reporting through Council on a periodic basis (e.g. semi-annually), including variance explanations for significant deviations. • Incorporating municipal benchmarking as appropriate to provide additional perspective to Council. <p>To a large extent, we believe the limited utilization of key performance indicators by the Town reflects the limited available resources to undertake this analysis. Specifically, we were advised that Directors are heavily involved in operational responsibilities or are assigned responsibility for special projects, which diverts their capacity from more strategic initiatives such as continuous improvement and performance measurement. We were further advised that the operational demands on directors are also compounded by the need to deal with personnel matters, with the view that directors are required to address matters that require more specialized human resource expertise. As a result of our review, we note that the Town's human resources function, in comparison to the selected peer communities, operates with a level of funding that is approximately 25% lower than the average of the selected comparator municipalities and has been considered to operate at a service level that is less than comparable municipalities. Accordingly, in connection with this opportunity, the Town may wish to consider an investment in personnel resources, specifically with respect to human resources, in order to provide capacity of enhanced performance management and reporting.</p>	<p>This opportunity is primarily focused on performance management and as such we have not attempted to quantify the financial impacts associated with this opportunity.</p>

Performance Measurement Enhancements

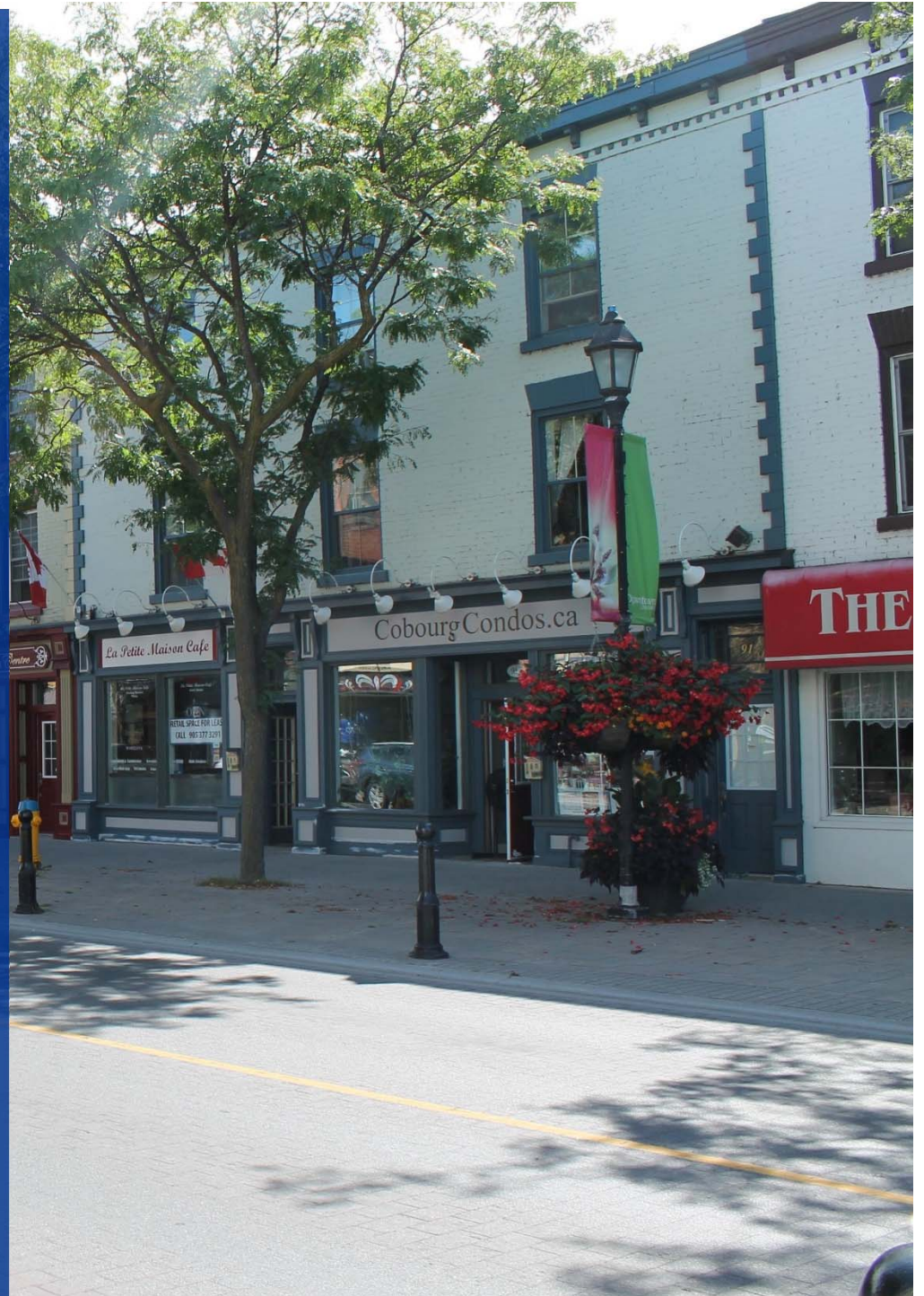
Opportunity Overview	Potential Annual Financial Impact
<p>13. During the course of the Review, we noted that while the Town undertakes a number of activities that contribute towards risk management, it lacks a formal Enterprise Risk Management Plan and as such, may be exposed to a range of risks (health and safety for Town personnel, financial loss, disruption of service delivery, litigation exposure, reputational risk, regulatory risk). Effective enterprise risk management builds on the Town's existing policies and processes by identifying and prioritizing potential risk exposures and, where risks are viewed as significant, identifying and establishing processes for both the prevention of and response to risk exposures.</p> <p>In Ontario, the risk environment for Ontario municipalities continues to evolve, particularly with respect to emerging issues such as cybersecurity and climate change. As such, we suggest that the Town consider the adoption of a formal enterprise risk management strategy that identifies, assesses, communicates and manages risk exposures in a cost-effective manner. To the extent that the risk management strategy identifies areas of key risk (e.g. the absence of a consistent approach to health and safety, absence of consistent customer service standards), consideration could be given to assigning the necessary resources on a temporary or pilot project basis in order to remediate the identified risk areas.</p>	<p>This opportunity is primarily focused on risk management and as such we have not attempted to quantify the financial impacts associated with this opportunity.</p>



Town of Cobourg

Service Delivery Review

Appendix A
Municipal Operating Costs and
Taxation Requirement



TOWN OF COBOURG SERVICE DELIVERY REVIEW
SUMMARY OF BUDGETED EXPENDITURES AND LEVY BY BASIS OF DELIVERY

		Operating Expenditures					Non-Taxation Revenue (Excluding Internal Transfers)					Levy Requirement				
Budget Item	Service Profile	Mandatory	Essential	Traditional	Non-Traditional	Total	User Fees	Grants	Reserves	Other	Total	Mandatory	Essential	Traditional	Non-Traditional	Total
Council	Council	\$ 500,930				500,930						355,930				355,930
Chief Administrative Officer	CAO		260,877			260,877			(145,000)		(145,000)		260,877			260,877
Communications	Communications		255,514			255,514					-		255,514			255,514
Clerks	Legislative Services	638,184				638,184	(179,500)		(154,000)		(333,500)	304,684				304,684
Personnel	Human Resources	571,963				571,963			(54,405)		(54,405)	517,558				517,558
Health and Safety	Human Resources	12,850				12,850					-	12,850				12,850
Grants	Other			6,000		6,000					-			6,000		6,000
Affordable Housing Assistance	Other				165,000	165,000			(40,000)	(100,000)	(140,000)				25,000	25,000
Physician Recruitment	Other			17,100		17,100				(17,100)	(17,100)					-
Hospice	Other				60,000	60,000				(60,000)	(60,000)					-
Henley Arcade	Other			4,600		4,600					-			4,600		4,600
Second Street Fire Hall	Other			7,625		7,625					-			7,625		7,625
Dressler House	Other			7,275		7,275					-			7,275		7,275
Finance	Finance	704,206				704,206	(19,000)		(25,000)		(44,000)	660,206				660,206
Information Technology	Information Technology		346,530			346,530			(6,000)		(6,000)		340,530			340,530
Victoria Hall	Facilities Management		722,047			722,047					-		722,047			722,047
Building Department	Building Services	451,182				451,182	(410,000)		(41,182)		(451,182)	-				-
Building Department - Bylaw Enforcement	Building Services		93,353			93,353	(19,000)				(19,000)		74,353			74,353
Animal Control	Animal Control		101,632			101,632					-		101,632			101,632
ByLaw Enforcement	Bylaw Enforcement		49,050			49,050					-		49,050			49,050
Engineering	Engineering	520,815				520,815	(74,000)				(74,000)	446,815				446,815
Public Works	Roads and Stormwater	2,757,141				2,757,141					-	2,757,141				2,757,141
Sidewalks	Roads and Stormwater		99,500			99,500		(50,000)			(50,000)		49,500			49,500
Crossing Guards	Crossing Guards		77,999			77,999					-		77,999			77,999
Street Lights	Roads and Stormwater		309,300			309,300					-		309,300			309,300
Transit	Transit		1,126,126			1,126,126	(328,000)	(40,000)	(5,600)		(373,600)		752,526			752,526
Parking	Parking		529,925			529,925	(687,500)		157,575		(529,925)		-			-
Environmental Services	Roads and Stormwater		34,925			34,925					-		34,925			34,925
Water Pollution Control Plant No. 1	Wastewater		1,742,320			1,742,320	(1,742,320)				(1,742,320)		-			-
Water Pollution Control Plant No. 2	Wastewater		1,443,851			1,443,851	(1,443,851)				(1,443,851)		-			-
Sanitary Sewers	Wastewater		608,879			608,879	(608,879)				(608,879)		-			-
Parks	Parks, Horticulture and Forestry			2,302,184		2,302,184	(134,000)	(11,000)	(32,500)	(11,000)	(188,500)			2,113,684		2,113,684
Aquatics	Aquatics			204,805		204,805					-			204,805		204,805
Outdoor Rink	Parks, Horticulture and Forestry			43,300		43,300					-			43,300		43,300
Legion Fields	Parks, Horticulture and Forestry			39,800		39,800	(37,000)				(37,000)			2,800		2,800
Marina	Marina				707,540	707,540	(707,540)				(707,540)					-
Dredge	Waterfront				148,055	148,055	(105,000)				(105,000)				43,055	43,055
Campground	Campground				184,413	184,413	(313,000)				(313,000)				(128,587)	(128,587)
Beach Washrooms	Waterfront			700		700					-			700		700
Harbour	Waterfront			172,340		172,340					-			172,340		172,340
Arenas	Furnace Street Arenas			115,250		115,250	(26,200)				(26,200)			89,050		89,050
Community Centre	Cobourg Community Centre			2,636,777		2,636,777	(1,389,570)	(11,000)	(5,500)		(1,406,070)		1,230,707			1,230,707
Seniors Activity Centre	Cobourg Community Centre			233,372		233,372	(40,650)	(62,080)			(102,730)			130,642		130,642
Culture Administration	Culture Administration and Other			110,858		110,858					-			110,858		110,858
Concert Band	Culture Administration and Other			20,600		20,600					-			20,600		20,600
Market Building	Culture Administration and Other			18,250		18,250	(22,000)				(22,000)			(3,750)		(3,750)
Art Gallery	Culture Administration and Other			215,000		215,000	(45,000)			(45,000)	(90,000)			125,000		125,000
Concert Hall	Concert Hall			375,225		375,225	(181,050)				(181,050)				194,175	194,175
Community Grants	Culture Administration and Other			49,575		49,575					-		49,575			49,575
Civic Awards	Culture Administration and Other			5,000		5,000	(5,000)				(5,000)					-
Special Events	Special Events			419,289		419,289	(74,000)	(5,000)			(79,000)			340,289		340,289
Library	Library			932,700		932,700					-			932,700		932,700
Planning	Planning Services (Legislated and Long-term)	540,434				540,434	(145,600)		(126,000)		(271,600)	268,834				268,834
Committee of Adjustment	Planning Services (Legislated and Long-term)	79,557				79,557	(15,000)				(15,000)	64,557				64,557
Heritage	Planning Services (Legislated and Long-term)			122,382		122,382					-			122,382		122,382
Economic Development	Economic Development			185,224		185,224					-			185,224		185,224
Venture 13	Venture 13				344,136	344,136	(127,500)				(127,500)				216,636	216,636
Tourism	Tourism Development			262,734		262,734	(39,500)	(5,000)			(44,500)			218,234		218,234
In-Scope Services		6,777,262	7,801,828	8,132,740	1,984,369	24,696,199	(8,919,660)	(184,080)	(477,612)	(233,100)	(9,814,452)	5,388,575	3,028,253	6,114,640	350,279	14,881,747
Financial	Out of scope		1,651,900			1,651,900		(600,000)	(285,500)	(910,400)	(1,795,900)		(144,000)			(144,000)
Police	Out of scope	7,897,353				7,897,353	(1,568,005)		(87,368)		(1,655,373)	6,241,980				6,241,980
Police - Criminal Record Checks	Out of scope				2,947,632	2,947,632			(2,947,632)		(2,947,632)					-
Fire	Out of scope	3,017,435				3,017,435	(13,500)		(22,000)		(35,500)	2,981,935				2,981,935
Emergency Management	Out of scope	136,456				136,456					-	136,456				136,456
Conservation Authority	Out of scope			248,100		248,100					-			248,100		248,100
Total (excluding debt servicing and capital levy)		\$ 17,828,506	9,453,728	8,380,840	4,932,001	40,595,075	(10,501,165)	(784,080)	(3,820,112)	(1,143,500)	(16,248,857)	14,748,946	2,884,253	6,362,740	350,279	24,346,218

Direct control revenue	(636,910)
Debt servicing	650,700
Police capital	25,000
Capital levy	301,984
	24,686,992

Total per 2020 budget 24,686,992

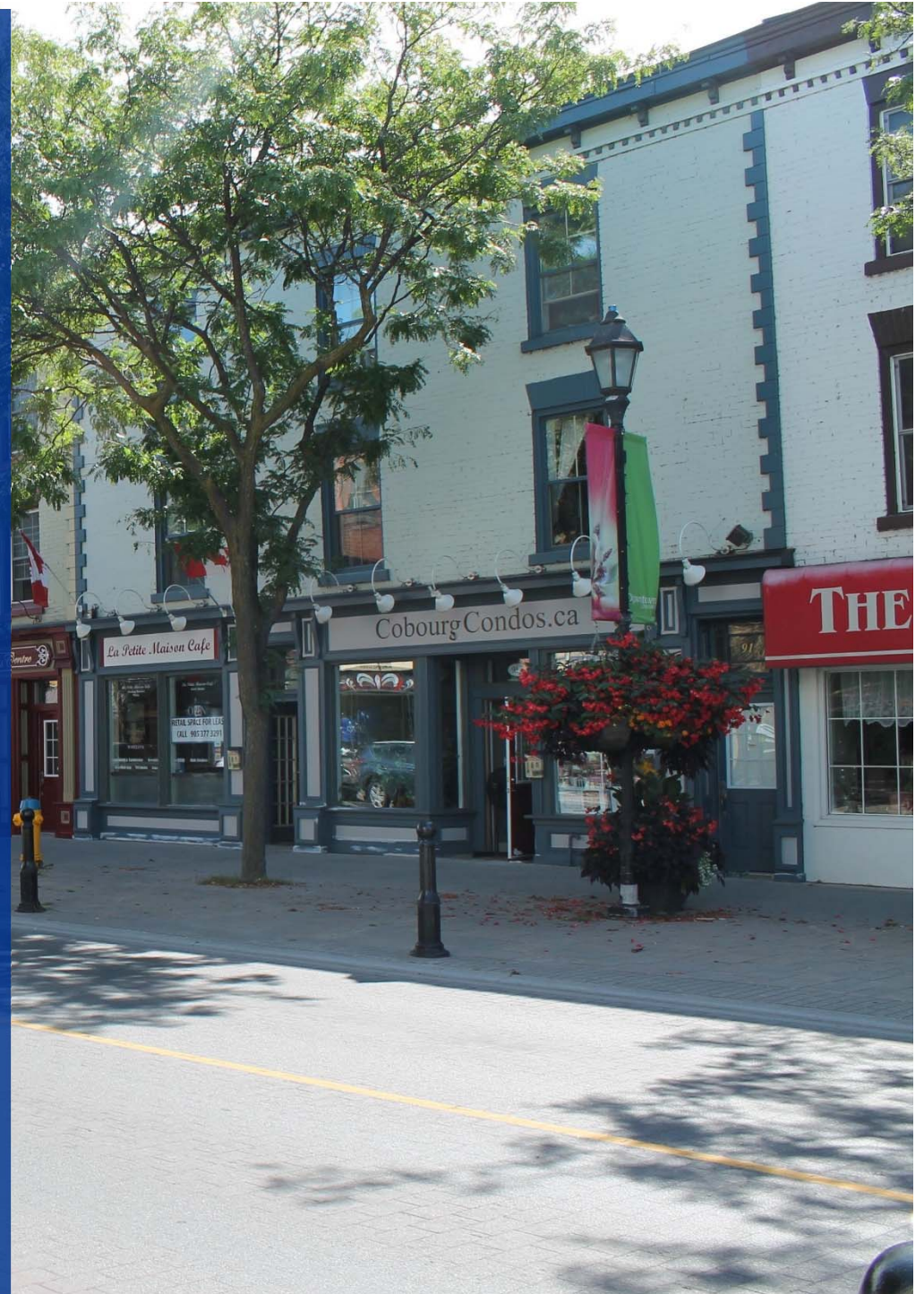
Difference -



Town of Cobourg

Service Delivery Review

Appendix B Municipal Service Profiles



The Corporation of the Town of Cobourg

Municipal Service Profile Council

<div>Program</div> <div>General Government</div>		<div>Service Overview</div> <div>The Town is governed by an elected Council consisting of a Mayor, a Deputy Mayor, a part-time administrator and five councilors each representing a ward within the Town. Consistent with Section 224 of the <i>Municipal Act</i>, the role of Council involves (i) representing the public and consider the well-being and interests of the Town; (ii) determining which services the Town provides; (iii) ensuring that administrative processes and policies are in place to implement the decisions of Council; (iv) ensuring the accountability and transparency of Town operations; and (v) maintaining the financial integrity of the Town. These activities are consistent with a strategic and governance role, with operational responsibility for executing Council's direction resting with the Town's CAO and senior management team.</div>		<div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> 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The Corporation of the Town of Cobourg

Municipal Service Profile Council

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> Town departments Residents of the Town receiving the benefit of political representation Other municipalities that collaborate with the Town
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"> Individuals and organizations benefiting from the Town's services Town employees
Service Output	The output of a service that fulfills a recognized client's need.	<ol style="list-style-type: none"> Political representation, including resolution of constituency matters and issues Compliance with public accountability and transparency requirements Administrative policies and procedures Municipal by-laws
Service Output Level	The quantum of service outputs provided to direct clients.	Council is comprised of seven individuals, including the Mayor, Deputy Mayor and five elected representatives. Council is scheduled to meet monthly, with additional committee and special meetings held throughout the year. During 2019, a total of 33 Council meetings, 14 other public meetings and 55 advisory committee and board meetings were held by the Town.
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	Own resources - Council activities are provided through the Town's own resources.

The Corporation of the Town of Cobourg

Municipal Service Profile Administration - CAO

Program		Service Overview		Service Level		
General Government		<p>The Office of the Chief Administrative Officer ("CAO") provides operational leadership and direction to the Town. The CAO is the most senior employee in the Town and is the connection between Council as a governance body and Town staff responsible for operational functions. The CAO works with the Town's senior leadership team on matters relating to planning, service delivery, performance monitoring, change management and issue resolution. The CAO also assists Council with execution of their governance responsibilities through the provision of information and advice. The CAO also plays a leading role in corporate communications (internal and external) and inter-government relations.</p>		Below Standard	At Standard	Above Standard
Organizational Unit						
Chief Administrative Office						
Type of Service						
Internal and External						
Budget		Service Value		Performance and Benchmarking		
Operating Costs	\$ 260,877	<p>The CAO focuses and aligns all activities to the vision, mission and focus areas of Town Council. The CAO serves residents by ensuring the delivery of the a well-managed municipal government and ensuring the effective and efficient delivery of municipal services to its residents.</p>		<p>The Town has budgeted a total of \$260,877 in municipal taxation support for the Office of the CAO during the 2020 fiscal year, representing an average of \$28.01 per household. In comparison to the selected municipal comparators for which costs relating to the CAO office is publicly available (10), the Town has the third lowest level of municipal taxation support for the Office of the CAO, with the Town providing a level of taxation support per household that is 45% of the average of the comparator municipalities.</p>		
Revenues	\$ -					
Net Levy	\$ 260,877					
		Basis for Delivery				
		<p>Essential – Pursuant to Section 229 of the <i>Municipal Act</i>, municipalities may (but are not required) to appoint a CAO. However, the senior leadership requirements associated with municipalities of comparable size to the Town requires the appointment of a CAO.</p>				


The Corporation of the Town of Cobourg

Municipal Service Profile Administration - CAO

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> Town Council Town departments and employees Other municipalities that collaborate with the Town Residents and organizations interacting with the Office of the CAO
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"> Individuals and organizations benefiting from the Town's services
Service Output	The output of a service that fulfills a recognized client's need.	<ol style="list-style-type: none"> Advice and assistance to Council Strategic and operational decision making and problem resolution Linkages between Council's strategic direction and the Town's operations Oversight and management of Town operations Internal and external communications
Service Output Level	The quantum of service outputs provided to direct clients.	The Town's CAO is responsible for the overall management and administration of a corporation with total operating costs of \$40.6 million and 183 full-time and 179 part-time employees.
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	Own resources - The Office of the CAO represents the linkage between Council and the Town's operations and is down with internal resources.

The Corporation of the Town of Cobourg

Municipal Service Profile Communications

Program		Service Overview		Service Level			
General Government		<p>Communications develops communications strategies to inform and engage the community about key initiatives and creates the tactics to execute those strategies. This can include proactive media relations, website management, social media and digital communication tools, advertising and digital analytics, brand management and creative services, strategic communications counsel and planning, public relations research, government relations, crisis communications, internal communications and marketing.</p>		Below Standard	At Standard	Above Standard	
Organizational Unit							
Administration - Communications							
Type of Service		Service Value		Performance and Benchmarking			
Internal and External		<p>Communications is responsible for the timely, accurate and transparent dissemination of information, as well as ensuring there is mutual understanding with the Town's various audiences. Through two-way communications, the unit works to make sure that the feedback and ideas of the Town's stakeholders inform the Town's decision-making process.</p>		<p>The Town has budgeted a total of \$255,514 in municipal taxation support for its communication function during the 2020 fiscal year, representing an average of \$28.52 per household. Based on our review of publicly available budget information for the selected comparator municipalities, we identified two municipalities with budgeted expenditures for communications (Port Hope and Essex), which provided an average level of taxation support for communications services of \$27.66 per household. We suggested that the absence of publicly available budget information concerning communications for other comparative communities should not necessarily be interpreted as the absence of a communications function but rather a reflection of differences in budget formats, with communications activities in other municipalities consolidated into other functional units as opposed to being disclosed separately.</p>			
Budget		Basis for Delivery					
Operating Costs	\$	255,514	<p>Essential - Communications are seen as essential to ensuring residents and other stakeholders are informed of municipal services, priorities and responses to emergencies and other events.</p>				
Revenues	\$	-					
Net Levy	\$	255,514					

The Corporation of the Town of Cobourg

Municipal Service Profile Communications

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> • Town staff and departments (internal) • Residents of the Town • Media • Other levels of government and agencies
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"> • Family members and other individuals that benefit indirectly from media and communication activities.
Service Output	The output of a service that fulfills a recognized client's need.	<ol style="list-style-type: none"> (1) Communications and information dissemination with respect to the Town's services, initiatives and other matters (2) Strategy development (3) Issues management
Service Output Level	The quantum of service outputs provided to direct clients.	On an annual basis, the Town's communications function issued a total of 59 press releases and 87 public notices. With respect to social media, the Town has a total of 12,327 followers on various platforms (Facebook, Twitter and Instagram) with an average of 10 social media posts made per week. Overall, a total of 34,530 people are reached by the Town's social media activities. As part of its Engage Cobourg program, the Town's communications function recorded a total of 634 registrations, leading to approximately 4,800 visitors to the Engage Cobourg site. The Engage Cobourg program launched 14 projects, with 2,287 project engagements.
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	Own resources - Communications is undertaken primarily through the Town's own resources, and will support community stakeholders such as LUSI and the Cobourg Police Service when needed.

Town of Cobourg

Municipal Service Profile Legislative Services

<div>Program</div> <div>General Government</div>		<div>Service Overview</div> <div>The Municipal Clerk provides secretariat support to Town Council and Committees, including the provision of advice to Council on legislative matters, preparation of agendas, reports and meeting minutes and the preparation of municipal by-laws. The Municipal Clerk is also responsible for record management from creation through retention to disposition; the administration of the Municipal Freedom of Information and Protection of Privacy Act (“MFIPPA”); the conduct of municipal and school board elections (every four years); the provision of lottery licenses, oaths, affidavits and other services to the general public; managing the document execution process for all formal documents; and administering the Town's processes for the acquisition and disposal of real property. The Legislative Services Department is also responsible for maintaining and providing access to all By-laws enacted, amended and repealed by Municipal Council.</div>		<div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> 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Town of Cobourg


Municipal Service Profile Legislative Services

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> Town Council Town departments Members of the general public accessing Town services Other municipalities that collaborate with the Town
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"> Individuals and organizations benefiting from the Town's services
Service Output	The output of a service that fulfills a recognized client's need.	<ol style="list-style-type: none"> Advice and assistance to Council and staff Meeting documents (agendas, minutes, reports) MFIPPA application processing Municipal by-laws Lottery licenses, commissioned oaths and affidavits and other public documents Real property acquisition and disposition
Service Output Level	The quantum of service outputs provided to direct clients.	<p>During 2019, the Town Clerk provided support to 33 Council meetings, 14 public meetings and 55 advisory and board meetings, producing 110 separate agenda packages. In addition to support for Council, committees and boards, the Town Clerk also:</p> <ul style="list-style-type: none"> Received 22 requests under MFIPPA, with 20 requests completed Issued 160 lottery licenses Recorded 313 death registrations Issued 120 marriage licenses, with 60 civil ceremonies performed
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	<p>Own resources - Legislative services are provided through the Town's own resources.</p>

The Corporation of the Town of Cobourg

Municipal Service Profile

Human Resources

Program			Service Overview						Service Level				
General Government			The Town's human resource activities include but are not limited to employee recruitment, occupational health and safety, attendance and disability management, pension and benefits, compensation management and the retention of legal and consulting services in respect of personnel matters.						Below Standard	At Standard	Above Standard		
						Basis of Delivery	Mandatory						
							Essential						
							Traditional Discretionary						
							Non-Traditional Discretionary						
Organizational Unit													
Human Resources													
Type of Service			Service Value						Performance and Benchmarking				
Internal			Effective human resources is necessary for achievement of an engaged and productive workforce that serves the community and delivers on Council priorities. It ensures compliance with personnel-related legislation, as well as statutory and contractual requirements established by the Canada Revenue Agency and the Town's benefit providers.						The Town has budgeted a total of \$530,408 in municipal taxation support for Human Resources during the 2020 fiscal year, which includes retiree benefits (\$95,000) that are not directly related to the human resources function, WSIB NEER surcharge costs (\$15,000) and one-time costs of \$160,000 for pay equity planning. As these are not considered to be incurred in connection with regular human resources functions, we have removed them from the budgeted level of municipal taxation support for the purposes of our comparison, resulting in an adjusted level of municipal taxation support of \$260,408, or an average of \$29.07 per household. In comparison to the selected municipal comparators for which costs relating to human resources is publicly available (10), the Town has the second lowest level of municipal taxation support for human resources, with the Town providing a level of taxation support per household that is 75% of the average of the comparator municipalities. Based on discussions with Town personnel and our understanding of human resources functions for similar sized municipalities, we have considered the differential in taxation support for human resources to be reflected of a lower level of service (particularly given the lower levels of staffing) as opposed to operating efficiencies. As such, we have considered the Town's service level to be below standard.				
Budget													
Operating Costs	\$	584,813											
Revenues	\$	(54,405)											
Net Levy	\$	530,408											

The Corporation of the Town of Cobourg


Municipal Service Profile Human Resources

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> Town employees Town management Senior government agencies (CRA, WSIB) Benefit providers
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"> Residents of the Town who benefit from the services delivered by the Town Town Council
Service Output	The output of a service that fulfills a recognized client's need.	<ol style="list-style-type: none"> Employee recruitment and retention Labour relations Occupational health and safety, disability management Employee and labour relations Pension and compensation management
Service Output Level	The quantum of service outputs provided to direct clients.	During 2019, the Town's human resources function provided support to 439 full and part-time employees, with total reported salaries of \$18.35 million.
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	Combined - The Town uses its own resources for the delivery of human resource services with specialized advisors (legal, consulting) utilized as required for specific situations.

The Corporation of the Town of Cobourg

Municipal Service Profile

Finance

Program		Service Overview		Service Level		
General Government		<p>Finance provides a wide range of administrative and financial services to Council, Town departments and the public, including (i) budgeting and financial planning, including asset management planning; (ii) financial policy and process development; (iii) taxation processing, including tax policy development; (iv) transaction processing (revenues and receipts, purchases and payables, payroll); (iv) external and internal financial reporting; and (v) grant applications and reporting. Finance is also responsible for procurement of goods and services, inventory management, sale of surplus assets and activities involving insurance and risk management.</p>		Below Standard	At Standard	Above Standard
Organizational Unit						
Finance						
Type of Service						
Internal and External						
Budget		Service Value		Performance and Benchmarking		
Operating Costs	\$ 704,206	<p>Finance contributes to the financial sustainability of the Town by undertaking financial planning, analysis and policy development that allows for the execution of Council's strategic direction. It facilitates the ability of other departments to deliver municipal services at the intended level of service by managing the procurement of goods and services and ensuring the timely and accurate processing of financial transactions, including the collection of revenues and payment of personnel and suppliers. Financial reporting also ensures transparency with respect to the Town's financial performance and position, providing Council, taxpayers, funding agencies and other parties with credible and timely financial information.</p>		<p>The Town has budgeted a total of \$660,206 in municipal taxation support for finance during the 2020 fiscal year, representing an average of \$73.70 per household. In comparison to the selected municipal comparators for which costs relating to financial services is publicly available (9), the Town has the fifth lowest level of municipal taxation support for financial services, with the Town providing a level of taxation support per household that is 74% of the average of the comparator municipalities.</p>		
Revenues	\$ (44,000)					
Net Levy	\$ 660,206					
		Basis for Delivery				
		<p>Mandatory – The <i>Municipal Act</i> establishes the requirement to appoint a treasurer and also establishes other requirements associated with the financial administration of municipalities. In addition, other legislation can mandate specific financial requirements (e.g. asset management planning as a requirement under the <i>Infrastructure For Jobs and Prosperity Act</i>).</p>				

The Corporation of the Town of Cobourg

Municipal Service Profile

Finance

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> Town Council Town departments Third parties involved in financial transaction with the Town Senior levels of government
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"> Individuals and organizations benefiting from the Town's services Senior levels of government
Service Output	The output of a service that fulfills a recognized client's need.	<ol style="list-style-type: none"> (1) Establishing of annual budgets (2) Developing financial policies, procedures, strategies and plans (3) Acquiring and providing financial resources (4) Providing information and advice on financial matters (5) Preparing and submitted all required financial reporting (6) Transaction processing
Service Output Level	The quantum of service outputs provided to direct clients.	<p>The Town's finance department provided transaction processing, reporting and analysis relating to all aspects of the Town's operations. During 2019, the finance department:</p> <ul style="list-style-type: none"> Managed taxation billings and collections for the Town, County and school boards, with total billings of \$46.2 million from 8,321 separate taxation accounts. Issued 2,920 cheques and 3,074 electronic fund transfers Processed payroll for 439 employees
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	Own resources - Financial services are provided through the Town's own resources.

Town of Cobourg

Municipal Service Profile Facilities Management

<div>Program</div> <div>General Government</div>		<div>Service Overview</div> <div>Facilities Management is responsible for maintenance of Victoria Hall interior, exterior and the co-ordination of long term maintenance and repair. Facilities oversees cleaning contracts, all maintenance contracts and the everyday operation of Victoria Hall. Facilities Management is responsible for ensuring regulatory and legislative compliance including but not limited to certificates related to the Technical Standards and Safety Authority (TSSA) and the Electrical Safety Authority (ESA), other safety regulations and fire code checks. Facilities is also responsible for the maintenance of the C. Gordon King Centre, Dressler House, Second Street Fire Hall, Henely Arcade, and Market Building.</div>		<div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> 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Town of Cobourg

Municipal Service Profile Facilities Management

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> Town departments occupying space in Town facilities Residents accessing services directly at Town facilities Regulatory agencies
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"> Residents of the Town who benefit from the services delivered through the Town's facilities
Service Output	The output of a service that fulfills a recognized client's need.	(1) Operational maintenance and management of facilities (2) Compliance with safety and regulatory authorities
Service Output Level	The quantum of service outputs provided to direct clients.	The Town's facilities management function is responsible for the maintenance of six municipal buildings.
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	Combined - The majority of the daily operations of Victoria Hall and other Town facilities is performed with the Town's own resources. Facilities also oversees cleaning contracts, and all third party maintenance contracts.

The Corporation of the Town of Cobourg

Municipal Service Profile Information Technology

Program		Service Overview		Service Level		
General Government		<p>Information Technology supports the investigation, development and implementation of new applications and technology designed to create efficiencies and service enhancements in all operational areas. IT also plans, builds, secures and sustains the enterprise architecture required to support all software applications, computer equipment and telecommunications networks used in support of municipal service delivery. IT also provides the Town with information and data management, information security and data analysis, including protection from and responses to cybersecurity attacks.</p>		Below Standard	At Standard	Above Standard
Organizational Unit						
Information Technology						
Type of Service						
Internal						
Budget		Service Value		Performance and Benchmarking		
Operating Costs	\$ 346,530	<p>IT provides cost effective information technology related services to staff and partners of the Town that allows them to be effective and innovative in their jobs.</p>		<p>The Town has budgeted a total of \$340,530 in municipal taxation support for information technology during the 2020 fiscal year, representing an average of \$38.01 per household. In comparison to the selected municipal comparators for which costs relating to information technology is publicly available (10), the Town has the second lowest level of municipal taxation support for information technology, with the Town providing a level of taxation support per household that is 77% of the average of the comparator municipalities.</p>		
Revenues	\$ (6,000)					
Net Levy	\$ 340,530					
		Basis for Delivery				
		<p>Essential – Information technology is critical to the effective and efficient delivery of municipal services.</p>				

The Corporation of the Town of Cobourg

Municipal Service Profile Information Technology

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> Town departments Town employees Local Area Municipalities Other public sector partners
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"> Residents and organizations that benefit from services provided by the Town
Service Output	The output of a service that fulfills a recognized client's need.	<ol style="list-style-type: none"> Planning IT systems management and support IT and information security Advice and assistance to other Town departments Information data management Data analysis (GIS)
Service Output Level	The quantum of service outputs provided to direct clients.	Information technology is responsible for meeting the hardware, software, peripheral and telecommunication requirements of the Town's 400+ full and part-time employees. It is responsible for the management and maintenance of servers, a number of key software programs (e.g. Great Plains, Cityworks) and cyber security risk management, including the detection and response to attempted cyber intrusions.
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	Own resources - Information technology operational services are provided by the Town through its own resources.

Town of Cobourg

Municipal Service Profile

Planning Services - Development Applications

<div>Committee</div> <div>Planning and Development</div>		<div>Service Overview</div> <div>The Planning Department is responsible for the review, processing and approval of all planning applications under the Planning Act, R.S.O 1990, c.P. 19, as amended, and heritage applications under the Ontario Heritage Act, R.S.O 1990, c.O. 18, as amended.</div>		<div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> 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Town of Cobourg


Municipal Service Profile Planning Services - Development Applications

Profile Component	Definition																									
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> Town departments involved in or affected by planning and growth issues Members of the development community Property owners consulted as part of the planning application process Heritage property owners 																								
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"> Residents and property owners that benefit from planning activities Community stakeholder groups with interests in development decisions 																								
Service Output	The output of a service that fulfills a recognized client's need.	(1) Development application processing and approvals (including consultation) (2) Assistance and advice to development community (3) Assistance and advice to Town departments (4) Special planning and heritage projects																								
Service Output Level	The quantum of service outputs provided to direct clients.	During 2019, the Town processed a total of 128 planning applications (2018 - 97) <table> <thead> <tr> <th></th><th>2018</th><th>2019</th></tr> </thead> <tbody> <tr> <td>Minor variances</td><td>2</td><td>9</td></tr> <tr> <td>Consents</td><td>7</td><td>19</td></tr> <tr> <td>Site plan approvals</td><td>2</td><td>9</td></tr> <tr> <td>Zoning By-Law amendments</td><td>1</td><td>6</td></tr> <tr> <td>Plans of subdivision and condominium</td><td>4</td><td>7</td></tr> <tr> <td>Official Plan amendments</td><td>1</td><td>2</td></tr> <tr> <td>Heritage permits</td><td>80</td><td>75</td></tr> </tbody> </table>		2018	2019	Minor variances	2	9	Consents	7	19	Site plan approvals	2	9	Zoning By-Law amendments	1	6	Plans of subdivision and condominium	4	7	Official Plan amendments	1	2	Heritage permits	80	75
	2018	2019																								
Minor variances	2	9																								
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Official Plan amendments	1	2																								
Heritage permits	80	75																								
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	Own resources - Planning services are provided primarily by Town personnel, with consultants used for specialized planning activities.																								

Town of Cobourg

Municipal Service Profile

Planning Services - Other Planning Services

Committee		Service Overview		Service Level				
Planning and Development		<p>The Planning Department provides additional support to residents, businesses and the Corporation through (1) long-range planning and strategic planning; (2) heritage planning and approvals; (3) specialized planning and heritage projects; and (4) the administration of two Community Improvement Plans (Tannery District, Downtown Cobourg Vitalization), with a third CIP (affordable housing) under development.</p>			Below Standard	At Standard	Above Standard	
Function				Basis of Delivery	Mandatory			
Planning					Essential			
Committee of Adjustment					Traditional Discretionary			
Heritage		Non-Traditional Discretionary						
Type of Service		Service Value		Performance and Benchmarking				
Internal and External		Planning and Development ensures that growth in the community proceeds in a manner that is consistent with the Town's vision as defined in the Official Plan. Effective planning contributes towards maximizing land and infrastructure utilization and minimizing environmental pressures while preserving the atmosphere and image of the various communities within the Town.		Please refer to the service profile for Planning Services - Development Applications for benchmarking information concerning the Town's planning services.				
Budget		Basis for Delivery						
Operating Costs	\$ 585,773	<p>Mandatory – The <i>Planning Act</i> establishes the responsibility for municipalities to make local planning decisions that will determine the future of their community. The <i>Planning Act</i> also requires municipalities to ensure planning decisions and planning documents are consistent with the Provincial Policy Statement, conform with the Place to Grow Growth Plan and are in conformity with the municipal official plan.</p>						
Revenues	\$ (130,000)							
Net Levy	\$ 455,773							

Town of Cobourg

Municipal Service Profile

Planning Services - Other Planning Services

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> Town departments involved in or affected by planning and growth issues Members of the development community Property owners consulted as part of the planning application process Heritage property owners Property owners within Community Improvement Plan areas
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"> Residents and property owners that benefit from planning activities Community stakeholder groups with interests in development decisions
Service Output	The output of a service that fulfills a recognized client's need.	(1) Official Plan updates (3) Assistance and advice to development community (4) Assistance and advice to Town departments (5) Special planning and heritage projects (6) Community improvement plan administration (2 + 1 in development)
Service Output Level	The quantum of service outputs provided to direct clients.	The Town undertakes a range of planning activities, including the administration of three community improvement plans.
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	Own resources - Planning services are provided primarily by Town personnel, with consultants used for specialized planning activities.

Town of Cobourg

Municipal Service Profile Building Services

<div>Committee</div> <div>Protection</div>		<div>Service Overview</div> <div>The Building Department is responsible for administering permit applications and issuance, conducting inspections in accordance with the Ontario Building Code and the Town of Cobourg's Comprehensive Zoning By-law, as well as other applicable laws and regulations to ensure the standards for construction and plumbing are consistent throughout the Province. Through plans review and site inspections, staff ensure that the design and construction of new structures comply with the Ontario Building Code. In addition, the Building Department is also responsible for the inspection of properties and administration of directives as set out through the Property Standards By-law and Clearing of Lands By-law.</div>		<div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> 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Town of Cobourg

Municipal Service Profile Building Services

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> Individuals or companies undertaking construction, renovation or other building-related projects that require permits
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"> Individuals purchasing homes directly from contractors/developers Individuals purchasing homes on the resale market Title insurers who rely on building approvals
Service Output	The output of a service that fulfills a recognized client's need.	<ol style="list-style-type: none"> Reviews of construction plans as part of the building permit issuance process Inspections during construction Final occupancy inspections Assistance and advice on building and zoning matters
Service Output Level	The quantum of service outputs provided to direct clients.	During 2019, the Town issued a total of 477 permits with an associated construction value of \$28.7 million. In comparison, the Town issued 493 permits in 2018, with an associated value of \$64.8 million.
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	Own resources - Building services are provided primarily through the Town's own resources.

THE CORPORATION OF THE TOWN OF COBOURG

Municipal Service Profile Joint Animal Control

<div>Committee</div> <div>Protection</div>			<div>Service Overview</div> <div>The Town provides animal control services in conjunction with five neighbouring municipalities (Port Hope, Alnwick/Haldimand, Cramahe, Alderville and Hamilton). Animal control is outsourced to a third party who administers the management, care and adoption of cats and dogs in the community, including dog licensing and the operation of the Shelter of Hope. In addition, Animal Control works with other community organizations to foster animal welfare initiatives.</div>			<div></div> <div></div>											
<div>Function</div> <div>Joint Animal Control</div>			<div>Basis of Delivery</div> <div>Mandatory</div> <div>Essential</div> <div>Traditional Discretionary</div> <div>Non-Traditional Discretionary</div>			<div>Service Level</div> <div>Below Standard</div> <div>At Standard</div> <div>Above Standard</div>											
<div>Type of Service</div> <div>External</div>			<div>Performance and Benchmarking</div> <div>The Town has budgeted a total of \$89,632 in municipal taxation support for animal control during the 2020 fiscal year, representing an average of \$10.01 per household. In comparison to the selected municipal comparators for which costs relating to animal control is publicly available (9), the Town has the second highest level of municipal taxation support for animal control, with the Town providing a level of taxation support per household that is double the average of the comparator municipalities.</div>														
<div>Budget</div> <table><tr><td>Operating Costs</td><td>\$</td><td>101,632</td></tr><tr><td>Revenues</td><td>\$</td><td>(12,000)</td></tr><tr><td>Net Levy</td><td>\$</td><td>89,632</td></tr></table>			Operating Costs	\$	101,632	Revenues	\$	(12,000)	Net Levy	\$	89,632	<div>Service Value</div> <div>Animal Control contributes towards the goal of establishing the community as a place where all pets have a caring, respectful and responsible home. The focus of Animal Control and the Town in general, is to expand the scope of animal services in order to reduce and eventually eliminate euthanasia of healthy adoptable cats and dogs.</div>					
Operating Costs	\$	101,632															
Revenues	\$	(12,000)															
Net Levy	\$	89,632															
			<div>Basis for Delivery</div> <div>Essential – Animal control is viewed as addressing public health and safety by managing animal populations in the community.</div>														




THE CORPORATION OF THE TOWN OF COBOURG

Municipal Service Profile Joint Animal Control

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> • Owners of dogs and cats in the community • Residents affected by nuisance animals • Animal welfare groups supported by the Town's efforts
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"> • Residents of the community who benefit from effective animal control measures
Service Output	The output of a service that fulfills a recognized client's need.	(1) Cat identification (2) Dog licensing (3) Management of cat and dog populations (spaying/nurturing, sheltering, adoptions) (4) Support for animal welfare groups
Service Output Level	The quantum of service outputs provided to direct clients.	On an annual basis, the Joint Animal Control Board issues approximately 1,000 dog tags per year.
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	Shared service - Animal control is administered through a joint municipal board comprising of five area municipalities.

THE CORPORATION OF THE TOWN OF COBOURG

Municipal Service Profile Bylaw Enforcement

<table><tr><th colspan="3">Committee</th></tr><tr><td colspan="3">Protection</td></tr></table>	Committee			Protection			<table><tr><th colspan="2">Service Overview</th></tr><tr><td colspan="2">By-law Enforcement ensures compliance with the Town's bylaws, both on public and private properties, including but not limited to building codes, property standards, parking, taxi regulation and smoking. Enforcement and compliance is conducted on a complaint basis, with additional proactive approaches through specific initiatives and blitz and in response to community complaints. By-Law enforcement encompasses the preparation of various by-laws, the administration of permits (signs, liquor licensing, pools), and the setting of fines and prosecutions of POA matters.</td></tr></table>	Service Overview		By-law Enforcement ensures compliance with the Town's bylaws, both on public and private properties, including but not limited to building codes, property standards, parking, taxi regulation and smoking. Enforcement and compliance is conducted on a complaint basis, with additional proactive approaches through specific initiatives and blitz and in response to community complaints. By-Law enforcement encompasses the preparation of various by-laws, the administration of permits (signs, liquor licensing, pools), and the setting of fines and prosecutions of POA matters.		<table><tr><th colspan="2"></th><th colspan="3">Service Level</th></tr><tr><th colspan="2"></th><th>Below Standard</th><th>At Standard</th><th>Above Standard</th></tr><tr><td rowspan="4">Basis of Delivery</td><td>Mandatory</td><td colspan="3" rowspan="4"></td></tr><tr><td>Essential</td></tr><tr><td>Traditional Discretionary</td></tr><tr><td>Non-Traditional Discretionary</td></tr></table>			Service Level					Below Standard	At Standard	Above Standard	Basis of Delivery	Mandatory				Essential	Traditional Discretionary	Non-Traditional Discretionary
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THE CORPORATION OF THE TOWN OF COBOURG

Municipal Service Profile Bylaw Enforcement

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> Residents lodging complaints with respect to by-law non-compliance Businesses operating under Town by-laws and permitting requirements
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"> Residents of and visitors to the community that benefit from by-law enforcement Consumers purchasing goods and/or services from businesses operating under Town by-laws and permitting requirements
Service Output	The output of a service that fulfills a recognized client's need.	<ol style="list-style-type: none"> Responses to specific complaints Inspections POA prosecutions By-law preparation
Service Output Level	The quantum of service outputs provided to direct clients.	During 2019, the Town issued a total of 86 sign permits (2018 - 121), 14 pool permits (2018 - 10) and 2 liquor license permits (2018 - 1). During 2019, a total of 100 prosecutions were undertaken with respect to by-law enforcement, compared to 76 in 2018, with the majority of prosecutions relating to parking infractions (2019 - 82, 2018 - 60).
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	Own resources - By-law enforcement is provided primarily by Town personnel.

Town of Cobourg

Municipal Service Profile Engineering

<div>Committee</div> <div>Public Works</div> <div>Functional Unit</div> <div>Engineering</div> <div>Type of Service</div> <div>Internal and External</div> <div>Budget</div> <table><tr><td>Operating Costs</td><td>\$</td><td>280,000</td></tr><tr><td>Revenues</td><td>\$</td><td>(74,000)</td></tr><tr><td>Net Levy</td><td>\$</td><td>206,000</td></tr></table>	Operating Costs	\$	280,000	Revenues	\$	(74,000)	Net Levy	\$	206,000	<div>Service Overview</div> <p>Engineering is responsible for the overall vision, planning, budgeting, management and implementation of the Town's Infrastructure and Transportation services. In addition to its administrative function, Engineering is also responsible for administering the design and construction of linear infrastructure (roads, storm and sanitary collection systems), including project management, contract documents, warranty and inspections. Engineering is responsible for master planning for roads and wastewater, traffic studies and analytics, environmental assessments, data collection and analysis. Engineering reviews all civil related technical aspects for all subdivision and site plan development review, managing developer securities and lot grading completion and certification, conducting site inspections and providing recommendations for assumption of subdivision.</p>	<table><tr><td colspan="2"></td><td colspan="3">Service Level</td></tr><tr><td colspan="2"></td><td>Below Standard</td><td>At Standard</td><td>Above Standard</td></tr><tr><td rowspan="4">Basis of Delivery</td><td>Mandatory</td><td colspan="3" rowspan="4"></td></tr><tr><td>Essential</td></tr><tr><td>Traditional Discretionary</td></tr><tr><td>Non-Traditional Discretionary</td></tr></table>			Service Level					Below Standard	At Standard	Above Standard	Basis of Delivery	Mandatory				Essential	Traditional Discretionary	Non-Traditional Discretionary
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<div>Service Value</div> <p>The Town's transportation and infrastructure are resources that contribute towards the protection of public health, support the Cobourg economy and contribute towards the quality of life of residents.</p>	<div>Performance and Benchmarking</div> <p>The Town has budgeted a total of \$3,640,755 in municipal taxation support for engineering and roads-related operating activities (roads, sidewalks, streetlights, crossing guards) during the 2020 fiscal year, representing an average of \$13,687 per lane kilometer of the municipal road network. In comparison to the selected municipal comparators for which costs relating to public works/roads is publicly available (12), the Town's level of taxation support for engineering and other roads-related costs is in the mid-range of the comparator municipalities, with the Town providing a level of taxation support that is 117% of the comparator average. We note, however, that a number of the comparator municipalities have significantly larger road networks, which we believe misrepresents their costs by (1) reducing the amount of fixed costs by lane kilometer by spreading fixed costs over a larger number of lane kilometers; and (2) including rural roads in the determination of cost per lane kilometer, notwithstanding the fact that rural roads have lower maintenance standards (and maintenance costs) than urban roads. Accordingly, if municipalities with significantly larger road networks (i.e. greater than 300 lane kilometers) are excluded from the analysis, the Town's level of taxation support per lane kilometer is 92% of the average of the comparator municipalities.</p>																												
<div>Basis for Delivery</div> <p>Mandatory – Section 44(1) of the Municipal Act establishes the Town's responsibility to keep highways and bridges under its jurisdiction "in a state of repair that is reasonable in the circumstances".</p>																													


Town of Cobourg

Municipal Service Profile Engineering

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> Town departments requiring assistance and advice on development, infrastructure, transportation and/or environmental matters Contractors, developers and other parties involved in infrastructure projects Regulatory agencies and other third parties (MECP, MTO, GRCA Northumberland County)
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"> Residents and businesses that benefit from transportation and infrastructure services
Service Output	The output of a service that fulfills a recognized client's need.	<ol style="list-style-type: none"> Short and long-term transportation and infrastructure planning Engineering reviews and recommendations Capital project management Advice and assistance on infrastructure and development matters Community engagement and communications Data collection, analysis and reporting
Service Output Level	The quantum of service outputs provided to direct clients.	The Town maintains a road network comprised of 266 lane kilometers for roadways, with a total budget for Public Works of \$6.7 million in 2019.
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	Combined - Engineering is undertaken primarily through the Town's internal resources, with third party consultants retained for specific services (master planning, project design, inspection and contract management).

Town of Cobourg

Municipal Service Profile Roads and Sewers

<table><tr><th colspan="2">Committee</th></tr><tr><td colspan="2">Public Works</td></tr></table>	Committee		Public Works		<table><tr><th colspan="2">Service Overview</th></tr><tr><td colspan="2">Public Works oversees and is responsible for all road, sanitary and stormwater maintenance activities within the Town's right-of-way, which includes (i) winter control for roads and sidewalks (patrol, plowing, sanding and salting); (ii) roads and bridge repair (pothole patching, utility cut repairs, crack sealing, limited resurfacing); (iii) roadside maintenance (culvert, curb & gutter maintenance, repairs nad replacement, shoulder maintenance, brushing and ditching, roadside mowing, street sweeping, debris and invasive species removal); (iv) maintenance of signage and traffic signals; (v) streetlight maintenance; and (vi) sidewalk / boardwalk / street furniture repair and replacement. Public Works is also responsible for ensuring the completion of legislative requirements (e.g. biennial bridge inspections, annual sign reflectiveness testing, road patrolling).</td></tr></table>	Service Overview		Public Works oversees and is responsible for all road, sanitary and stormwater maintenance activities within the Town's right-of-way, which includes (i) winter control for roads and sidewalks (patrol, plowing, sanding and salting); (ii) roads and bridge repair (pothole patching, utility cut repairs, crack sealing, limited resurfacing); (iii) roadside maintenance (culvert, curb & gutter maintenance, repairs nad replacement, shoulder maintenance, brushing and ditching, roadside mowing, street sweeping, debris and invasive species removal); (iv) maintenance of signage and traffic signals; (v) streetlight maintenance; and (vi) sidewalk / boardwalk / street furniture repair and replacement. Public Works is also responsible for ensuring the completion of legislative requirements (e.g. biennial bridge inspections, annual sign reflectiveness testing, road patrolling).		<table><tr><th colspan="2"></th><th colspan="3">Service Level</th></tr><tr><th colspan="2"></th><th>Below Standard</th><th>At Standard</th><th>Above Standard</th></tr></table>			Service Level					Below Standard	At Standard	Above Standard
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Town of Cobourg

Municipal Service Profile Roads and Sewers

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> Residents and visitors that utilize the Town's road network Private and public sector organizations that benefit from road transportation Property owners protected from flooding by effective stormwater management
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"> Residents of and organizations in the Town that benefit from the effective movement of people and goods
Service Output	The output of a service that fulfills a recognized client's need.	<ol style="list-style-type: none"> (1) Winter roads maintenance (2) Road and bridge maintenance and repairs (3) Roadside maintenance (4) Stormwater management infrastructure maintenance (5) Maintenance of signage and traffic signals (6) Sidewalk maintenance and repairs (7) Sanitary main maintenance and repairs
Service Output Level	The quantum of service outputs provided to direct clients.	The Town performs year-round maintenance activities on 266 lane kilometers of roadways and operates one Public Works depot. Public Works maintains a fleet of 40 vehicles and equipment units, with a total of 132,964 kilometers driven and 1,339 equipment operating hours during 2019.
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	Own Resources - Roads maintenance is performed predominantly by the Town's own resources, although contractors and consultants will be retained as required to provide specialized services (e.g. mandated bridge inspections, streetlight maintenance) or to supplement Town resources during peak demand periods.

Town of Cobourg

Municipal Service Profile Crossing Guards

Committee		Service Overview		Service Level			
Public Works		<p>The Town provides school crossing guards at seven locations within the community.</p>		Below Standard	At Standard	Above Standard	
Functional Unit							
Roads and Sewers							
Type of Service							
External		Service Value		Performance and Benchmarking			
Budget		<p>School crossing guards control the safe passage of students to and from elementary schools through busy and/or hazardous intersections.</p>		<p>Please refer to the service profile for Engineering for an analysis of Public Works costs, which includes crossing guards.</p>			
Operating Costs	\$						77,999
Revenues	\$						-
Net Levy	\$						77,999
		Basis for Delivery					
		<p>Traditional Discretionary - The provision of school crossing guards is a service provided by a number of similar sized municipalities.</p>					




Town of Cobourg

Municipal Service Profile Crossing Guards

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> School-aged children benefiting from controlled road crossings Vehicle operators benefiting from controlled road crossings
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"> Local school boards benefiting from controlled road crossings Families of school-aged children
Service Output	The output of a service that fulfills a recognized client's need.	(1) Supervision and control of road crossings in school areas
Service Output Level	The quantum of service outputs provided to direct clients.	The Town provides crossing guards at seven locations in the community.
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	Own Resources - The Town typically employs eight part-time school crossing guards and two spare guards.

Town of Cobourg

Municipal Service Profile Transit

<table><tr><th colspan="2">Committee</th></tr><tr><td colspan="2">Public Works</td></tr></table>	Committee		Public Works		<table><tr><th colspan="2">Service Overview</th></tr><tr><td colspan="2">The Town provides a fully accessible conventional transit service that operates two routes that are completed in a one hour timeframe. Conventional transit service is provided seven days a week, with 13.5 hours of daily service Monday to Friday (6:15 am to 7:45 pm), 10.5 hours of daily service on Saturdays (8:15 am to 6:45 pm) and 7 hours of daily service on Sundays (8:45 am to 3:45 pm). The Town also provides a specialized (pre-booking) transit service for individuals that are require additional accommodations. Specialized transit is available from 6:15 am to 7:45 pm Monday to Friday and currently is operating a trial extended program until 10pm M-F. Wheels also operates for 10.5 hours on Saturday (8:15 am to 6:45 pm) and 7 hours on Sunday (8:45 am to 3:30 pm)</td></tr></table>	Service Overview		The Town provides a fully accessible conventional transit service that operates two routes that are completed in a one hour timeframe. Conventional transit service is provided seven days a week, with 13.5 hours of daily service Monday to Friday (6:15 am to 7:45 pm), 10.5 hours of daily service on Saturdays (8:15 am to 6:45 pm) and 7 hours of daily service on Sundays (8:45 am to 3:45 pm). The Town also provides a specialized (pre-booking) transit service for individuals that are require additional accommodations. Specialized transit is available from 6:15 am to 7:45 pm Monday to Friday and currently is operating a trial extended program until 10pm M-F. Wheels also operates for 10.5 hours on Saturday (8:15 am to 6:45 pm) and 7 hours on Sunday (8:45 am to 3:30 pm)		<table><tr><th colspan="2" rowspan="2"></th><th colspan="3">Service Level</th></tr><tr><th>Below Standard</th><th>At Standard</th><th>Above Standard</th></tr><tr><td rowspan="4">Basis of Delivery</td><td>Mandatory</td><td colspan="3" rowspan="4"></td></tr><tr><td>Essential</td></tr><tr><td>Traditional Discretionary</td></tr><tr><td>Non-Traditional Discretionary</td></tr></table>			Service Level			Below Standard	At Standard	Above Standard	Basis of Delivery	Mandatory				Essential	Traditional Discretionary	Non-Traditional Discretionary
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Town of Cobourg

Municipal Service Profile Transit

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> Individuals utilizing conventional and specialized transit
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"> Residents of the community that benefit from reduced traffic volumes Organizations that benefit from the movement of workers and customers by public and specialized transit
Service Output	The output of a service that fulfills a recognized client's need.	<ol style="list-style-type: none"> (1) Scheduled conventional transit service (2) Specialized transit service (by reservation) (3) Fleet maintenance (4) Transit planning
Service Output Level	The quantum of service outputs provided to direct clients.	During 2019, the Town operated a total of 5,204 hours on Route 1 and 4,730 hours on Route 2 for a total of 10,114 service hours, with a total of 78,621 conventional transit passengers.
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	Third Party Provider - The Town utilizes an external contractor for the delivery of conventional and specialized transit services. Town staff administer the contract and special projects related to transit.

Town of Cobourg

Municipal Service Profile Environmental Services

<table><tr><th colspan="2">Committee</th></tr><tr><td colspan="2">Public Works</td></tr></table> <table><tr><th colspan="2">Functional Unit</th></tr><tr><td colspan="2">Environmental Services</td></tr></table> <table><tr><th colspan="2">Type of Service</th></tr><tr><td colspan="2">External</td></tr></table> <table><tr><th colspan="2">Budget</th></tr><tr><td>Operating Costs</td><td>\$ 3,795,050</td></tr><tr><td>Revenues</td><td>\$ (3,795,050)</td></tr><tr><td>Net Levy</td><td>\$ -</td></tr></table>	Committee		Public Works		Functional Unit		Environmental Services		Type of Service		External		Budget		Operating Costs	\$ 3,795,050	Revenues	\$ (3,795,050)	Net Levy	\$ -	<table><tr><th colspan="2">Service Overview</th></tr><tr><td colspan="2">The Town operates a wastewater collection and treatment system that consists of two wastewater treatment plants and more than 100 kilometers of collection mains. In addition to wastewater treatment, Environmental Services also performs required maintenance of the wastewater pumping stations (storm and sanitary), laboratory testing, reporting to the regulatory agencies, processes landfill leachate for Northumberland County and septic waste, coordinated environmental spill cleanups and enforces the Town's Sewer Use By-law.</td></tr></table>	Service Overview		The Town operates a wastewater collection and treatment system that consists of two wastewater treatment plants and more than 100 kilometers of collection mains. In addition to wastewater treatment, Environmental Services also performs required maintenance of the wastewater pumping stations (storm and sanitary), laboratory testing, reporting to the regulatory agencies, processes landfill leachate for Northumberland County and septic waste, coordinated environmental spill cleanups and enforces the Town's Sewer Use By-law.		<table><tr><th colspan="2"></th><th colspan="3">Service Level</th></tr><tr><th colspan="2"></th><th>Below Standard</th><th>At Standard</th><th>Above Standard</th></tr><tr><td rowspan="4">Basis of Delivery</td><td>Mandatory</td><td colspan="3" rowspan="4"></td></tr><tr><td>Essential</td></tr><tr><td>Traditional Discretionary</td></tr><tr><td>Non-Traditional Discretionary</td></tr></table>			Service Level					Below Standard	At Standard	Above Standard	Basis of Delivery	Mandatory				Essential	Traditional Discretionary	Non-Traditional Discretionary
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Town of Cobourg

Municipal Service Profile Environmental Services

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> Property owners that benefit from wastewater collection and treatment activities Regulatory agencies receiving reports concerning wastewater treatment Northumberland County benefits from the landfill leachate processing Risk Management Officials as required by the Drinking Water Source Protection Act
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"> Town residents and visitors that benefit from effective treatment of wastewater Bulk chemical purchased jointly with neighbouring municipalities
Service Output	The output of a service that fulfills a recognized client's need.	<ol style="list-style-type: none"> (1) Wastewater collection and treatment (2) Laboratory testing (3) Regulatory reporting (4) Environmental programs
Service Output Level	The quantum of service outputs provided to direct clients.	On an annual basis, the Town treats more than 5.5 million cubic meters of wastewater. In addition, Northumberland County transports approximately 42,000 m3 of landfill leachate for processing annually.
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	Own Resources - Wastewater treatment and environmental services activities are undertaken predominantly through the use of the Town's own resources.

Town of Cobourg

Municipal Service Profile Parking

Committee		Service Overview				Service Level			
Public Works		<p>The Town provides a combination of short-term on-street parking and longer-term off-street parking (parking lots) to support residents, businesses and other activities. In addition to the maintenance of parking facilities, the Town also enforces related parking bylaws.</p>		Basis of Delivery		Below Standard		At Standard	Above Standard
Functional Unit									
Parking									
Type of Service									
External		Service Value		Performance and Benchmarking		The Town generates a profit from parking operations, resulting in no municipal tax support.			
Budget		<p>Effective parking management balances street parking needs for residents and visitors and the commercial and transportation needs of the community. It also ensures that traffic flows during peak times are not impeded, emergency vehicles have access to buildings and water connections and persons with accessibility parking permits have access to designated accessible parking spaces.</p>							
Operating Costs	\$ 529,925			Basis for Delivery					
Revenues	\$ (687,500)			<p>Traditional Discretionary – Parking operations are routinely managed by municipalities of comparable size.</p>					
Net Levy	\$ (157,575)								

Town of Cobourg

Municipal Service Profile Parking

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> Vehicle drivers requiring parking
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"> Local businesses and organizations that benefit from vehicle traffic Pedestrians and motorists that benefit from effective parking management
Service Output	The output of a service that fulfills a recognized client's need.	(1) Parking infrastructure maintenance (2) Parking bylaw enforcement
Service Output Level	The quantum of service outputs provided to direct clients.	The Town currently manages 257 on-street parking spots and 849 additional spots in parking lots. During 2019, the Town issued a total of 4,412 parking infraction notices.
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	Combined - Parking services are delivered through a combination of the Town's resources and external contractors.

Town of Cobourg

Municipal Service Profile GIS

<div>Committee</div> <div>Public Works</div>		<div>Service Overview</div> <div>GIS was implemented through a strategic plan beginning in 2004. The department carries out maintenance and expansion of the system and consolidation of spatial data into one corporate repository. GIS is a corporate service which all Town departments benefit from through in house base mapping, mapping of assets and thematic datasets, web maps, hard copy maps, data queries, data analysis, reporting and larger solutions like Cityworks and ArcGIS online solutions such as Survey123, Collector, and Story Maps.</div>		<div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> 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Town of Cobourg

Municipal Service Profile GIS

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> Residents have access to public facing applications Town staff utilize GIS services for infrastructure mapping, asset management, planning, Developers can obtain access to infrastructure mapping Lakefront Utilities Service Inc (LUSI) receive GIS support services for water infrastructure mapping
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"> Residents and/or organizations in the Town that benefit from effective information management.
Service Output	The output of a service that fulfills a recognized client's need.	<ol style="list-style-type: none"> (1) Maps (infrastructure, plow routes, zoning, regulated areas, emergency routes, etc) (2) Asset Management data models (3) Work Order system (4) Building permit tracking system (5) Property boundaries and ownership (6) Where's my bus application (transit bus tracking system-public facing)
Service Output Level	The quantum of service outputs provided to direct clients.	
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	Own resources - GIS activities are undertaken predominantly through the use of the Town's own resources with the occasional requirement for consultation and training from service provider.

Town of Cobourg

Municipal Service Profile Parks, Horticulture and Forestry

<div>Committee</div> <div>Parks and Recreation</div>		<div>Service Overview</div> <div><p>Parks, horticulture and forestry provides a range of property management and maintenance services, including:</p><ul style="list-style-type: none">- maintenance and care of the Town's 24 parks, parkettes and playgrounds- forestry services, including the tree planting, tree trimming and pruning and the removal of potential hazards- maintenance and of outdoor sports fields and courts, including 15 ball diamonds, 10 soccer fields, 6 tennis courts, 1 basketball court, beach volleyball court, one splash pad and one rugby field</div>		<div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> 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Town of Cobourg

Municipal Service Profile Parks, Horticulture and Forestry

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> Residents using Town parks, sports fields and open spaces
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"> Residents and visitors to the community Area businesses and organizations positively impacted by horticulture programs
Service Output	The output of a service that fulfills a recognized client's need.	<ul style="list-style-type: none"> (1) Maintenance of parks and open spaces (2) Maintenance of flower beds and other horticultural displays (3) Maintenance of sports fields, courts and other outdoor recreational facilities (4) Maintenance of forested areas (5) Maintenance of roadside areas
Service Output Level	The quantum of service outputs provided to direct clients.	<ul style="list-style-type: none"> Total registered utilization of the Town's outdoor facilities (representing utilization arranged through the Town as opposed to informally) amounted to 2,747 hours, of which 1,410 were revenue generating hours and 1,337 were community hours provided at no cost. During 2019, 935 tree inspections were conducted in 2019, with 164 trees removed and 150 trees planted.
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	Own Resources - Parks, horticulture and forestry services are provided primarily by the Town's resources.

Town of Cobourg

Municipal Service Profile Aquatics

<div>Committee</div> <div>Parks and Recreation</div>			<div>Service Overview</div> <div>Aquatics provides lifeguard services to Centennial Pool and Victoria Beach.</div>			<div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> 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Town of Cobourg

Municipal Service Profile Aquatics

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> Individuals using Centennial Pool and Victoria Beach
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"> Family members that benefit from the supervision and protection provided by the Town's lifeguards
Service Output	The output of a service that fulfills a recognized client's need.	(1) Lifeguard supervision and response
Service Output Level	The quantum of service outputs provided to direct clients.	Staff have estimated that approximately 2,500 to 5,000 people attend the Town beach and waterfront during weekdays, with attendance increasing to 8,000 to 15,000 people attend the beach and waterfront during weekends.
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	Own Resources - The Town uses its own resources for the provision of lifeguard and other aquatic programming.

Town of Cobourg

Municipal Service Profile Marina and Victoria Harbour

<div>Committee</div> <div>Parks and Recreation</div>		<div>Service Overview</div> <div>The Town operates a small craft marina adjacent to the Rotary Waterfront Park that offers a range of services to boaters and guests, including boat launch and extraction, washrooms, showers, laundry facilities, refuelling and grey water/black water pump outs. The Town also maintains operates a dredge to maintain water depths in the harbour entrance and other areas and performs maintenance on walkways and other public areas.</div>		<div><div></div><div>Service Level</div><div><div>Below Standard</div><div>At Standard</div><div>Above Standard</div></div></div>											
<div>Functional Unit</div> <div>Marina</div>		<div>Basis of Delivery</div> <div><div>Mandatory</div><div>Essential</div><div>Traditional Discretionary</div><div>Non-Traditional Discretionary</div></div>		<div></div>											
<div>Type of Service</div> <div>External</div>		<div>Service Value</div> <div>The Cobourg Marina provides an economic contribution to the Town through the attraction of visitors to the community and associated revenues for the Town and spending in the community. The Cobourg Marina also hosts festivals and other special events that are attended by residents of the community, providing entertainment options and enhancing the overall quality of life.</div>		<div>Performance and Benchmarking</div> <div>Please refer to the service profile for Parks, Horticulture and Forestry for benchmarking information relating to Parks and Recreation, which includes the marina, harbour and other waterfront infrastructure. We note that the marina does not require any taxation funding, with user fees sufficient to cover operating costs, while other components of the Town's waterfront infrastructure requires some level of taxation support.</div>											
<div>Budget</div> <table><tr><td>Operating Costs</td><td>\$</td><td>1,028,635</td></tr><tr><td>Revenues</td><td>\$</td><td>(812,540)</td></tr><tr><td>Net Levy</td><td>\$</td><td>216,095</td></tr></table>		Operating Costs	\$	1,028,635	Revenues	\$	(812,540)	Net Levy	\$	216,095					
Operating Costs	\$	1,028,635													
Revenues	\$	(812,540)													
Net Levy	\$	216,095													

Town of Cobourg

Municipal Service Profile Marina and Victoria Harbour

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> Boaters using the Cobourg Marina. Residents and visitors attending festivals and other special events at the Cobourg Marina.
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"> Local businesses that benefit from spin-off spending from marina customers.
Service Output	The output of a service that fulfills a recognized client's need.	<ol style="list-style-type: none"> Boat launch and removal Fuel sales Personal services (laundry, showers, washrooms, waste management) Special events and festivals Dredging
Service Output Level	The quantum of service outputs provided to direct clients.	On an annual basis, approximately 36,000 visits to the community originate from the marina. In addition, staff have estimated that approximately 2,500 to 5,000 people attend the Town beach and waterfront during weekdays, with attendance increasing to 8,000 to 15,000 people attend the beach and waterfront during weekends.
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	Own Resources - The Town uses its own resources for the operation of Cobourg Marina and dredging operations.

Town of Cobourg

Municipal Service Profile Campground

<div>Committee</div> <div>Parks and Recreation</div>		<div>Service Overview</div> <div>The Town operates Victoria Park Campground, a 70-lot campground that offers a range of services to campers including washrooms and showers, laundry facilities, electrical and water servicing, waste management and concessions. The Victoria Park campground provides seasonal access as well as transient tent and trailer camping.</div>		<div><div></div><div>Service Level</div><div><div>Below Standard</div><div>At Standard</div><div>Above Standard</div></div></div> <div><div><div>Basis of Delivery</div><div><div>Mandatory</div><div>Essential</div><div>Traditional Discretionary</div><div>Non-Traditional Discretionary</div></div></div><div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><di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Town of Cobourg

Municipal Service Profile Campground

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> • Campers using the Victoria Park Campground.
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"> • Local businesses that benefit from spin-off spending from marina customers.
Service Output	The output of a service that fulfills a recognized client's need.	(1) Seasonal and transient camping (2) Personal services (laundry, showers, washrooms, waste management, concessions)
Service Output Level	The quantum of service outputs provided to direct clients.	Victoria Park Campground offers 70 sites for seasonal (17) and transient (53) campers, with electrical, water and sewer sites.
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	Own Resources - The Town uses its own resources for the operation of the Victoria Park Campgrounds.

Town of Cobourg

Municipal Service Profile Furnace Street Arenas

<table><tr><th colspan="2">Committee</th></tr><tr><td colspan="2">Parks and Recreation</td></tr></table>	Committee		Parks and Recreation		<table><tr><th colspan="2">Service Overview</th></tr><tr><td colspan="2">The Town performs care and maintenance services on the decommissioned Memorial Arena as well as building maintenance services on the Jack Heenan Arena, which is leased to the West Northumberland Curling Club.</td></tr></table>	Service Overview		The Town performs care and maintenance services on the decommissioned Memorial Arena as well as building maintenance services on the Jack Heenan Arena, which is leased to the West Northumberland Curling Club.		<table><tr><th colspan="2" rowspan="2"></th><th colspan="3">Service Level</th></tr><tr><th>Below Standard</th><th>At Standard</th><th>Above Standard</th></tr><tr><td rowspan="4">Basis of Delivery</td><td>Mandatory</td><td colspan="3" rowspan="4"></td></tr><tr><td>Essential</td></tr><tr><td>Traditional Discretionary</td></tr><tr><td>Non-Traditional Discretionary</td></tr></table>			Service Level			Below Standard	At Standard	Above Standard	Basis of Delivery	Mandatory				Essential	Traditional Discretionary	Non-Traditional Discretionary
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Town of Cobourg

Municipal Service Profile Furnace Street Arenas

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> West Northumberland Curling Club (Jack Heenan Arena rental)
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"> Local businesses that benefit from spin-off spending from marina customers.
Service Output	The output of a service that fulfills a recognized client's need.	(1) Ice rentals (2) Facilities maintenance
Service Output Level	The quantum of service outputs provided to direct clients.	During 2019, a total of 315 hours of ice time was used at the Memorial Arena prior to its decommissioning in the spring of 2019.
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	Own Resources - The Town uses its own resources for the maintenance of the Memorial and Jack Heenan arenas.

Town of Cobourg

Municipal Service Profile Cobourg Community Centre

<div>Committee</div> <div>Parks and Recreation</div>		<div>Service Overview</div> <div>The Cobourg Community Centre ("CCC") is a 142,000 square foot entertainment and recreational facility that includes (1) two ice pads, including an NHL-sized ice surface, 2,400 seating capacity, dressing rooms, referee rooms and press box; (2) a double gymnasium that can accommodate three volleyball courts, six pickleball courts or two basketball courts; (3) six multipurpose/meeting rooms; (4) a seniors' centre (+55 years of age) that includes kitchen facilities; and (5) an indoor walking trail. In addition to facility usage, the Town also provides a range of children, adult and seniors' programming through the CCC, including public skating, fitness classes, skating lessons, language lessons, dance classes and seniors' activities.</div>		<div><div></div><div>Service Level</div><div><div>Below Standard</div><div>At Standard</div><div>Above Standard</div></div></div> <div><div><div>Basis of Delivery</div><div><div>Mandatory</div><div>Essential</div><div>Traditional Discretionary</div><div>Non-Traditional Discretionary</div></div></div><div></div></div>											
<div>Functional Unit</div> <div>Cobourg Community Centre</div>		<div>Service Value</div> <div>Recreation activities provide social opportunities, social skill development, practical skill development in a variety of areas, increased self-esteem, enhanced health awareness and harm reduction through prevention programs. They contribute towards the overall quality of life for residents as well as the attractiveness of the community for new residents.</div>		<div>Performance and Benchmarking</div> <div>Please refer to the service profile for Parks, Horticulture and Forestry for benchmarking information relating to Parks and Recreation, which includes the Cobourg Community Centre.</div>											
<div>Type of Service</div> <div>External</div>		<div>Basis for Delivery</div> <div>Traditional Discretionary – The maintenance of recreational facilities and delivery of recreational programming is a traditional municipal service.</div>													
<div>Budget</div> <table><tr><td>Operating Costs</td><td>\$</td><td>2,870,149</td></tr><tr><td>Revenues</td><td>\$</td><td>(1,508,800)</td></tr><tr><td>Net Levy</td><td>\$</td><td>1,361,349</td></tr></table>		Operating Costs	\$	2,870,149	Revenues	\$	(1,508,800)	Net Levy	\$	1,361,349					
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Town of Cobourg

Municipal Service Profile Cobourg Community Centre

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> Residents participating in recreational activities Sports groups and other organizations renting facilities at the CCC
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"> Members of sports groups and organizations participating in activities at the CCC Family members of CCC users
Service Output	The output of a service that fulfills a recognized client's need.	<ol style="list-style-type: none"> (1) Ice and facility rentals (2) Recreational and educational programming (child, adult and family) (3) Seniors' programming (4) Facilities maintenance
Service Output Level	The quantum of service outputs provided to direct clients.	<ul style="list-style-type: none"> During 2019, a total of 6,683 hours of ice time were used at the CCC, of which 4,217 were revenue hours and 1,981 were community hours (no charge). 931 residents were members of the Cobourg Seniors' Activity Centre during 2019. 2,705 children participated in day camps hosted at the CCC during 2019. 220 children and youth registered for instruction during 2019.
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	Own Resources - The Town uses its own resources for the operation of the Cobourg Cultural Centre.

Town of Cobourg

Municipal Service Profile Administration and Other

<table><tr><th colspan="3">Committee</th></tr><tr><td colspan="3">Culture and Community Services</td></tr></table> <table><tr><th colspan="3">Functional Unit</th></tr><tr><td colspan="3">Culture Services</td></tr></table> <table><tr><th colspan="3">Type of Service</th></tr><tr><td colspan="3">External</td></tr></table> <table><tr><th colspan="3">Budget</th></tr><tr><td>Operating Costs</td><td>\$</td><td>419,283</td></tr><tr><td>Revenues</td><td>\$</td><td>(117,000)</td></tr><tr><td>Net Levy</td><td>\$</td><td>302,283</td></tr></table>	Committee			Culture and Community Services			Functional Unit			Culture Services			Type of Service			External			Budget			Operating Costs	\$	419,283	Revenues	\$	(117,000)	Net Levy	\$	302,283	<table><tr><th colspan="2">Service Overview</th></tr><tr><td colspan="2">Culture and Community Services coordinates the overall development of strategies and annual planning for the Town's cultural activities. In addition, culture and community services liaises with and provides support to community organizations with respect to cultural activities and events and also directly manages culture-specific programs and services, including the maintenance of cultural venues (Concert Band, Market Building) and the administration of community grants.</td></tr></table>	Service Overview		Culture and Community Services coordinates the overall development of strategies and annual planning for the Town's cultural activities. In addition, culture and community services liaises with and provides support to community organizations with respect to cultural activities and events and also directly manages culture-specific programs and services, including the maintenance of cultural venues (Concert Band, Market Building) and the administration of community grants.		<table><tr><th colspan="2"></th><th colspan="3">Service Level</th></tr><tr><th colspan="2"></th><th>Below Standard</th><th>At Standard</th><th>Above Standard</th></tr><tr><td rowspan="4">Basis of Delivery</td><td>Mandatory</td><td colspan="3" rowspan="4"></td></tr><tr><td>Essential</td></tr><tr><td>Traditional Discretionary</td></tr><tr><td>Non-Traditional Discretionary</td></tr></table>			Service Level					Below Standard	At Standard	Above Standard	Basis of Delivery	Mandatory				Essential	Traditional Discretionary	Non-Traditional Discretionary
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<table><tr><th colspan="2">Service Value</th></tr><tr><td colspan="2">Culture defines, strengthens and sustains the community's distinct cultural identify and creative economy. The Town's cultural services and programs contribute towards the quality of life for residents and visitors by providing access to cultural entertainment and supporting community organizations that have a cultural mandate.</td></tr></table>	Service Value		Culture defines, strengthens and sustains the community's distinct cultural identify and creative economy. The Town's cultural services and programs contribute towards the quality of life for residents and visitors by providing access to cultural entertainment and supporting community organizations that have a cultural mandate.		<table><tr><th colspan="5">Performance and Benchmarking</th></tr><tr><td colspan="5">The Town has budgeted a total of \$836,747 in municipal taxation support during the 2020 fiscal year for cultural services (including special events but excluding library services), representing an average of \$93.41 per household. In comparison to the selected municipal comparators for which costs relating to cultural services is publicly available (12), the Town has the second highest level of municipal taxation support for cultural services, with the Town providing a level of taxation support per household that is double the average of the comparator municipalities. We note, however, that in comparison to those communities with a primary focus on tourism (Collingwood, Kenora, Midland, Wasaga Beach), the Town's level of taxation support for parks and recreation is 112% of the average level of support for the comparator municipalities.</td></tr></table>	Performance and Benchmarking					The Town has budgeted a total of \$836,747 in municipal taxation support during the 2020 fiscal year for cultural services (including special events but excluding library services), representing an average of \$93.41 per household. In comparison to the selected municipal comparators for which costs relating to cultural services is publicly available (12), the Town has the second highest level of municipal taxation support for cultural services, with the Town providing a level of taxation support per household that is double the average of the comparator municipalities. We note, however, that in comparison to those communities with a primary focus on tourism (Collingwood, Kenora, Midland, Wasaga Beach), the Town's level of taxation support for parks and recreation is 112% of the average level of support for the comparator municipalities.																																											
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Town of Cobourg

Municipal Service Profile Administration and Other

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> Residents and guests participating in cultural events Cultural organizations coordinating efforts with the Town Organizations receiving community grants Organizations and individuals utilizing the Town's cultural facilities
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"> Residents and visitors to the community that participate in cultural activities and events Area businesses and organizations positively impacted by cultural activities and the associated spending
Service Output	The output of a service that fulfills a recognized client's need.	<ol style="list-style-type: none"> (1) Strategy development and planning (2) Advice and assistance to community organizations and individuals (3) Financial support through community grants (4) Facility rentals
Service Output Level	The quantum of service outputs provided to direct clients.	During 2019, the Town issued a total of 153 municipal event permits, ranging in attendance from Less than 150 people (45 permits), 150 to 500 people (87 permits) and more than 500 people (21 permits). In addition, provided assistance to community groups on 56 event applications. The Town also attracted four film developments to the community in 2019, with an estimated \$333,000 spent in the community by the production companies.
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	Own Resources - Cultural administration is provided primarily through the Town's resources.

Town of Cobourg

Municipal Service Profile Concert Hall

<div>Committee</div> <div>Culture and Community Services</div>			<div>Service Overview</div> <div>The Cobourg Concert Hall ("CCH") is a community venue for plays, concerts and musical theatre. The CCH is also available for rental for corporate meetings, seminars, lectures, exhibits, receptions and weddings. The CCH also serves as the location for the Art Gallery of Northumberland, which rents a portion of the facility.</div>			<div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> 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Town of Cobourg

Municipal Service Profile Concert Hall

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> Residents and guests attending cultural events hosted at the CCH Individuals and organizations renting space for events, including the Art Gallery of Northumberland
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"> Area businesses and organizations positively impacted by cultural economic activities
Service Output	The output of a service that fulfills a recognized client's need.	(1) Cultural events including concerts, plays and musical theatre (2) Facility rentals (3) Food and beverage service
Service Output Level	The quantum of service outputs provided to direct clients.	
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	Own Resources - The operation of the CCH is undertaken primarily through Town resources.

Town of Cobourg

Municipal Service Profile Special Events

<div>Committee</div> <div>Culture and Community Services</div>		<div>Service Overview</div> <div>Special Events organizes and delivers a number of community special events, including but not limited to seasonal events (Christmas Magic, Winter Event), waterfront events (Movies on the Beach, Sandcastle Festival, Christmas Market) and Canada Day Fireworks. Special events also acts as the primary point of contact for community organizations seeking to undertake special events, including administering the process for Municipal Event Applications. On an annual basis, Special Events reports on the cost of events held as well as the associated community and economic impacts.</div>		<div></div> <div><div></div><div>Below Standard</div><div>At Standard</div><div>Above Standard</div></div> <div><div>Basis of Delivery</div><div>Mandatory</div><div>Essential</div><div>Traditional Discretionary</div><div>Non-Traditional Discretionary</div></div> <div></div>											
<div>Functional Unit</div> <div>Special Events</div>															
<div>Type of Service</div> <div>External</div>		<div>Service Value</div> <div>Special Events provides access to a range of entertainment activities for residents and visitors to the community, both through direct programming as well as coordination with community event organizers. This contributes to maintaining a creative, vibrant and engaged community that encourages residents to come together to attend festivals and events where cultural diversity can be celebrated in a safe, respectful and engaging manner.</div>		<div>Performance and Benchmarking</div> <div>Please refer to the service profile for Culture - Administration and Other for benchmarking information relating to cultural services, which includes special events.</div>											
<div>Budget</div> <table><tr><td>Operating Costs</td><td>\$</td><td>419,289</td></tr><tr><td>Revenues</td><td>\$</td><td>(79,000)</td></tr><tr><td>Net Levy</td><td>\$</td><td>340,289</td></tr></table>		Operating Costs	\$	419,289	Revenues	\$	(79,000)	Net Levy	\$	340,289	<div>Basis for Delivery</div> <div>Traditional Discretionary – Special events are a typical municipal service.</div>				
Operating Costs	\$	419,289													
Revenues	\$	(79,000)													
Net Levy	\$	340,289													

Town of Cobourg

Municipal Service Profile Special Events

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> Residents and guests participating in special events Individuals and organizations utilizing municipal infrastructure for special events
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"> Area businesses and organizations positively impacted by special events and the associated economic impacts
Service Output	The output of a service that fulfills a recognized client's need.	<ol style="list-style-type: none"> (1) Special events planning and delivery (2) Support and coordination with individuals and organizations planning special events (3) Municipal Event Application administration and processing (4) Data collection, analysis and reporting
Service Output Level	The quantum of service outputs provided to direct clients.	During 2019, the Town hosted 12 community events with a total estimated attendance of 76,400 guests.
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	Own Resources - The Town uses its own resources for the coordination and delivery of special events.

Town of Cobourg

Municipal Service Profile Library

Program		Service Overview		Service Level		
Community Services		<p>The Corporation of the Town of Cobourg Public Library Board (the "Board") provides library services to residents of Cobourg and Hamilton Township from three branches - the main Cobourg Library and branch locations in Bewdley and Gores Landing. The Board provides access to hardcopy and electronic circulating and reference titles, CD's and DVD's, electronic periodicals and electronic databases. The Board also provides internet access through workstations available to the public as well as the use of the branches as wireless hotspots for residents. Additionally, the branches host a variety of programs and activities for residents.</p>		Below Standard	At Standard	Above Standard
Organizational Unit				<div>Basis of Delivery</div>	<div>Mandatory</div> <div>Essential</div> <div>Traditional Discretionary</div> <div>Non-Traditional Discretionary</div>	<div></div>
Cobourg Public Library						
Type of Service						
External						
Budget		Service Value		Performance and Benchmarking		
Operating Costs	\$ 932,700	<p>The Board operates community hubs that connect and enrich people and ideas through access to print and electronic collections and other literary resources. The Board also facilitates connectivity and broadband access through access to workstations and wireless hotspots, while providing physical locations for community meetings and programming.</p>		<p>The Town has budgeted a total of \$932,700 in municipal taxation support during the 2020 fiscal year for library services, representing an average of \$104.12 per household. In comparison to the selected municipal comparators for which costs relating to library services is publicly available (8), the Town has the fourth lowest level of municipal taxation support for library services, with the Town providing a level of taxation support per household that is 92% of the average of the comparator municipalities.</p>		
Revenues	\$ -					
Net Levy	\$ 932,700					
		Basis for Delivery				
		<p>Traditional – While there is no formal requirement for municipalities to establish a public library, a number of municipalities of comparable size to the Township operate libraries. Where municipalities choose to establish and operate libraries, the provisions of the <i>Public Libraries Act</i> apply.</p>				




Town of Cobourg

Municipal Service Profile Library

Profile Component	Definition																			
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> Residents that access the Board's collections and other materials Residents utilization wireless hotspots Individuals participating in library-organized programs 																		
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.																			
Service Output	The output of a service that fulfills a recognized client's need.	(1) Access to physical and electronic publications and other resources (2) Internet access through workstations (3) Wireless access through hotspots (4) Meeting facilities (5) Community programming																		
Service Output Level	The quantum of service outputs provided to direct clients.	During 2019, the Board reported a total of 9,835 active cardholders, representing an increase of 910 from 2018. Additional activity statistics are included below: <table> <thead> <tr> <th></th><th><u>2019</u></th><th><u>2018</u></th></tr> </thead> <tbody> <tr> <td>Counter visits</td><td>144,466</td><td>149,276</td></tr> <tr> <td>Circulation</td><td>198,419</td><td>214,187</td></tr> <tr> <td>Programs offered</td><td>659</td><td>531</td></tr> <tr> <td>Program attendance</td><td>15,751</td><td>13,313</td></tr> <tr> <td>Individuals using computers</td><td>12,280</td><td>18,430</td></tr> </tbody> </table>		<u>2019</u>	<u>2018</u>	Counter visits	144,466	149,276	Circulation	198,419	214,187	Programs offered	659	531	Program attendance	15,751	13,313	Individuals using computers	12,280	18,430
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Town of Cobourg

Municipal Service Profile Tourism

<table><tr><th colspan="2">Program</th></tr><tr><td colspan="2">Commercial and Economic Development</td></tr></table>	Program		Commercial and Economic Development		<table><tr><th colspan="2">Service Overview</th></tr><tr><td colspan="2">Tourism Development is responsible for the coordination of the Town's efforts to promote Cobourg as a tourism destination through a variety of activities, including maintenance of the ExperienceCobourg.ca website, the development of print materials (annual tourism guide, map and event guide, leisure guide), social media and print advertising and the operation of the Experience Ambassador program. Tourism Development is also responsible for overall planning and strategy development for tourism-related initiative and acts as the primary point of contact and liaison with existing businesses on cooperative marketing, capacity building and other tourism-related initiatives. Tourism Development also collects and analyzes data concerning visitor demographics and overall experience with the community.</td></tr></table>	Service Overview		Tourism Development is responsible for the coordination of the Town's efforts to promote Cobourg as a tourism destination through a variety of activities, including maintenance of the ExperienceCobourg.ca website, the development of print materials (annual tourism guide, map and event guide, leisure guide), social media and print advertising and the operation of the Experience Ambassador program. Tourism Development is also responsible for overall planning and strategy development for tourism-related initiative and acts as the primary point of contact and liaison with existing businesses on cooperative marketing, capacity building and other tourism-related initiatives. Tourism Development also collects and analyzes data concerning visitor demographics and overall experience with the community.		<table><tr><th colspan="2"></th><th colspan="3">Service Level</th></tr><tr><th colspan="2"></th><th>Below Standard</th><th>At Standard</th><th>Above Standard</th></tr><tr><td rowspan="4">Basis of Delivery</td><td>Mandatory</td><td colspan="3" rowspan="4"></td></tr><tr><td>Essential</td></tr><tr><td>Traditional Discretionary</td></tr><tr><td>Non-Traditional Discretionary</td></tr></table>			Service Level					Below Standard	At Standard	Above Standard	Basis of Delivery	Mandatory				Essential	Traditional Discretionary	Non-Traditional Discretionary
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Town of Cobourg

Municipal Service Profile Tourism

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> • Tourists visiting Cobourg • Local businesses participating in cooperating marketing and other initiatives
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"> • Local businesses that benefit from tourism activity and associated spending • Municipal and other public sector facilities and programs that benefit from tourism
Service Output	The output of a service that fulfills a recognized client's need.	<ol style="list-style-type: none"> (1) Promotion of Cobourg as a tourism destination (print, website, social media) (2) Experience Ambassador program (3) Visitor information services (4) Data collection and analysis (5) Strategy development (6) Support for local businesses involved in the tourism sector
Service Output Level	The quantum of service outputs provided to direct clients.	Based on a survey of tourists conducted in 2018, 13.3% of respondents (67) stayed overnight in Cobourg, while 19.4% (98) stayed for multiple nights. In addition, 48.7% of respondents (246) indicated they had participated in a cultural event, 49% of respondents (248) indicated they had shopped and 59.7% of respondents (304) indicated they had dined locally. During the 2018 tourist season, the Town's Visitor Recognition Units recorded 266,271 tourists in the community.
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	Own Resources - The Town uses its own resources for the coordination and delivery of tourism development activities.

Town of Cobourg

Municipal Service Profile Economic Development

<div>Committee</div> <div>Community Development</div>		<div>Service Overview</div> <div>Economic Development promotes Cobourg as a destination for inbound investment through a range of activities including marketing (online, social media, print), attendance at trade shows and economic development conferences, membership and liaison with industry associations and coordinating efforts with private sector organizations. Economic Development also coordinates efforts with the County's economic development function, with the Town responsible primarily for business retention and expansion and tourism marketing, with the County responsible for inbound investment attraction.</div>		<div><div></div><div>Service Level</div><div><div>Below Standard</div><div>At Standard</div><div>Above Standard</div></div></div> <div><div><div>Basis of Delivery</div><div><div>Mandatory</div><div>Essential</div><div>Traditional Discretionary</div><div>Non-Traditional Discretionary</div></div></div><div></div></div>											
<div>Functional Unit</div> <div>Economic Development</div>		<div>Service Value</div> <div>Successful economic development contributes to the expansion and diversification of the local economy, creating employment and business opportunities for residents and supporting existing businesses.</div>		<div>Performance and Benchmarking</div> <div>For the purposes of our analysis, and to ensure consistency with publicly available budget information for other communities, we have combined economic development, Venture 13 and tourism development for the purposes of our comparative analysis. With respect to these functions, the Town has budgeted a total of \$620,094 in municipal taxation support during the 2020 fiscal year, representing an average of \$69.22 per household. In comparison to the selected municipal comparators for which costs relating to economic and tourism development is publicly available (11), the Town has the second highest level of municipal taxation support for economic and tourism development, with the Town providing a level of taxation support per household that is 127% of the average of the comparator municipalities. We note, however, that in comparison to those communities with a primary focus on tourism (Collingwood, Kenora, Midland, Wasaga Beach), the Town's level of taxation support for tourism and economic development is 95% of the average level of support for the comparator municipalities.</div>											
<div>Type of Service</div> <div>External</div>		<div>Basis for Delivery</div> <div>Traditional Discretionary – Economic development activities are undertaken by most Ontario municipalities.</div>													
<div>Budget</div> <table><tr><td>Operating Costs</td><td>\$</td><td>185</td></tr><tr><td>Revenues</td><td>\$</td><td>-</td></tr><tr><td>Net Levy</td><td>\$</td><td>185</td></tr></table>		Operating Costs	\$	185	Revenues	\$	-	Net Levy	\$	185					
Operating Costs	\$	185													
Revenues	\$	-													
Net Levy	\$	185													




Town of Cobourg

Municipal Service Profile Economic Development

Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> Local businesses Community and industry associations Municipal departments that receive advice and input on economic development matters Northumberland County's economic development function Inbound investors and other parties interested in the community from a business perspective
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	<ul style="list-style-type: none"> Residents and local businesses that benefit from economic development activities
Service Output	The output of a service that fulfills a recognized client's need.	<ol style="list-style-type: none"> (1) External marketing activities (2) Strategy development and planning (3) Data collection and analysis (4) Support for County-level economic development activities (5) Information distribution to potential investors and other parties
Service Output Level	The quantum of service outputs provided to direct clients.	During 2019, the Town's economic development function received 73 inquiries from clients (manufacturing - 27, service - 19, retail - 8, other industries - 19), with an additional 1,577 potential business retention clients and 129 manufacturing business attraction clients contacted through telephone and business outreach. The level of inbound investment in 2019 is estimated to have created approximately 69 jobs, \$65,000 in taxation revenue and \$2.5 million in total economic impacts.
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	Own Resources - Economic development is provided primarily through the Town's resources, although the Town does provide a contribution (\$45,000) to the County to support economic development activities at the County level.

Town of Cobourg

Municipal Service Profile Venture 13

Committee Community Development		Service Overview The Venture 13 innovation and entrepreneurship centre provides support to the local business community, including programs focused on entrepreneurial development and skills training, pitch competitions for entrepreneurial start-ups, community discussion panels, mentoring and coaching and technical and entrepreneurial programs focused on youth. Venture 13 also provides facilities for the Town's economic development function, Cobourg Police Services and other organizations involved in business development and innovation, most notably the Northumberland Maker's Program.		<table><tr><td colspan="2"></td><th colspan="3">Service Level</th></tr><tr><td colspan="2"></td><th>Below Standard</th><th>At Standard</th><th>Above Standard</th></tr><tr><td rowspan="4">Basis of Delivery</td><td>Mandatory</td><td colspan="3" rowspan="4"></td></tr><tr><td>Essential</td></tr><tr><td>Traditional Discretionary</td></tr><tr><td>Non-Traditional Discretionary</td></tr></table>				Service Level					Below Standard	At Standard	Above Standard	Basis of Delivery	Mandatory				Essential	Traditional Discretionary	Non-Traditional Discretionary
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	Essential																						
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	Non-Traditional Discretionary																						
Functional Unit Venture 13																							
Type of Service External																							
Budget				Performance and Benchmarking																			
Operating Costs	\$	344		Please refer to the service profile for economic development for financial benchmarking information.																			
Revenues	\$	(128)																					
Net Levy	\$	216																					
FTEs		2.0																					
		Service Value Venture 13 brings together early-stage entrepreneurs with innovation partners to connect, empower and accelerate new ventures. It is a place and a pathway for business growth synchronized with economic development and diversification. Venture 13 seeks to partner with other organizations to build the industries of the future, contributing to increased employment, economic activity, diversification and the competitiveness of the community.																					
		Basis for Delivery Non-Traditional Discretionary – The operation of incubator and accelerator initiatives is not a wide-spread service for comparable sized municipalities.																					

Town of Cobourg

Municipal Service Profile Venture 13

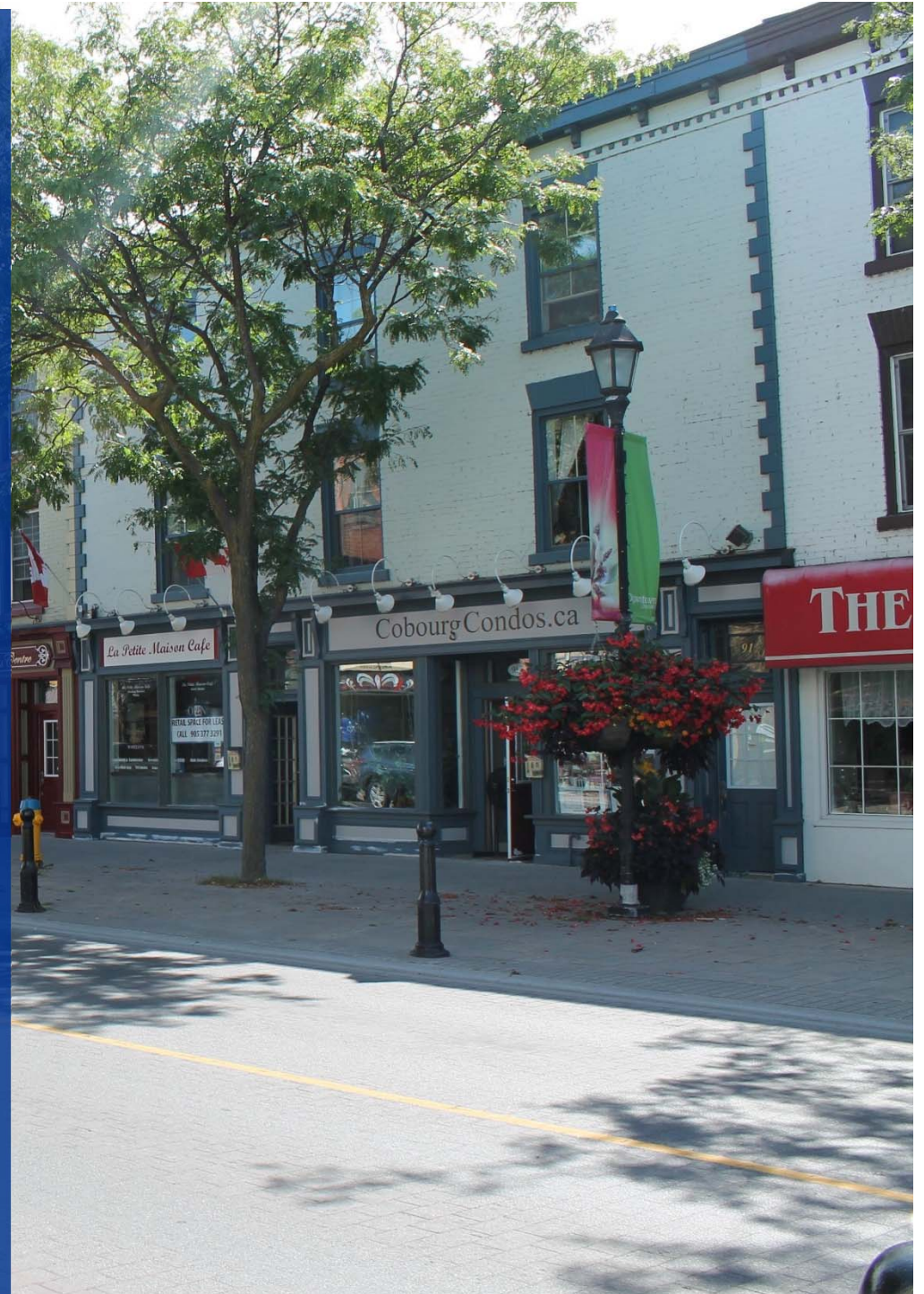
Profile Component	Definition	
Direct Client	A party that receives a service output and a service value.	<ul style="list-style-type: none"> • Entrepreneurs participating in programs and services offered by Venture 13 • Organizations utilizing Venture 13 facilities (e.g. Cobourg Police Services, Northumberland CFDC) • Industry and community organizations partnering with Venture 13 on program delivery • Residents and businesses that benefit from increased economic activity
Indirect Client	A set of parties that benefits from a service value without receiving the service output directly.	
Service Output	The output of a service that fulfills a recognized client's need.	(1) Access to facilities and technology (2) Education and training (3) Information and best practices sharing (4) Facilitation of partnerships and collaborations between entrepreneurs and other parties (5) Mentoring and coaching
Service Output Level	The quantum of service outputs provided to direct clients.	As at November 2019, Venture 13 reported a total of 10,600 in person visits, with 81 community events and 263 partner-led (23 partners) events held. Venture 13 also had a total of 19 businesses operating from its VentuZone, with three VentuZone alumni in operation.
Primary Delivery Model	How the service is predominantly delivered, recognizing that a combination of delivery models may be used.	Own Resources - The operation of the Venture 13 is undertaken primarily through Town resources.



Town of Cobourg

Service Delivery Review

Appendix C Comparative Analysis



TOWN OF COBOURG SERVICE DELIVERY REVIEW
COMPARATIVE ANALYSIS

TIER 1 MUNICIPALITIES - COMPARABLE NUMBER OF HOUSEHOLDS

	Basis of Allocation	Cobourg	Brighton	Essex	Huntsville	Owen Sound	Port Hope	Strathroy-Caradoc	Tecumseh	Tillsonburg	Comparator Average	Cobourg Rank (1 - Highest)	Cobourg as a Percentage of Average
(1) BUDGETED LEVY REQUIREMENT													
Council	Household	\$ 355,930	219,026	595,679	612,094	281,853	268,439	353,309	437,075	411,700			
Corporate Services	Household	\$ 2,794,266	1,279,233	4,076,299	2,790,469	2,515,915	2,863,850	2,402,981	2,914,350	1,551,000			
By-Law Enforcement	Household	\$ 123,403	111,460	135,948	251,993	243,823	37,259	-	199,106	217,100			
Animal Control	Household	\$ 101,632	-	62,241	Included in By-Law	55,950	87,370	61,506	16,130				
Public Works	Lane kilometers of roads	\$ 3,228,865	3,700,826	4,765,530	4,062,543	4,001,470	3,856,312	3,258,007	2,854,621	4,346,900			
Transit	Household	\$ 752,526	33,176	-	129,501	992,481	274,261	-	98,769	148,400			
Parks and Recreation	Household	\$ 3,814,988	823,075	3,798,298	3,495,910	1,610,834	2,318,138	1,701,571	2,467,690	4,713,800			
Arts, Culture and Heritage	Household	\$ 836,747	88,530	108,882	380,960	545,267	37,500	165,199	125,904	440,700			
Library	Household	\$ 932,700	565,937	Upper Tier	820,904	953,776	796,905	Upper Tier	Upper Tier	Upper Tier			
Planning and Heritage	Value of building permits issued	\$ 455,773	331,276	401,570	27,906	295,254	543,904	8,350	541,674	68,000			
Economic, Tourism and Community Development	Household	\$ 620,094	250,462	276,890	479,423	403,753	456,296	183,112	Included in CAO	441,100			
(2) BASIS OF ALLOCATION													
Total reported households		8,958	5,099	8,694	10,524	10,098	7,305	8,455	8,987	7,297			
Total reported lane kilometers of roads		266	230	694	824	239	645	696	385	232			
Total value of building permits issued (2016 to 2018 average)		\$ 43,181,000	38,455,000	18,305,000	976,000	27,714,000	13,629,000	67,482,000	27,796,000	34,665,000			
(3) FINANCIAL INDICATORS													
Council	Household	\$ 39.73	\$ 42.95	\$ 68.52	\$ 58.16	\$ 27.91	\$ 36.75	\$ 41.79	\$ 48.63	\$ 56.42	\$ 47.64	7	83.4%
Corporate Services	Household	\$ 311.93	\$ 250.88	\$ 468.86	\$ 265.15	\$ 249.15	\$ 392.04	\$ 284.21	\$ 324.29	\$ 212.55	\$ 305.89	4	102.0%
By-Law Enforcement	Household	\$ 13.78	\$ 21.86	\$ 15.64	\$ 23.94	\$ 24.15	\$ 5.10	\$ -	\$ 22.15	\$ 29.75	\$ 17.82	7	77.3%
Animal Control	Household	\$ 11.35	\$ -	\$ 7.16	\$ -	\$ 5.54	\$ 11.96	\$ 7.27	\$ 1.79	\$ -	\$ 4.82	2	235.5%
Public Works	Lane kilometers of roads	\$ 12,138.59	\$ 16,090.55	\$ 6,866.76	\$ 4,930.27	\$ 16,742.55	\$ 5,978.78	\$ 4,681.04	\$ 7,414.60	\$ 18,736.64	\$ 10,180.15	4	119.2%
Transit	Household	\$ 84.01	\$ 6.51	\$ -	\$ 12.31	\$ 98.28	\$ 37.54	\$ -	\$ 10.99	\$ 20.34	\$ 23.25	2	361.4%
Parks and Recreation	Household	\$ 425.87	\$ 161.42	\$ 436.89	\$ 332.18	\$ 159.52	\$ 317.34	\$ 201.25	\$ 274.58	\$ 645.99	\$ 316.15	3	134.7%
Arts, Culture and Heritage	Household	\$ 93.41	\$ 17.36	\$ 12.52	\$ 36.20	\$ 54.00	\$ 5.13	\$ 19.54	\$ 14.01	\$ 60.39	\$ 27.39	1	341.0%
Library	Household	\$ 104.12	\$ 110.99	\$ -	\$ 78.00	\$ 94.45	\$ 109.09	\$ -	\$ -	\$ 98.13	\$ -	3	106.1%
Planning and Heritage	Value of building permits issued	\$ 10.55	\$ 8.61	\$ 21.94	\$ 28.59	\$ 10.65	\$ 39.91	\$ 0.12	\$ 19.49	\$ 1.96	\$ 16.41	6	64.3%
Economic, Tourism and Community Development	Household	\$ 69.22	\$ 49.12	\$ 31.85	\$ 45.56	\$ 39.98	\$ 62.46	\$ 21.66	\$ -	\$ 60.45	\$ 44.44	1	155.8%

**TOWN OF COBOURG SERVICE DELIVERY REVIEW
COMPARATIVE ANALYSIS**

TIER 2 MUNICIPALITIES - WATERFRONT AND TOURISM DESTINATIONS

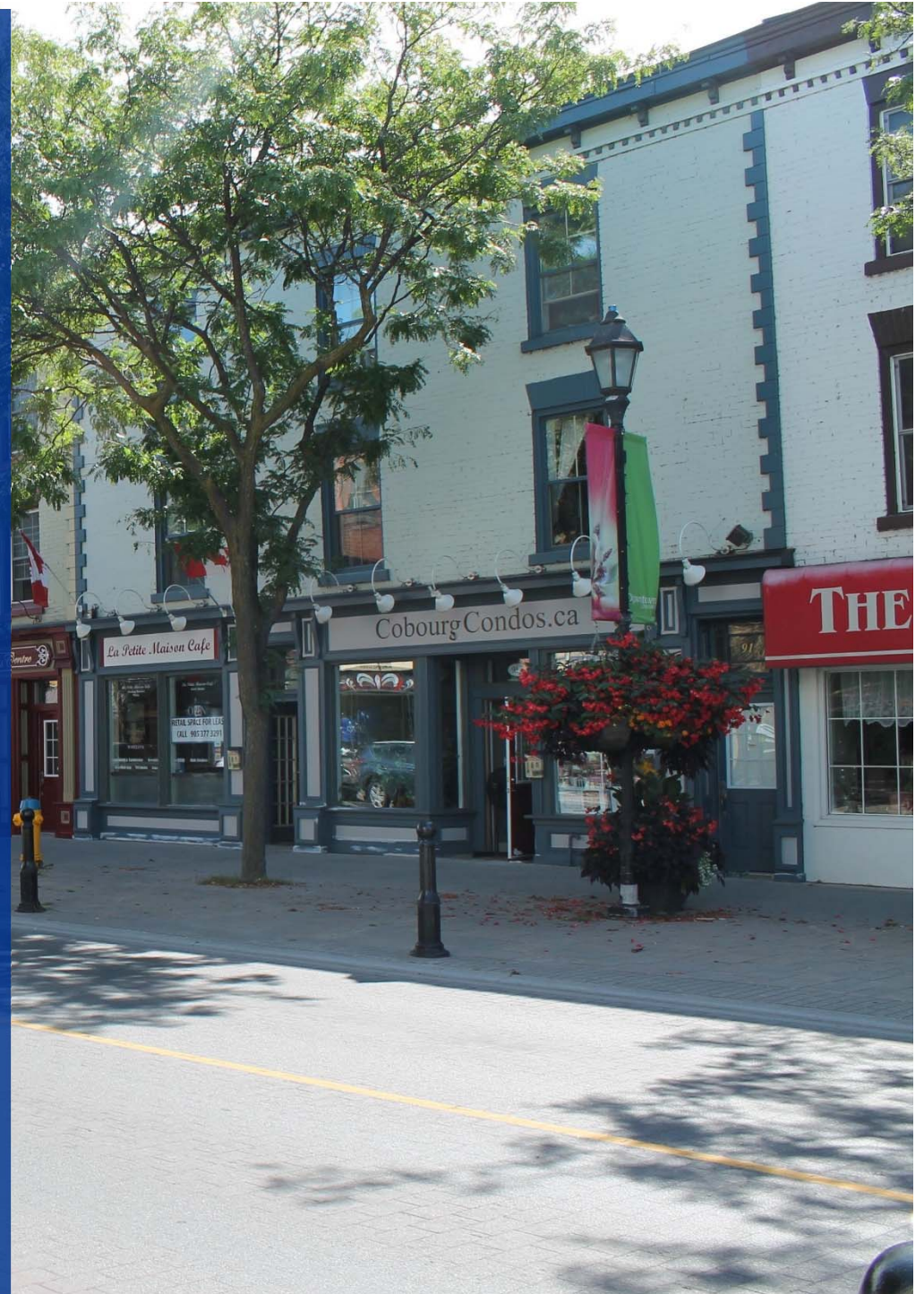
	Basis of Allocation	Cobourg	Collingwood	Kenora	Midland	Wasaga Beach	Comparator Average	Cobourg Rank (1 - Highest)	Cobourg as a Percentage of Average
(1) BUDGETED LEVY REQUIREMENT									
Council	Household	\$ 355,930	531,357	340,781	564,658	367,490			
Corporate Services	Household	\$ 2,939,766	5,593,230	2,848,421	2,702,945	2,484,840			
By-Law Enforcement	Household	\$ 123,403	359,006	231,304	90,424	193,010			
Animal Control	Household	\$ 101,632	<i>Included in bylaw</i>	<i>Included in bylaw</i>	44,200	44,400			
Public Works	Lane kilometers of roads	\$ 3,228,865	5,165,398	4,418,810	3,980,867	4,477,770			
Transit	Household	\$ 752,526	787,864	294,149	334,992	584,800			
Parks and Recreation	Household	\$ 3,814,988	4,253,284	2,869,786	3,066,912	2,779,520			
Arts, Culture and Heritage	Household	\$ 836,747	1,161,996	596,409	706,808	750,230			
Library	Household	\$ 932,700	1,768,626	626,132	1,245,666	933,360			
Planning and Heritage	Value of building permits issued	\$ 455,773	1,191,265	512,816	392,057	959,110			
Economic, Tourism and Community Development	Household	\$ 620,094	622,432	987,628	517,514	449,570			
(2) BASIS OF ALLOCATION									
Total reported households		8,958	11,617	7,376	7,739	12,516			
Total reported lane kilometers of roads		266	230	472	271	350			
Total value of building permits issued		\$ 43,181,000	98,188,000	24,793,000	38,067,000	90,264,000			
(3) FINANCIAL INDICATORS									
Council	Household	\$ 39.73	\$ 45.74	\$ 46.20	\$ 72.96	\$ 29.36	\$ 48.57	4	81.8%
Corporate Services	Household	\$ 328.17	\$ 481.47	\$ 386.17	\$ 349.26	\$ 198.53	\$ 353.86	4	92.7%
By-Law Enforcement	Household	\$ 13.78	\$ 30.90	\$ 31.36	\$ 11.68	\$ 15.42	\$ 22.34	4	61.7%
Animal Control	Household	\$ 11.35			\$ 5.71	\$ 3.55	\$ 4.63	1	245.1%
Public Works	Lane kilometers of roads	\$ 12,138.59	\$ 22,458.25	\$ 9,361.89	\$ 14,689.55	\$ 12,793.63	\$ 14,825.83	4	81.9%
Transit	Household	\$ 84.01	\$ 67.82	\$ 39.88	\$ 43.29	\$ 46.72	\$ 49.43	1	170.0%
Parks and Recreation	Household	\$ 425.87	\$ 366.13	\$ 389.07	\$ 396.29	\$ 222.08	\$ 343.39	1	124.0%
Arts, Culture and Heritage	Household	\$ 93.41	\$ 100.03	\$ 80.86	\$ 91.33	\$ 59.94	\$ 83.04	2	112.5%
Library	Household	\$ 104.12	\$ 152.24	\$ 84.89	\$ 160.96		\$ 132.70	3	78.5%
Planning and Heritage	Value of building permits issued	\$ 10.55	\$ 12.13	\$ 20.68	\$ 10.30	\$ 10.63	\$ 13.44	4	78.6%
Economic, Tourism and Community Development	Household	\$ 69.22	\$ 53.58	\$ 133.90	\$ 66.87	\$ 35.92	\$ 72.57	2	95.4%



Town of Cobourg

Service Delivery Review

Appendix D Corporate-Level Financial Indicators



Financial Indicators

FINANCIAL ASSETS TO FINANCIAL LIABILITIES

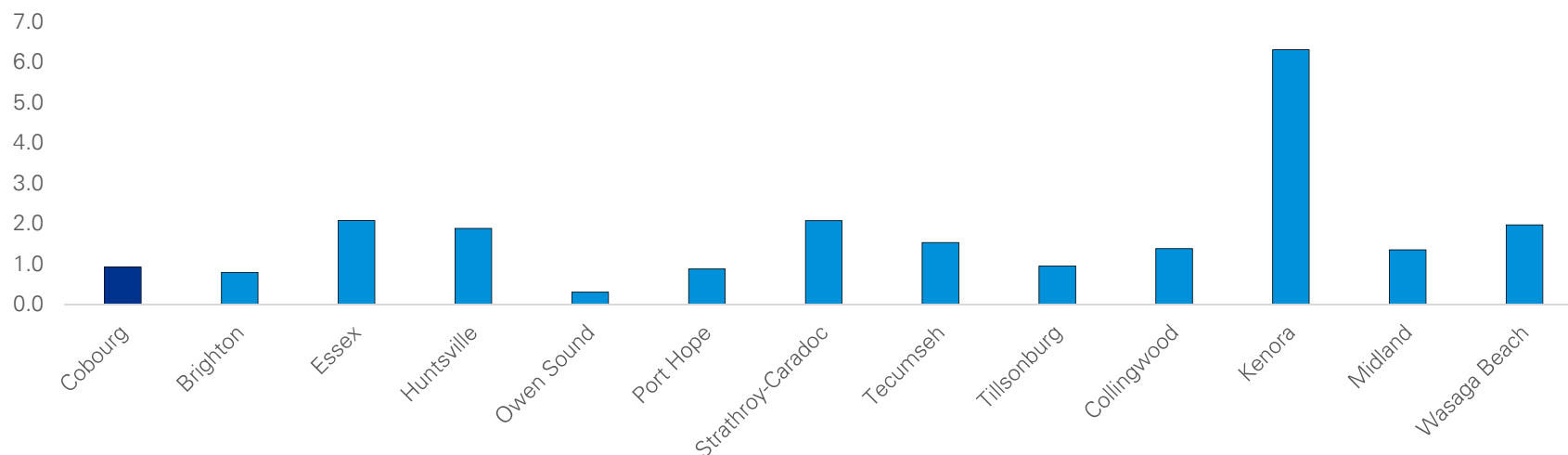
This financial indicator provides an assessment of the Town's solvency by comparing financial assets (including cash, investments and accounts receivable) to financial liabilities (accounts payable, deferred revenue and long-term debt). Lower levels of financial assets to financial liabilities (i.e. less than 1.0) are indicative of limited financial resources available to meet cost increases or revenue losses, which higher levels (i.e. more than 1.5) suggest that the municipality has a higher level of available financial resources to offset cost increases, funding losses or future capital reinvestment.

TYPE OF INDICATOR

Sustainability ✓
Flexibility
Vulnerability

POTENTIAL LIMITATIONS

- Financial assets may include investments in government business enterprises, which may not necessarily be converted to cash or yield cash dividends
- Financial liabilities may include liabilities for employee future benefits and future landfill closure and post-closure costs, which may (i) not be realized for a number of years; and/or (ii) may not be realized at once but rather over a number of years



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Financial Indicators

TOTAL RESERVES AND RESERVE FUNDS PER HOUSEHOLD

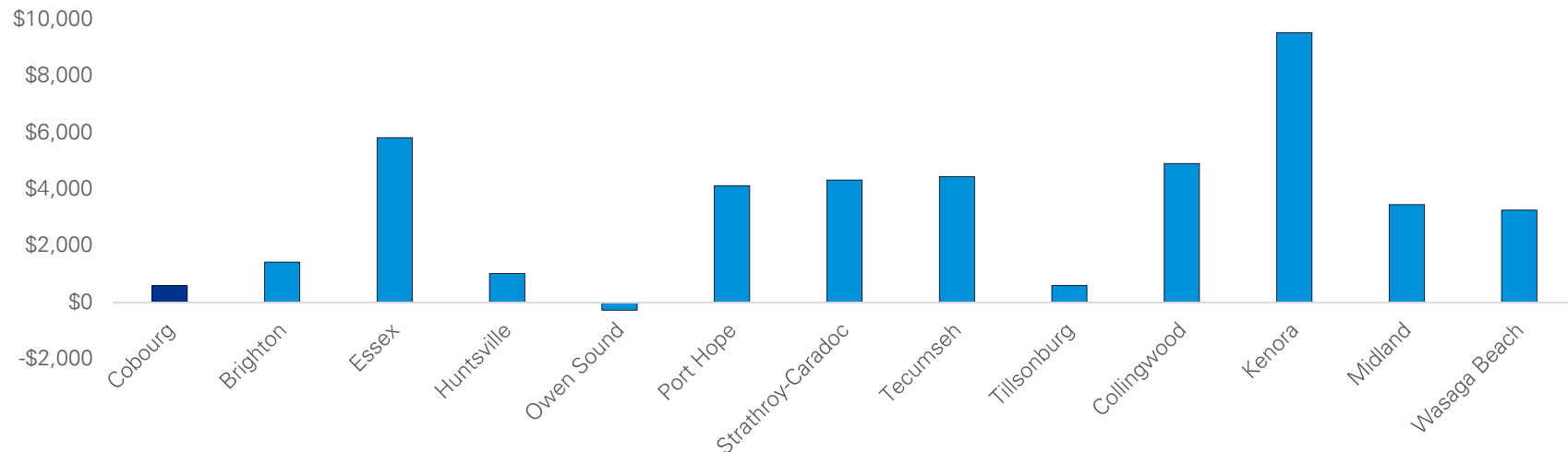
This financial indicator provides an assessment of the Town's ability to absorb incremental expenses or revenue losses through the use of reserves and reserve funds as opposed to taxes, user fees or debt. Low reserve levels are indicative of limited capacity to deal with cost increases or revenue losses,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

TYPE OF INDICATOR

Sustainability ✓
Flexibility
Vulnerability

POTENTIAL LIMITATIONS

- Reserves and reserve funds are often committed to specific projects or purposes and as such, may not necessarily be available to fund incremental costs or revenue losses
- As reserves are not funded, the Town may not actually have access to financial assets to finance additional expenses or revenue losses



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Financial Indicators

CAPITAL ADDITIONS AS A PERCENTAGE OF AMORTIZATION EXPENSE

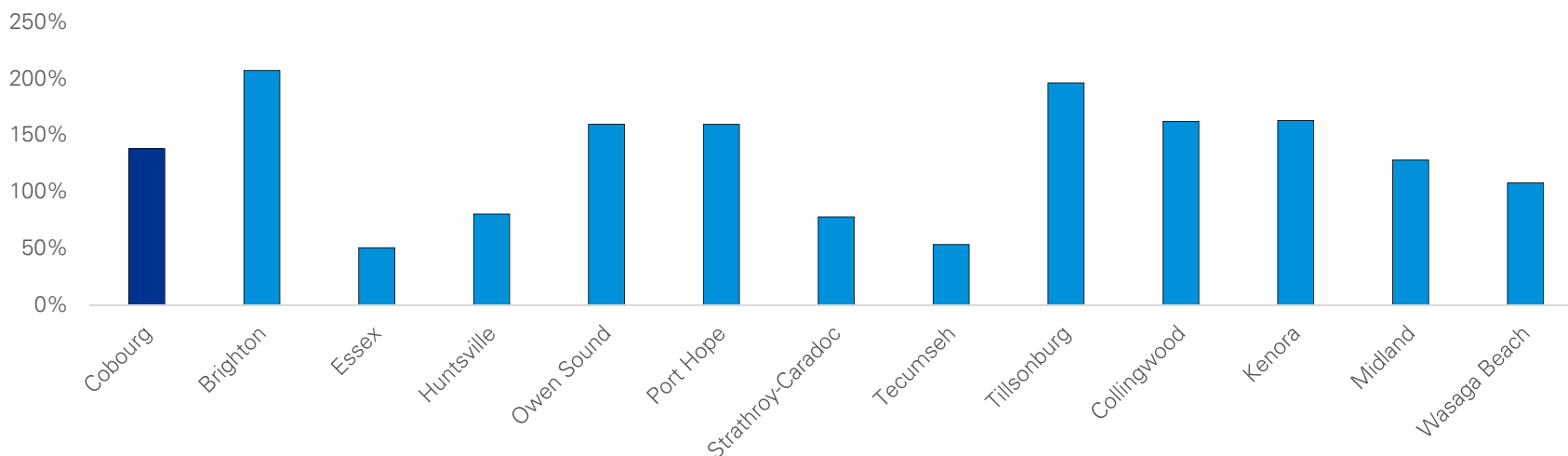
This financial indicator provides an assessment of the Town's solvency by assessing the extent to which it is sustaining its tangible capital assets. In the absence of meaningful reinvestment in tangible capital assets, the Town's ability to continue to deliver services at the current levels may be compromised. Over the long-term, investment levels of less than 100% to 150% can contribute to an increase in a municipality's infrastructure deficit and an associated reduction in service levels, with higher levels of capital investment likely indicative of the sustainment of capital infrastructure.

TYPE OF INDICATOR

Sustainability ✓
Flexibility
Vulnerability

POTENTIAL LIMITATIONS

- This indicator considers amortization expense, which is based on historical as opposed to replacement cost. As a result, the Town's capital reinvestment requirement will be higher than its reported amortization expense due to the effects of inflation.
- This indicator does not consider the differential between reinvestment of existing infrastructure vs. the construction of new infrastructure as a result of growth, regulatory changes or other factors.



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Financial Indicators

RESIDENTIAL TAXES PER HOUSEHOLD

This financial indicator provides an assessment of the Town's ability to increase taxes as a means of funding incremental operating and capital expenditures. Determining an appropriate level of taxation per household involves a range of considerations, including services, service levels and the balance between municipal taxation and user fees and as such, there can be considerable variability between municipalities.

TYPE OF INDICATOR

Sustainability

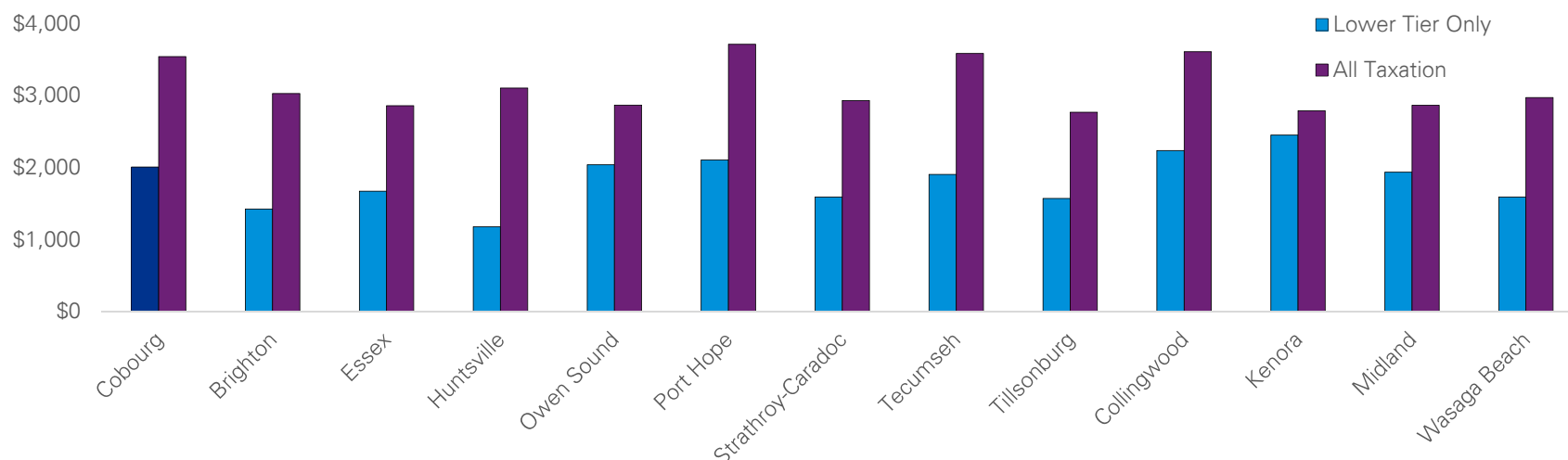
Flexibility

✓

Vulnerability

POTENTIAL LIMITATIONS

- This indicator does not incorporate income levels for residents and as such, does not fully address affordability concerns.
- In addition to taxes levied by the lower tier, residents are subject to both upper tier and education taxes which are beyond the control of the lower-tier municipality.



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Financial Indicators

TOTAL LONG-TERM DEBT PER HOUSEHOLD

This financial indicator provides an assessment of the Town's ability to issue more debt by considering the existing debt loan on a per household basis. High debt levels per household may preclude the issuance of additional debt or result in a high level of debt servicing costs, while lower levels of debt may be indicative of funded capital requirements.

TYPE OF INDICATOR

Sustainability

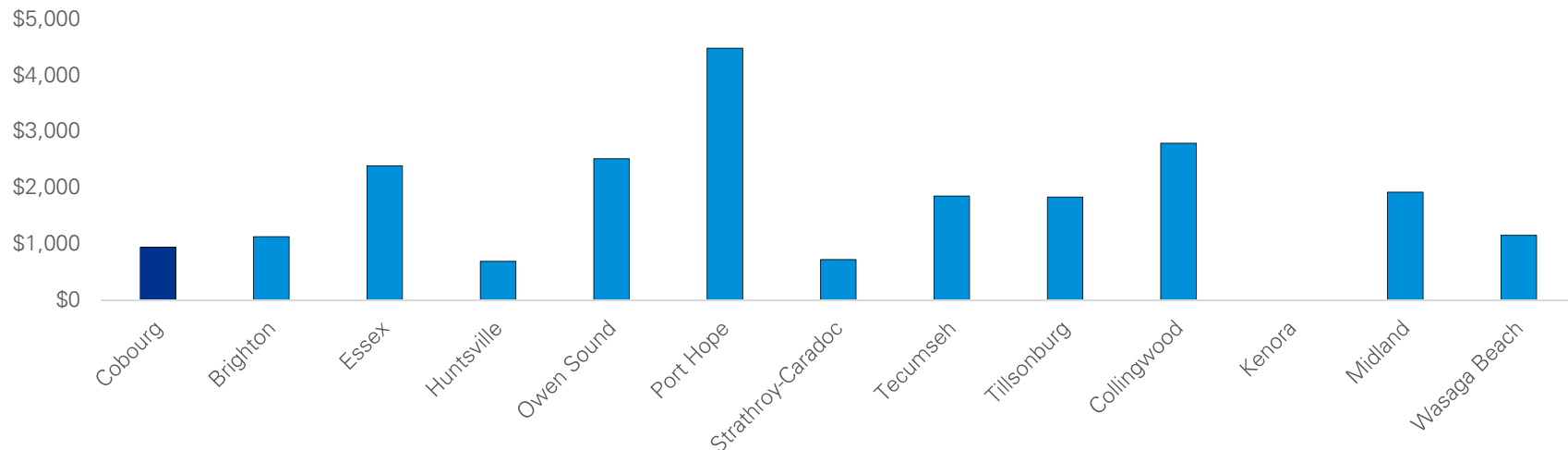
Flexibility



Vulnerability

POTENTIAL LIMITATIONS

- This indicator does not consider the Provincial limitations on debt servicing cost, which cannot exceed 25% of own-source revenues unless approved by the Ontario Municipal Board



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Financial Indicators

RESIDENTIAL TAXATION AS A PERCENTAGE OF HOUSEHOLD INCOME

This financial indicator provides an indication of potential affordability concerns by calculating the percentage of total household income used to pay municipal property taxes. Determining an appropriate level of taxation per household involves a range of considerations, including services, service levels and the balance between municipal taxation and user fees and as such, there can be considerable variability between municipalities.

TYPE OF INDICATOR

Sustainability

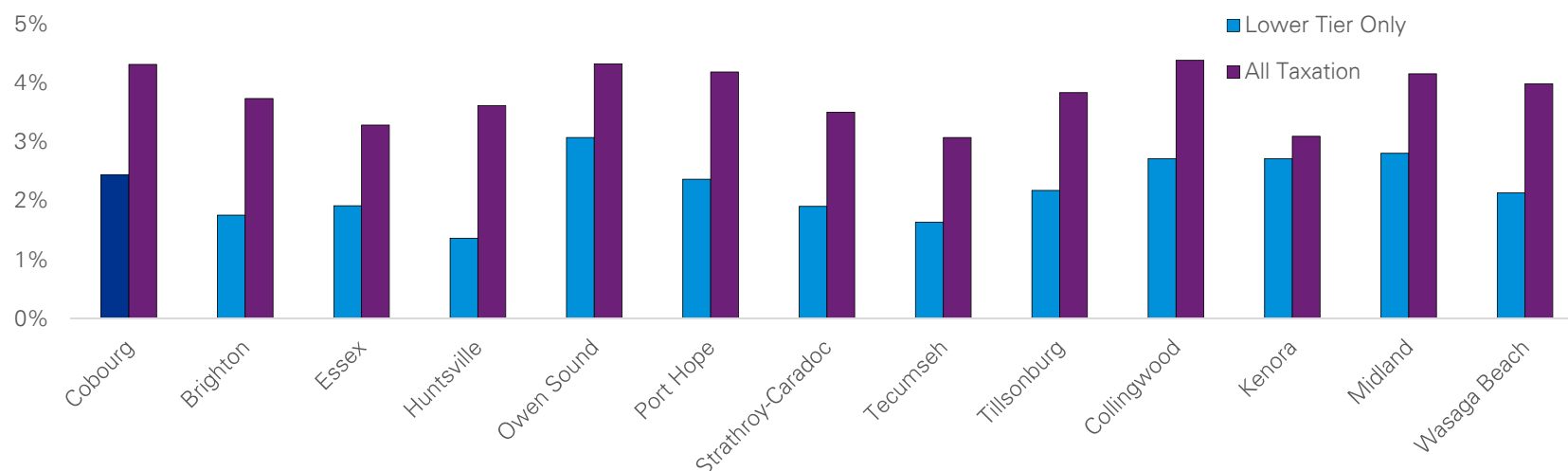
Flexibility



Vulnerability

POTENTIAL LIMITATIONS

- This indicator considers residential affordability only and does not address commercial or industrial affordability concerns.
- This indicator is calculated on an average household basis and does not provide an indication of affordability concerns for low income or fixed income households.



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Financial Indicators

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

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

TYPE OF INDICATOR

Sustainability

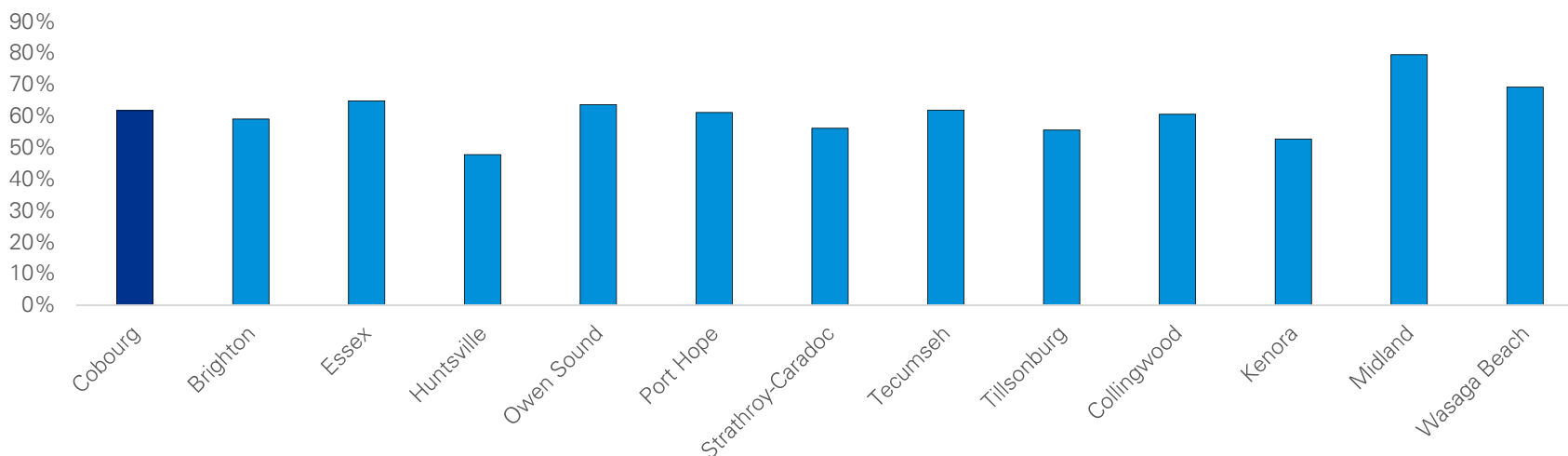
Flexibility



Vulnerability

POTENTIAL LIMITATIONS

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



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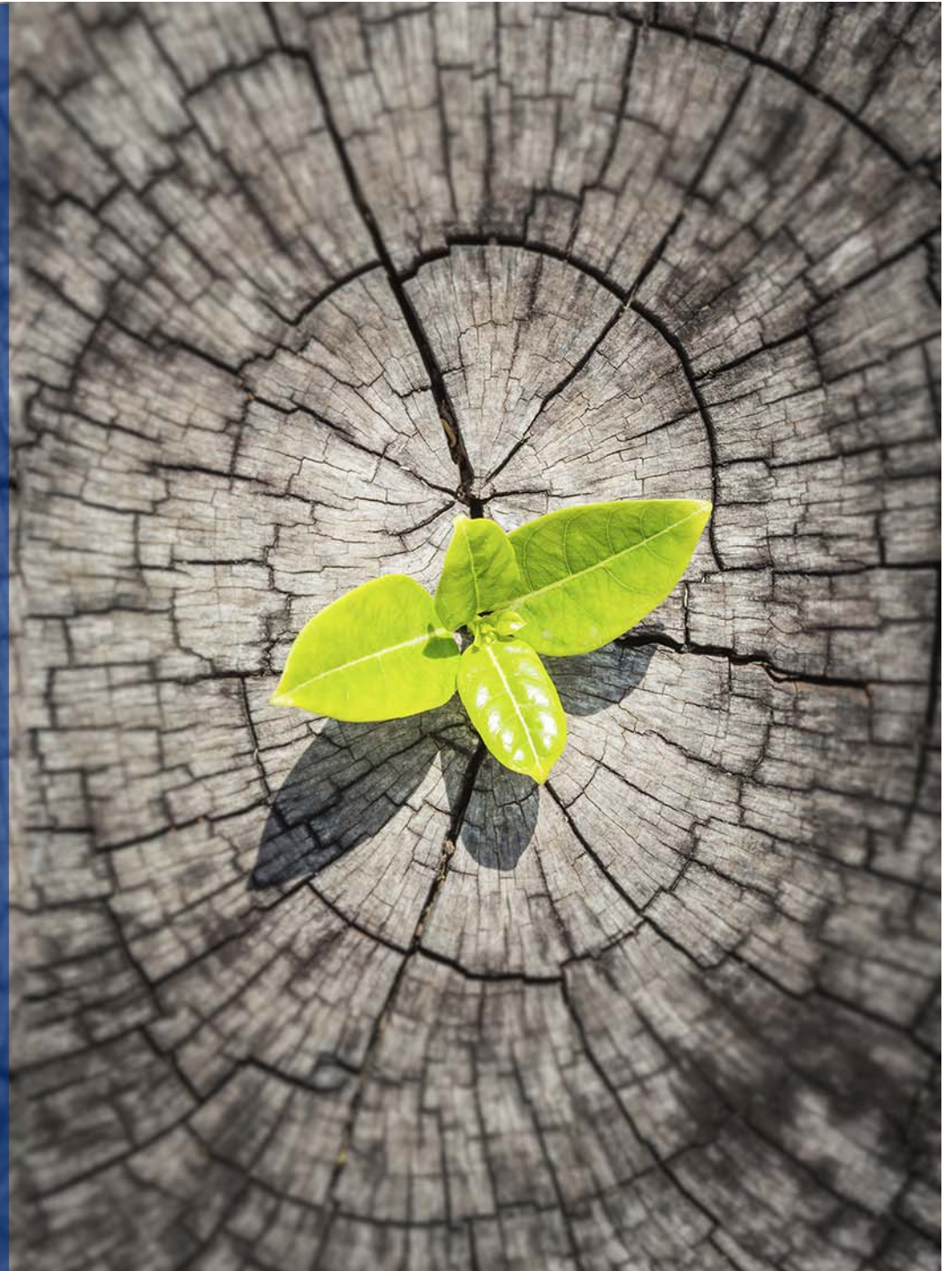
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Town of Cobourg

Finance Process Maps

Payroll, Accounts Payable, Credit Cards, Taxes
and Collection, Other Accounts Receivable



Introduction

A. Overview of our engagement

KPMG has been retained by the Town of Cobourg (the “Town”) to a service delivery review intended to identify potential opportunities for operating efficiencies, levy reductions and customer service enhancements. As part of the service delivery review, KPMG undertook process mapping of selected municipal services, including payroll, accounts payable, credit cards, taxes and collections and other accounts receivable.

This report outlines the Town's processes with respect to the above-noted services and includes:

- Process maps for the delivery of the service;
- Identified areas for potential enhancement, as applicable; and
- Suggested operational changes that could be considered by the Town as a means of enhancing operating efficiencies and customer service, improving risk management and addressing potential internal control weaknesses.

Our review relied heavily on the contributions and knowledge of Town personnel and we would like to express our appreciation and thanks for the assistance provided to us by staff.



Introduction

B. Our approach

As part of our review, KPMG facilitated discussion with Town staff to identify the individual steps in the process under review, as well as any issues that were perceived as impacting operating efficiencies, customer service, internal controls or risk management.









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

There are five common principles of LEAN thinking:

1. Value is defined by the **voice of the client**. If a process or function doesn't create value for the client (recognizing that clients can be internal or external), the question is why is it being performed.
2. LEAN requires that you **understand your process**. Process mapping allows you to have a picture of your process so that you can begin to make improvements. Without this understanding, it is difficult to have transparency and see where the problems are. It also helps teams gain an understanding of everyone's involvement in the process.
2. LEAN seeks to develop **flow**, so that products or services move fluidly and without interruptions through the process.
3. LEAN seeks to establish **pull**, so that activities are undertaken in response to what a client needs when they need it, by reacting to a trigger. This is contrary to how many processes are structured, which involves a push to the next user regardless of whether they are ready or not.
4. LEAN is a means of **continuous improvement**. When done right, LEAN is not a one-time event but rather a journey to continually improve processes and constantly strive to supply value, from the perspective of the client.

Introduction

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

Inefficiency	Description	Examples
 Defects	Work or services that are not completed correctly the first time.	Departments key in hours worked incorrectly, requiring payroll to fix errors.
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 Waiting	Idle time when material, information, people or equipment are waiting.	Waiting for approvals prior to issuing cheques.
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 Transportation	Moving equipment, supplies or equipment from place to place.	Transferring paper files from one location to another rather than using email.
 Inventory	Having more material and supplies on hand than what its needed.	Stocking extra stores inventory to prevent stockouts caused by poor order management.
 Motion	Unnecessary movement by employees to complete an activity.	Having staff attend meetings in person rather than by video or teleconference.
 Extra processing	Spending extra time and effort for an activity, including duplication of efforts.	Developing Excel spreadsheets to track information that is already available in MIS.

Introduction

C. How to read our report

For each component of the Town's processes included in this report, we have provided process maps that outline the individual worksteps undertaken as part of the Town's delivery of service. These maps are outlined in flowchart form and are intended to assist in understanding (i) the individual worksteps performed by Town personnel; (ii) the sequential ordering of the worksteps; and (iii) decision points included in the process.

Potential areas for improvement include:

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

S Client service limitations, representing aspects of the Town's operations that may adversely impact on customer satisfaction

F Financial risk, representing areas where the Town's system of internal controls is insufficient to prevent the risk of financial loss

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

Where areas for potential for improvement have been identified, we have provided suggested courses of action that could be considered by the Town as part of future implementation efforts.

Introduction

D. Restrictions

This report is based on information and documentation that was made available to KPMG at the date of this report. We had access to information up to November 6, 2020 in order to arrive at our observations but, should additional documentation or other information become available which impacts upon the observations reached in our report, we will reserve the right, if we consider it necessary, to amend our report accordingly. This report and the observations and recommendations expressed herein are valid only in the context of the whole report. Selected observations and recommendations should not be examined outside of the context of the report in its entirety.

Our review was limited to, and our recommendations are based on, the procedures conducted. The scope of our engagement was, by design, limited and therefore the observations and recommendations should be in the context of the procedures performed. In this capacity, we are not acting as external auditors and, accordingly, our work does not constitute an audit, examination, attestation, or specified procedures engagement in the nature of that conducted by external auditors on financial statements or other information and does not result in the expression of an opinion.

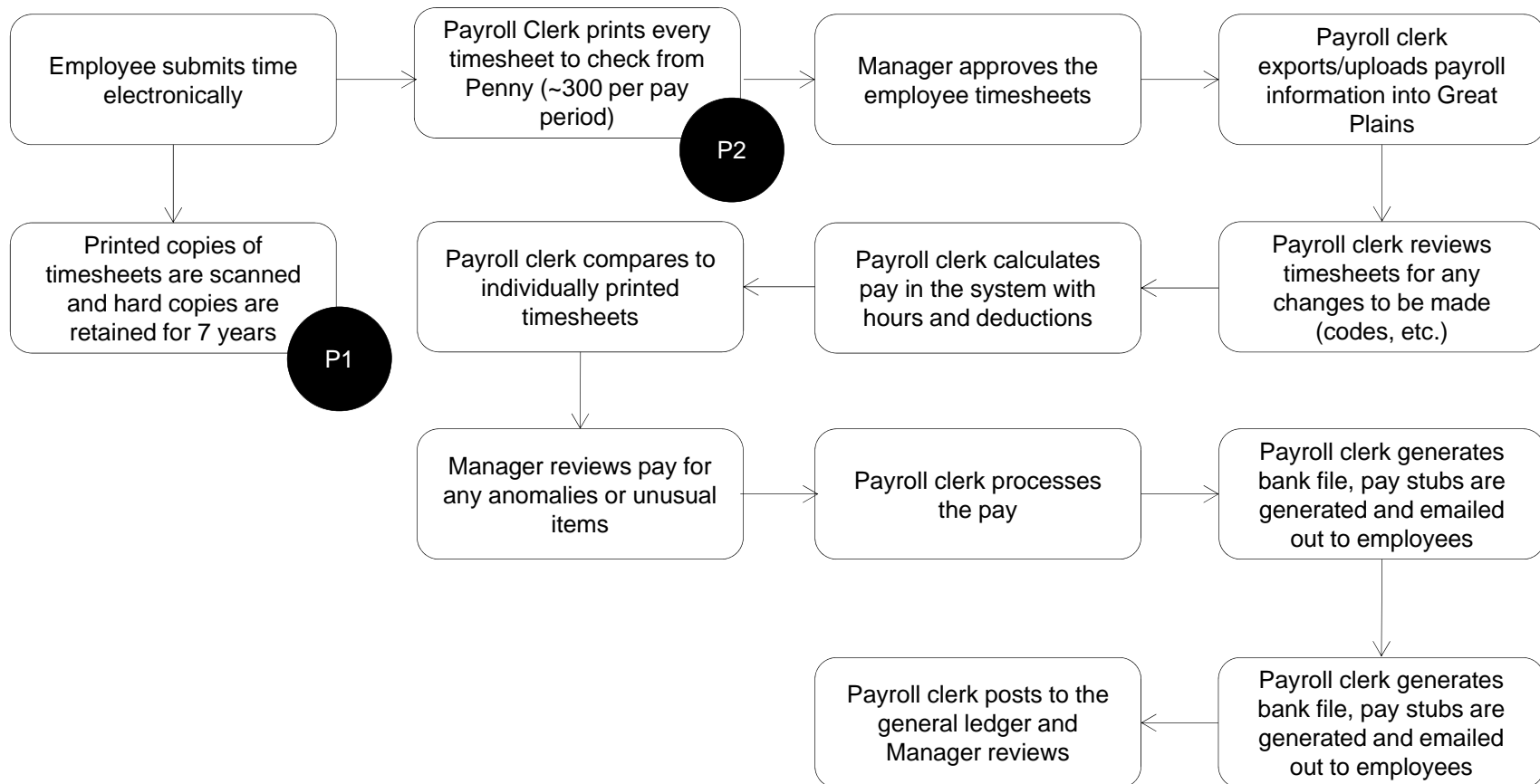
Pursuant to the terms of our engagement, it is understood and agreed that all decisions in connection with the implementation of advice and opportunities as provided by KPMG during the course of this engagement shall be the responsibility of, and made by, the Town of Cobourg. Accordingly, KPMG will assume no responsibility for any losses or expenses incurred by any party as a result of the reliance on our report.

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

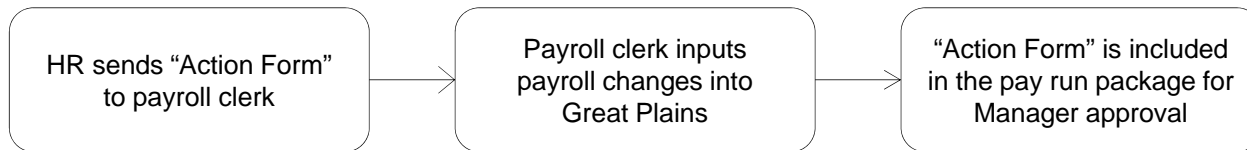
KPMG has no present or contemplated interest in the Town of Cobourg nor are we an insider or associate of the Town of Cobourg or its management team. Our fees for this engagement are not contingent upon our findings or any other event. Accordingly, we believe we are independent of the Town of Cobourg and are acting objectively.



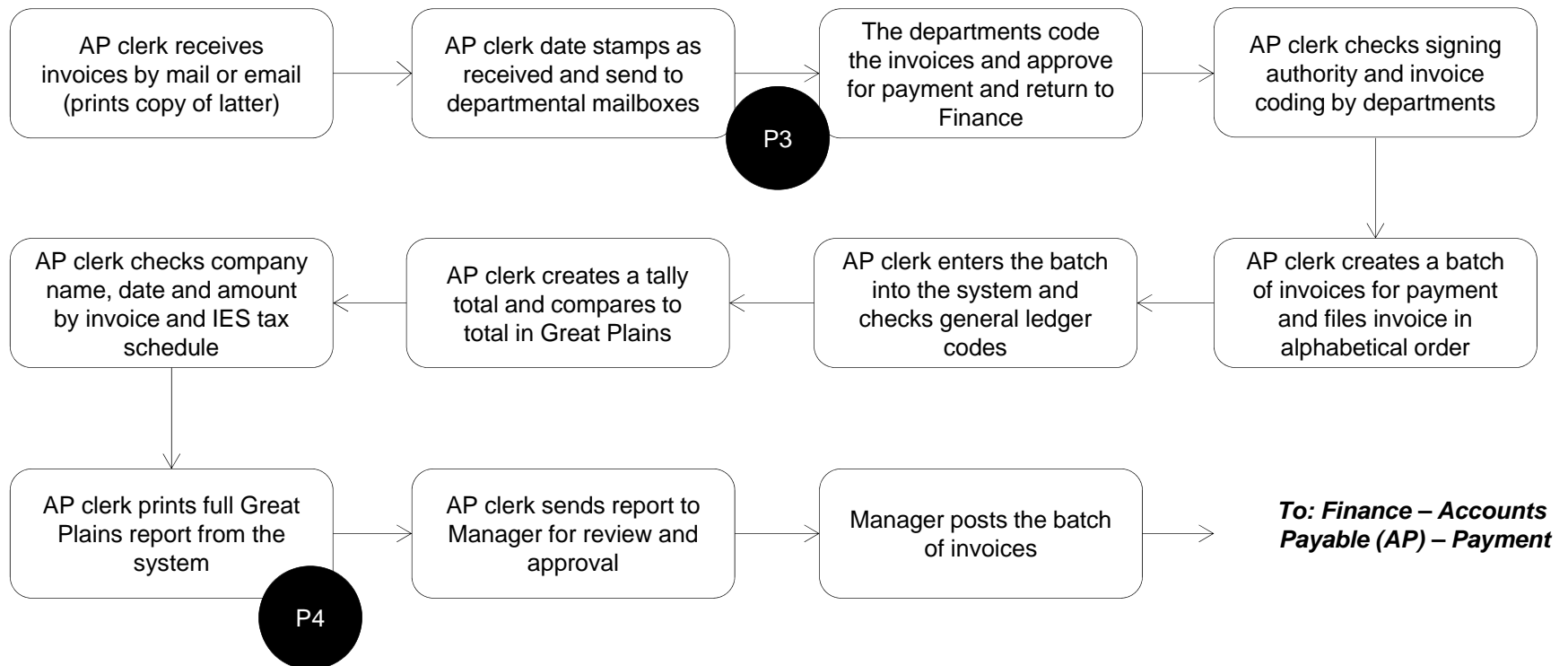
Finance - Payroll Processing



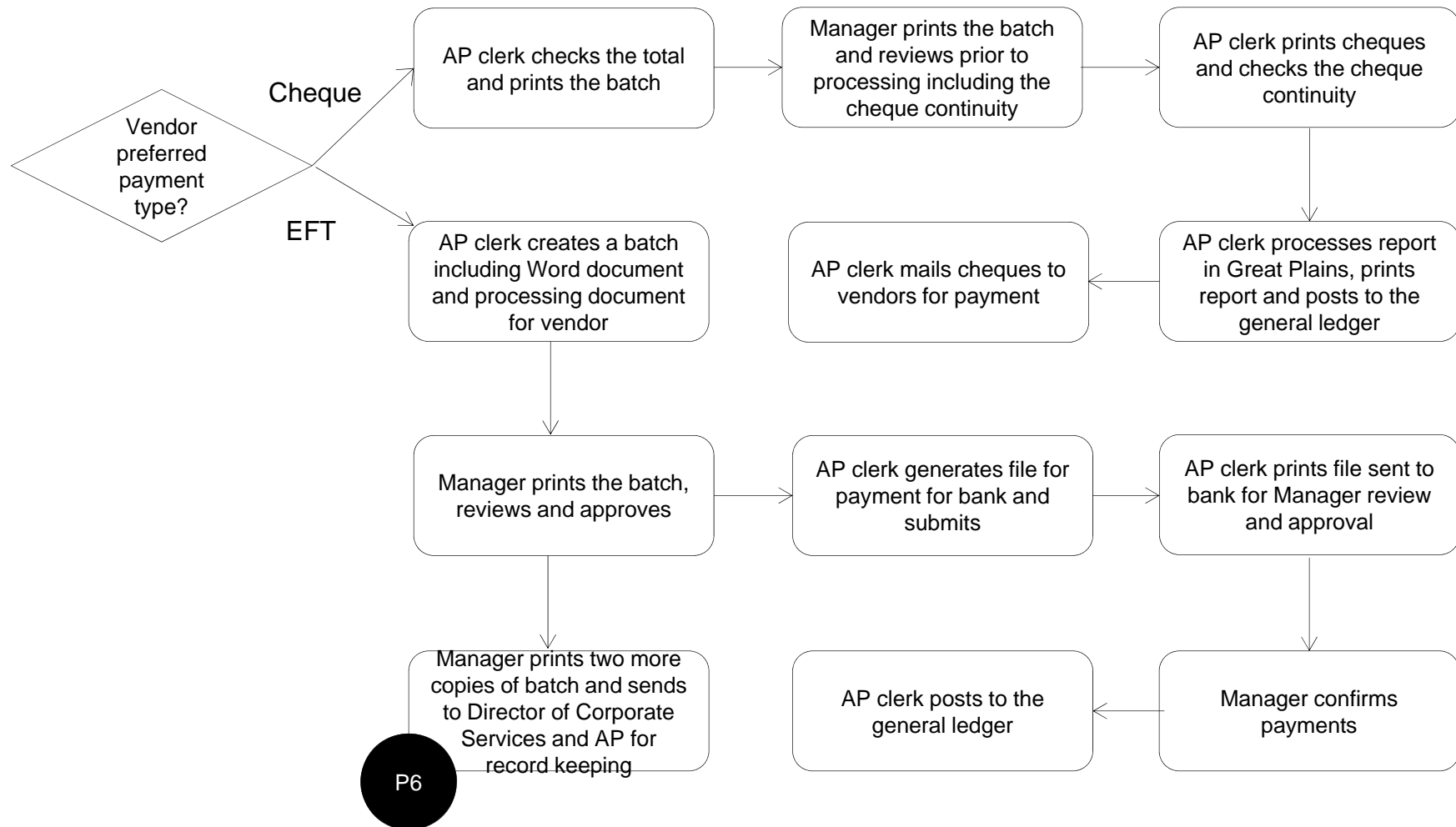
Finance - Payroll Changes



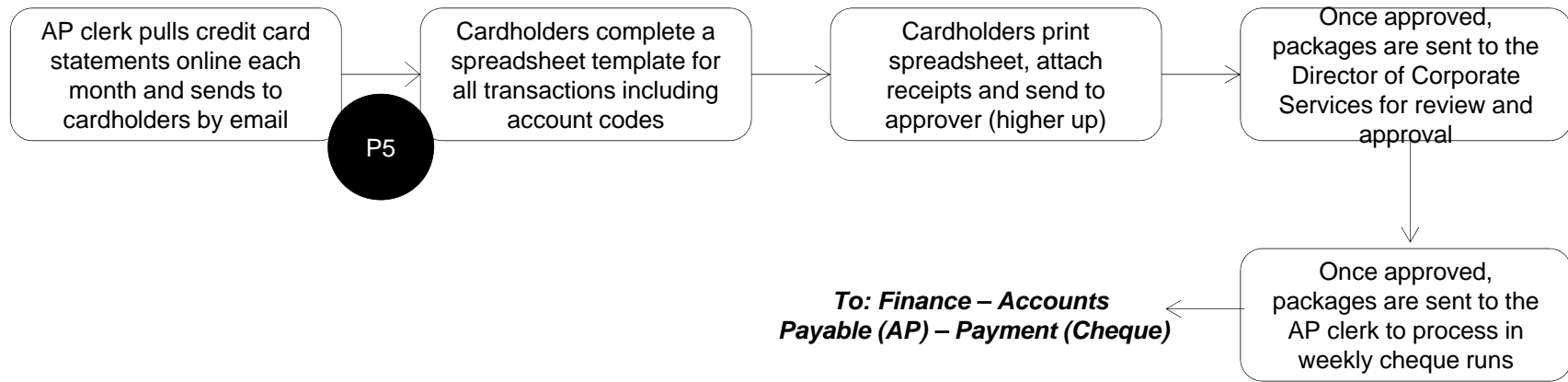
Finance - Accounts Payable (AP) - Recording



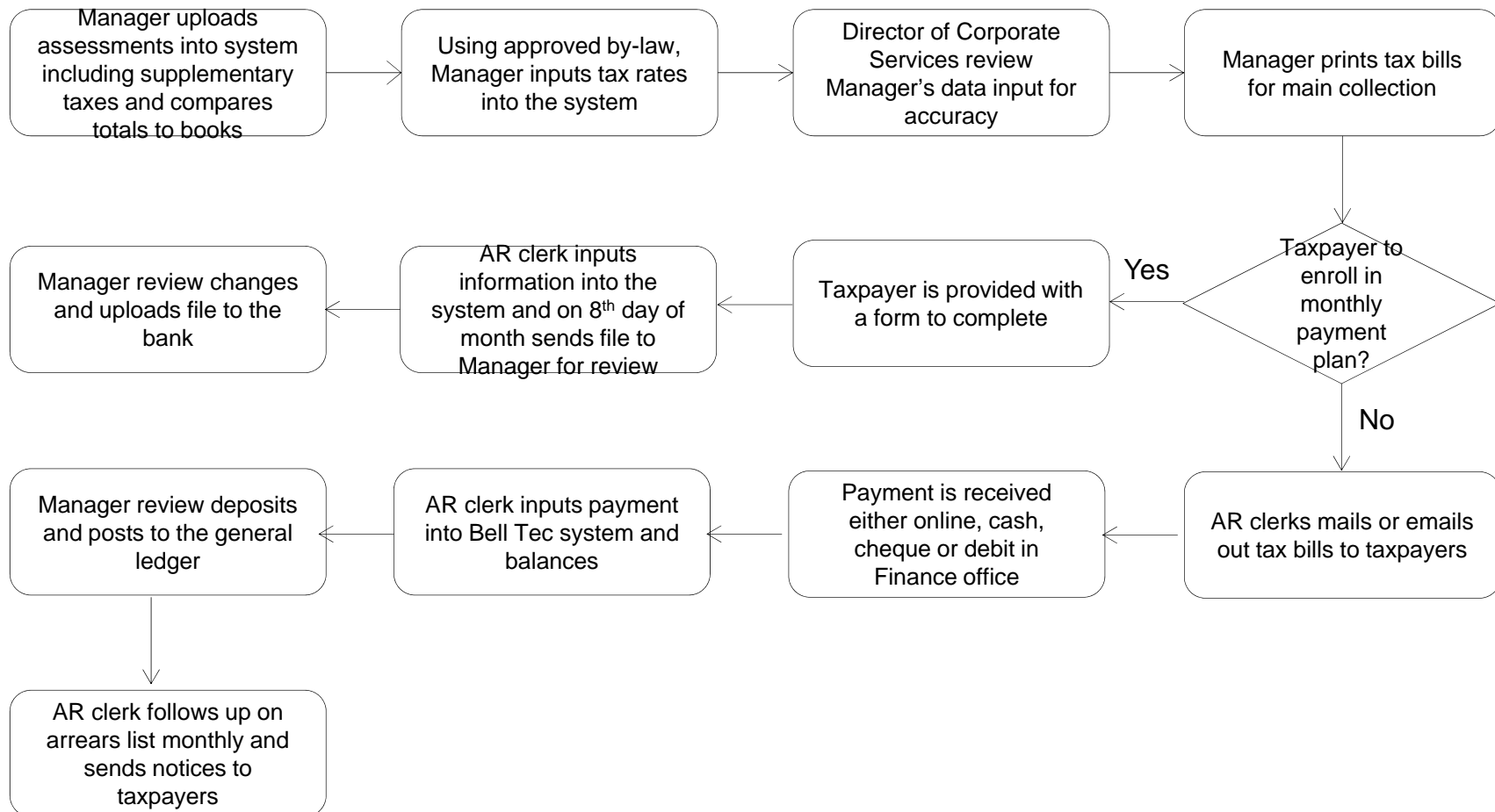
Finance - Accounts Payable (AP) - Payment



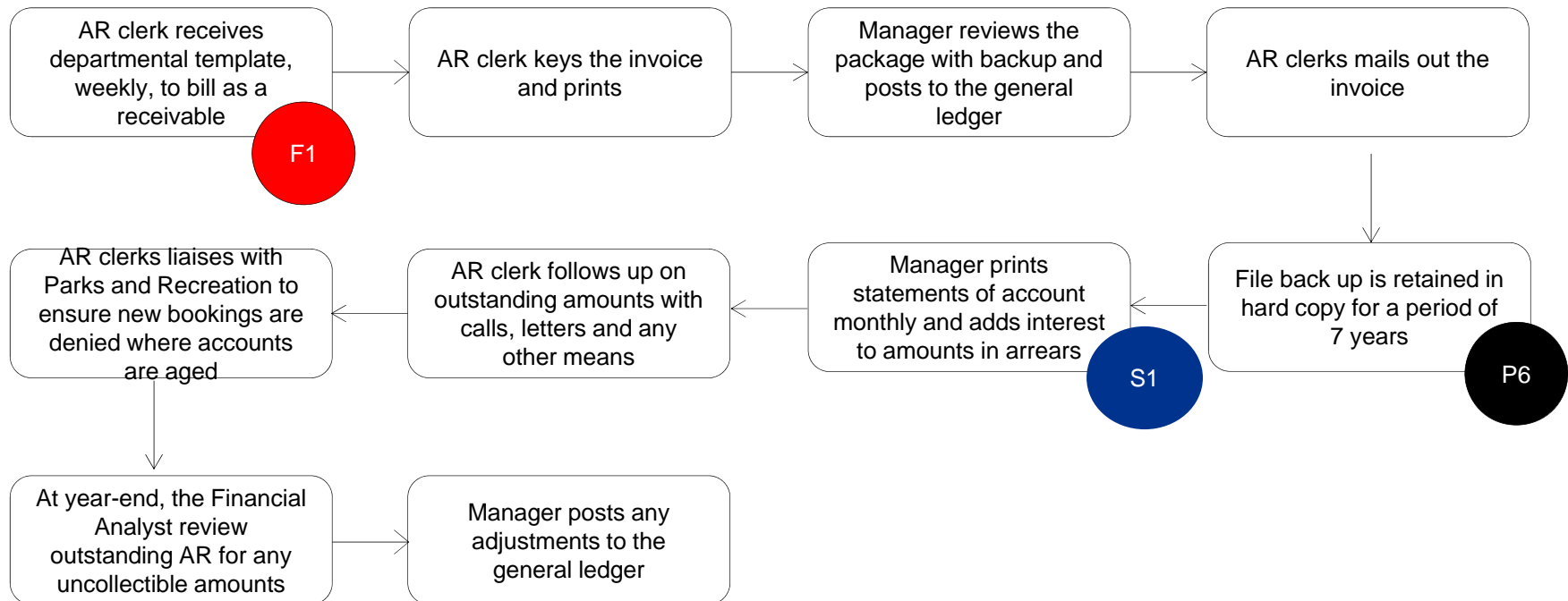
Finance - Credit Cards



Finance - Taxes and Collection





Finance - Other Accounts Receivable



Potential Courses of Action

Issue	Potential Course of Action
<p>P1 We understand that hard copies of timesheets are printed in hard copy then scanned . Printed hard copies are retained in files for a period of seven years.</p>	<p>We recommend the full reliance on the digitization of file retention to reduce not only the duplication but the volume of paper retained and related storage.</p>
<p>P2 We understand that timesheets are printed individually from Penny to compare to timesheets uploaded into Great Plains.</p>	<p>We recommend the exploration of linking systems such as Penny and Great Plains to reduce the manual effort required to compare the input between systems.</p>
<p>P3 We understand that typically invoice approval is manual with paper moving between departments. In light of COVID, invoices have been emailed for departmental approval.</p>	<p>We recommend that departmental approval remain electronic post-COVID to eliminate the time lag in approval and the movement of paper between departments.</p>
<p>P4 We heard on several occasions that documents are printed in hard copies to facilitate the cross-checking between reports and systems as the Finance team are working with single screens.</p>	<p>We recommend that the Finance team be provided with second screens to enable the electronic cross-checking of documents and eliminating the need to use paper.</p>
<p>P5 We understand that all credit card transactions must be entered manually in a spreadsheet.</p>	<p>We recommend giving consideration to the opportunity to work with VISA to obtain an electronic download of all transactions to eliminate the manual input of information each month, by card.</p>
<p>P6 We understand that finance backup or supporting documentation is retained in hard copy for a period of seven years.</p>	<p>We recommend the digitization of file retention in a central location to reduce the volume of paper retained and increase the accessibility of information.</p>

Potential Courses of Action

Issue	Potential Course of Action
<p> We heard there is very often a lag in the timeliness of receiving bill backs in Finance and there is a concern over the completeness of charge backs that make it to Finance for processing.</p> <p>In particular, we heard that there is no ownership of financial reporting, billing and accounts receivable in particular, in the Building and Planning department.</p>	<p>We recommend that the Town provide education to departments the importance of timely billing and that Finance proactively reach out to departments on a regular basis for the existence of any charge backs.</p> <p>We recommend that the Town continue to explore ways for the departments to work together to ensure all monies owing are billed and collected.</p>
<p> We heard that there is no way to run a developer statement of account at any point in time in a reasonable amount of time.</p>	<p>We recommend that the Town continue to explore ways to be able to provide this information on a timely basis including the use of City Works to streamline the deposit process and have adequate backup to validate accuracy of financial information or invoicing fees and deposits in the system to be able to generate accurate system-generated reporting at a point in time.</p>



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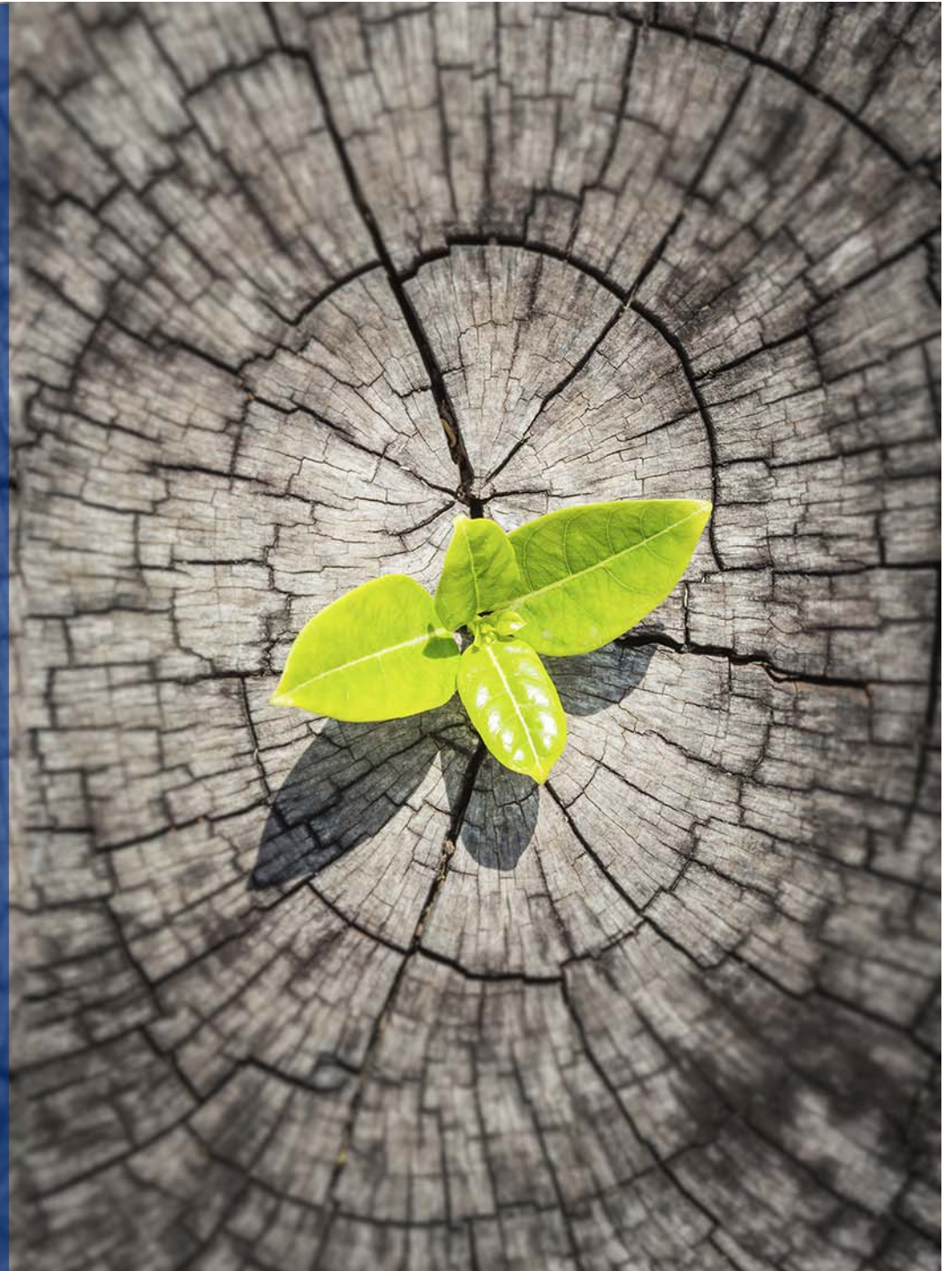
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Town of Cobourg

Human Resources Process Maps

Recruitment
Onboarding



Introduction

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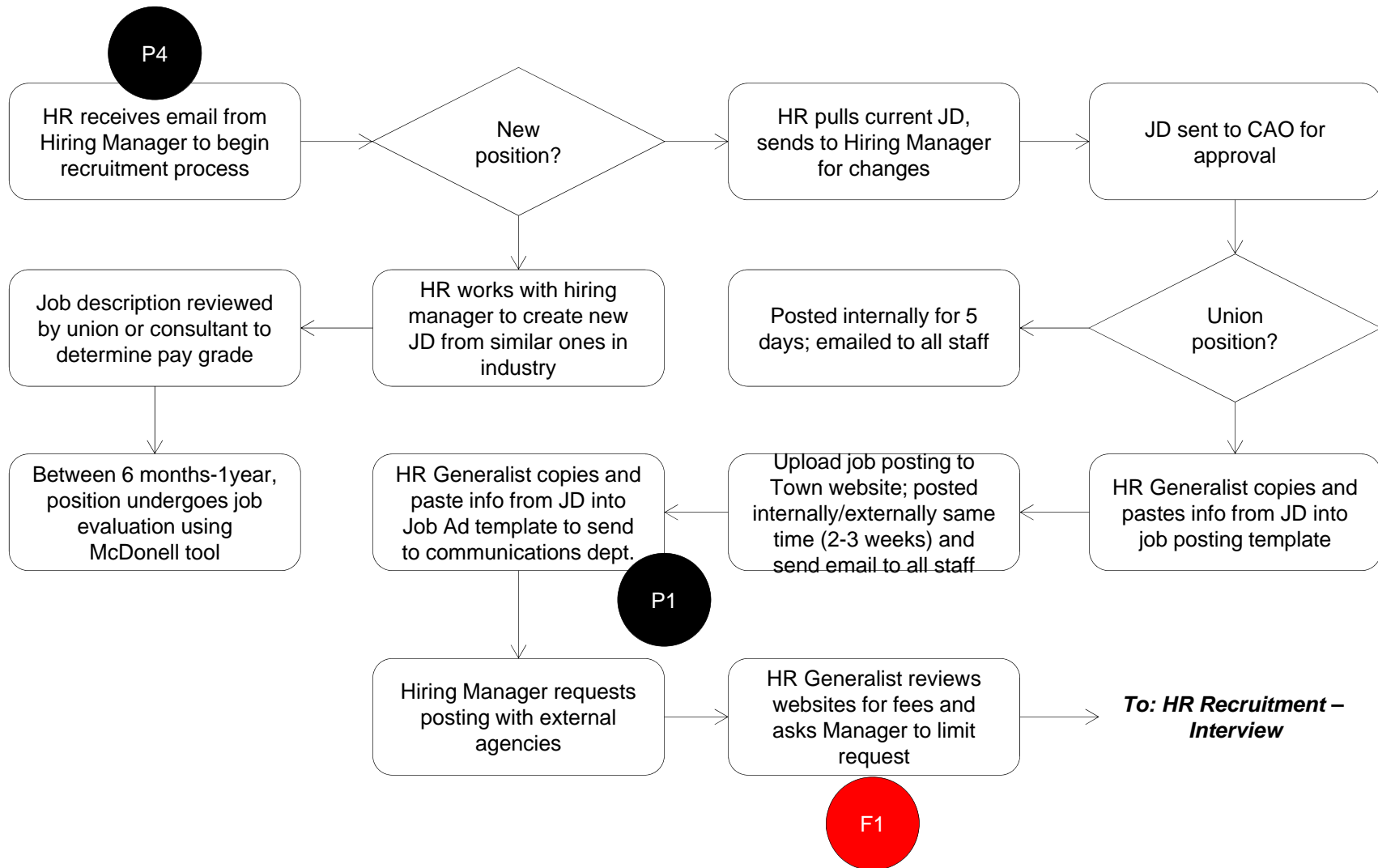
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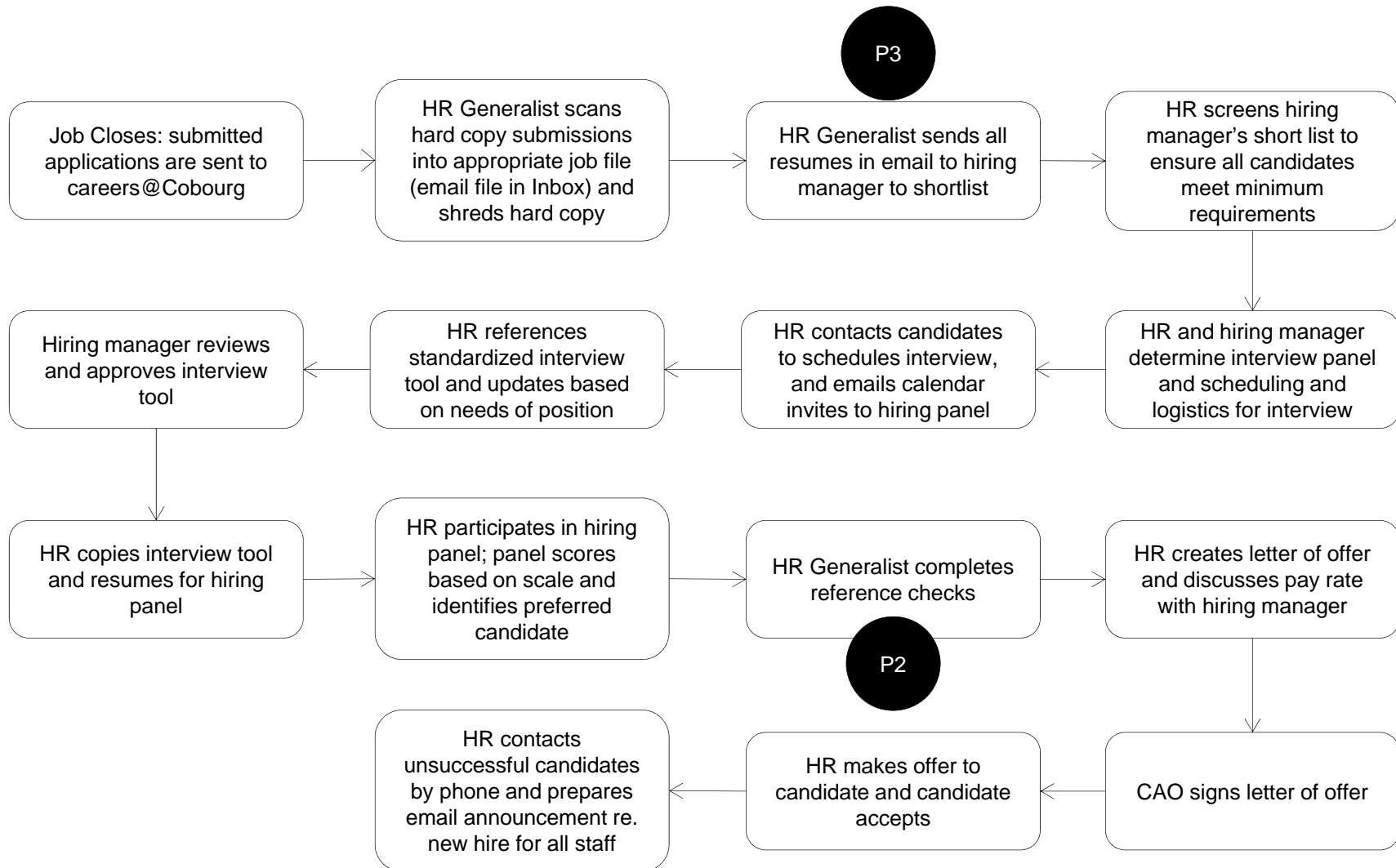
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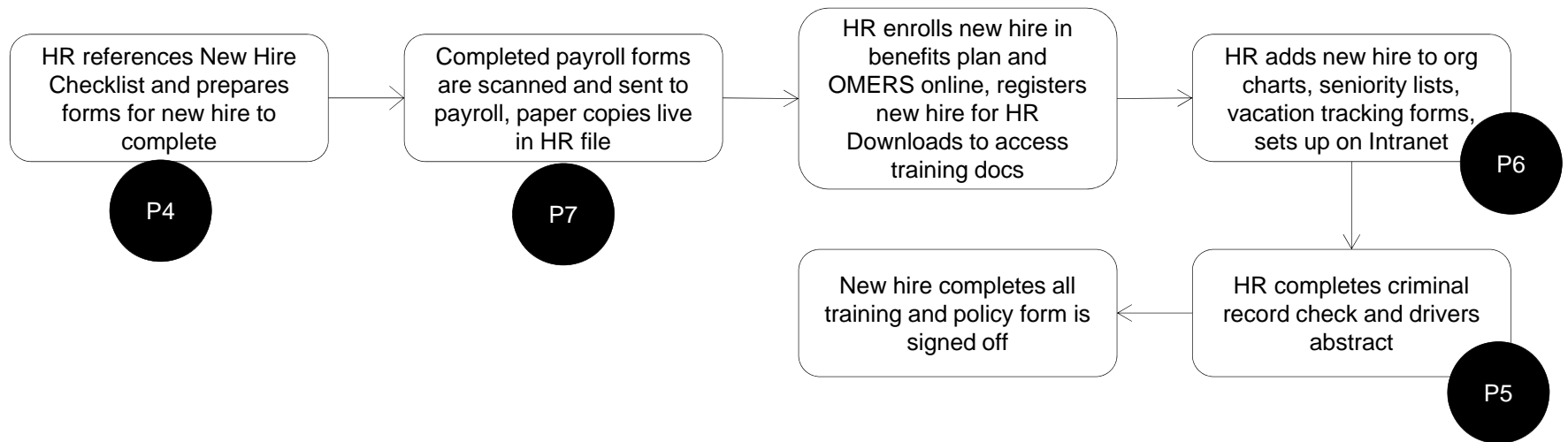
HR - Recruitment - Job Posting



HR - Recruitment - Interview



HR - Onboarding



Potential Courses of Action

Issue	Potential Course of Action
<p>P1 Staff advised that transferring the job posting details into various job posting sites and communications templates is a very administratively heavy tasks requiring significant time spent copy and pasting.</p>	<p>We recommend the Town's job posting templates be streamlined to match the job description templates and all templates merged into one master document. Macros could be enabled to complete the transfer of information from the master JD into the posting templates, which would create capacity for the HR Generalist to focus on higher value work. Alternatively, the Town could consider providing the HR Generalist with access to administrative support for the recruitment process which would create additional capacity for the HR professional.</p>
<p>P2 We understand there is no access to a private area for the HR Generalist to complete confidential phone calls such as reference checks.</p>	<p>We recommend the HR Generalist be provided access to a private space with a closed door to complete confidential phone calls such as reference checks.</p>
<p>P3 We understand the HR Generalist saves all candidate resumes in their email Inbox and emails all resumes to hiring manager.</p>	<p>We recommend that candidate resumes be saved on a shared drive and that the hiring manager access the resumes in this shared location. This would minimize the risk that candidate resumes would be mistakenly emailed to the wrong recipient as well as create capacity for the HR Generalist from having to manage these files within her email Inbox.</p>
<p>P4 We understand that summer student recruitment is not centralized and the onboarding process for all staff is not standardized. We heard that hiring managers complete recruitment and onboarding in an ad hoc manner and new employee experience and training can vary greatly by department.</p>	<p>We recommend that summer student recruitment and all staff onboarding be centralized and lead by HR. This would ensure each new employee experience is consistent, create additional capacity for hiring managers, and standardize critical policy and procedure training for new hires, minimizing risk this would be overlooked or missed at the departmental level.</p>
<p>P5 We understand HR completes a criminal record check and driver's abstract after the new hire has begun their employment with the Town.</p>	<p>We recommend that any required background checks be completed by HR prior to the start date of any new employee. This will minimize risk that a new hire does not meet the qualifications of the position after they have begun employment with the Town.</p>

Potential Courses of Action

Issue	Potential Course of Action
<p>P6</p> <p>We understand vacation is calculated based on hire date, not calendar year. Staff advised this results in significant HR and payroll staff time is spent updating vacation allotment on a bi-weekly basis.</p>	<p>We recommend the Town consider changing vacation accrual to annual instead of based on hire date. This would create capacity for both HR and payroll staff to spend time on higher value work and streamline vacation calculations for all staff.</p>
<p>P7</p> <p>We understand HR tracks annual pay increases in spreadsheet and completes HR Action Form and sends to payroll for processing. We heard that payroll also tracks annual pay increases and there appears to be duplicated efforts in this area.</p>	<p>We recommend that annual pay increases remain as a function of payroll and HR be removed from tracking the standard annual increments for unionized staff.</p>
<p>F1</p> <p>We were advised there is no centralized budget for recruitment costs. Staff advised that recruitment costs lie with each department when they are incurred but there is no line item budget for recruitment on an annual basis.</p>	<p>We recommend that the Town consider budgeting annually for recruitment costs. This will provide flexibility to departments hiring for key positions and enable maximum exposure in order to recruit the most qualified candidates for the Town.</p>



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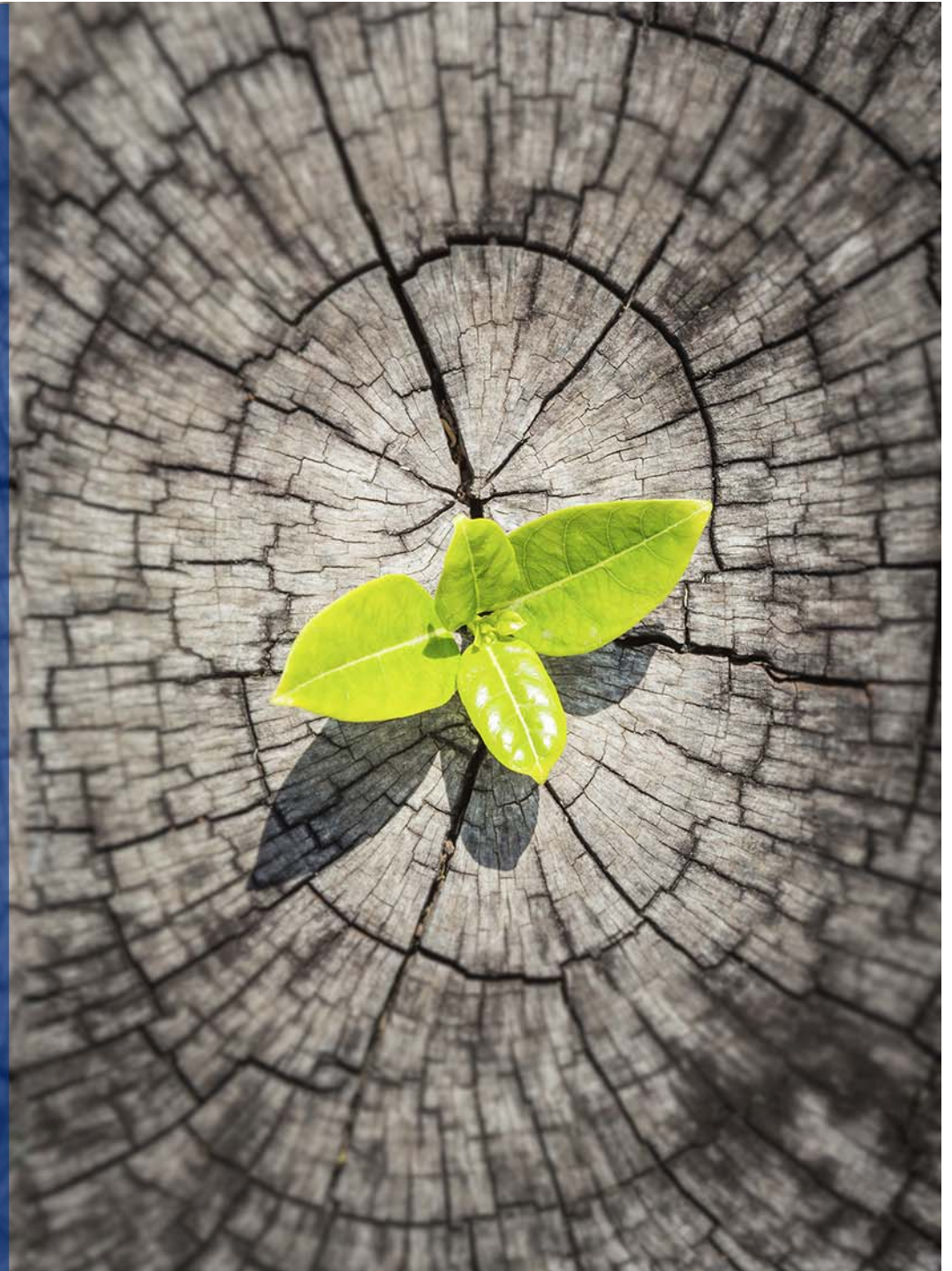
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Town of Cobourg

Planning and Development Process Maps

Site Plan & Subdivision Approval
Planning Applications



Introduction

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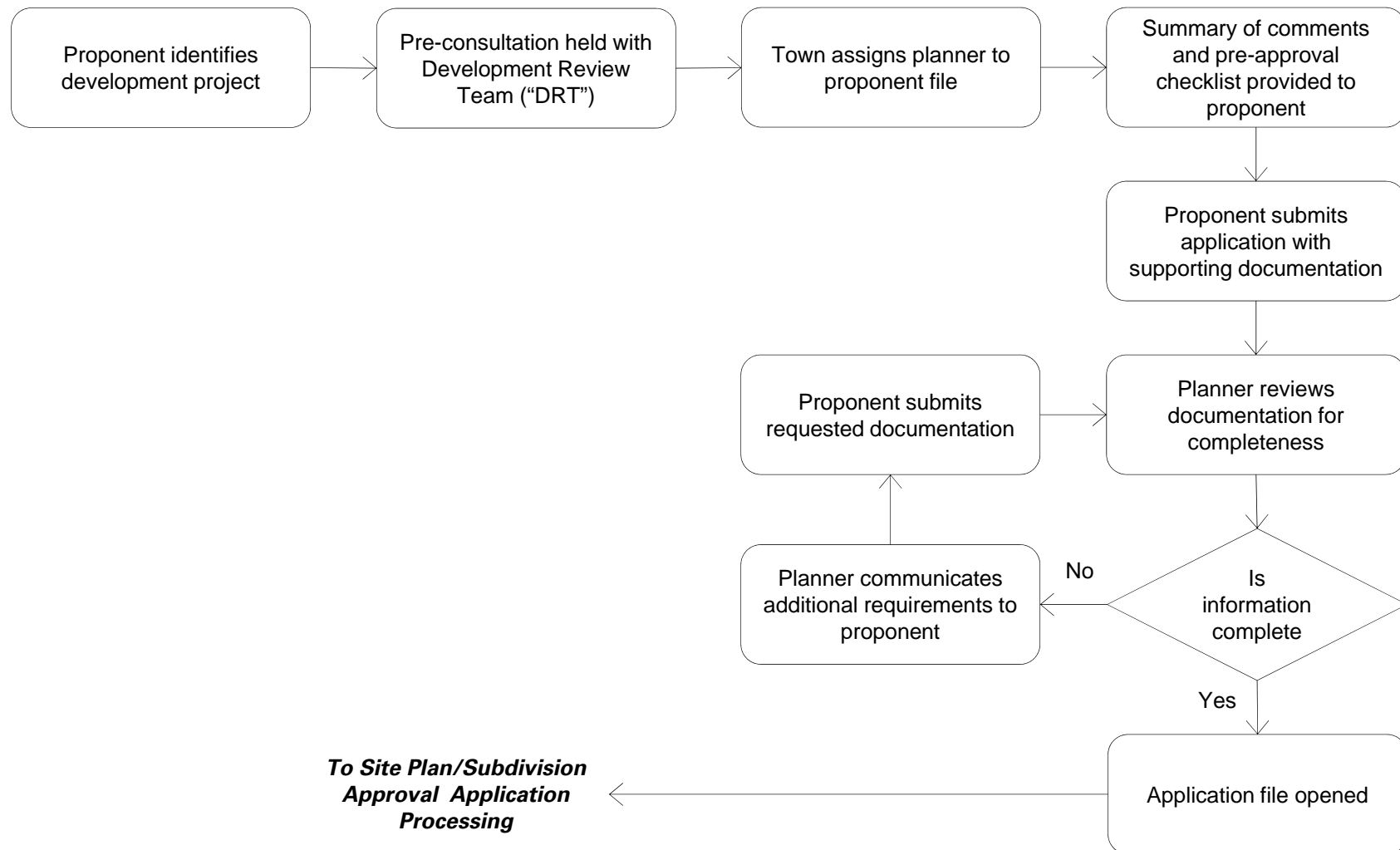
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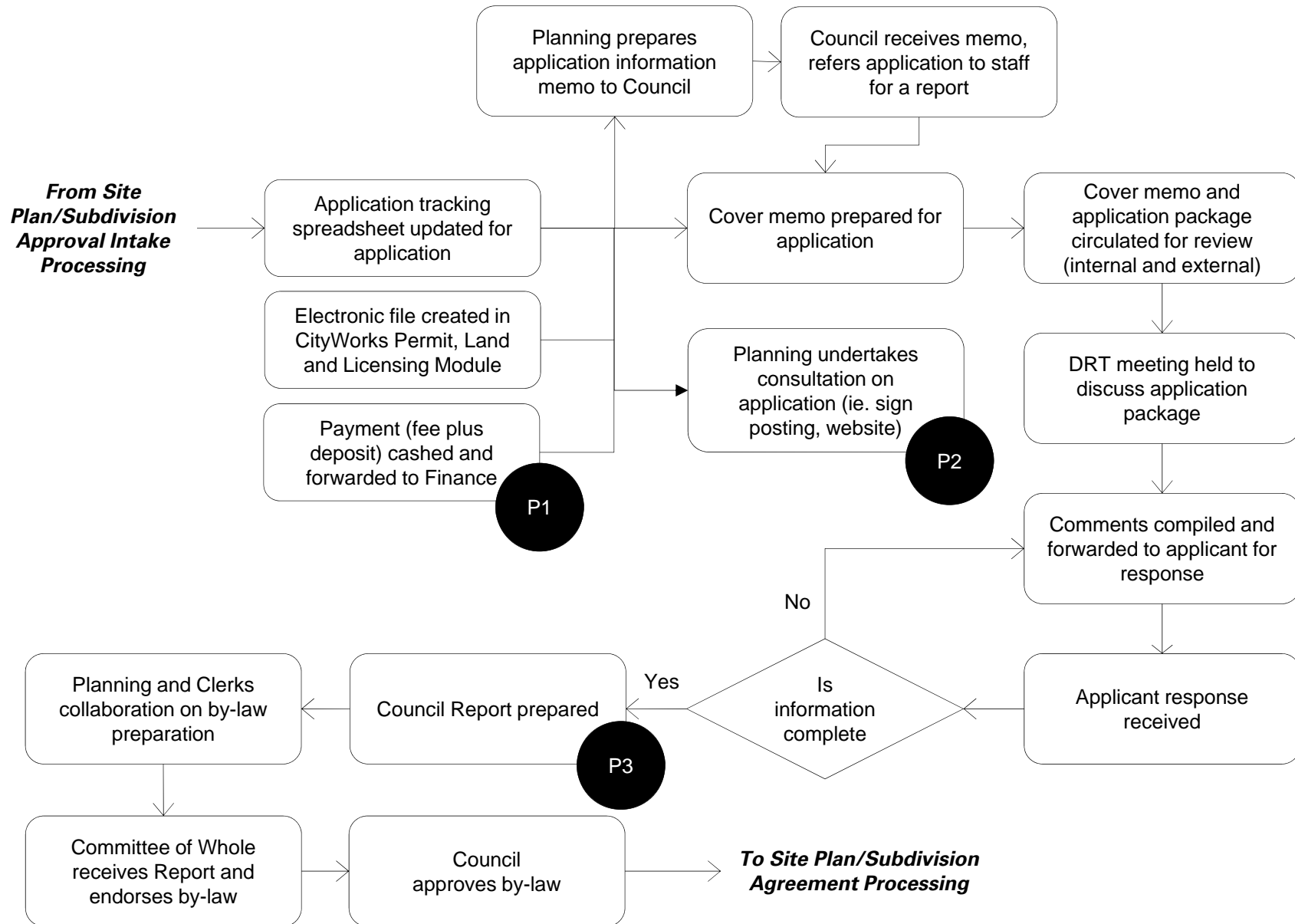
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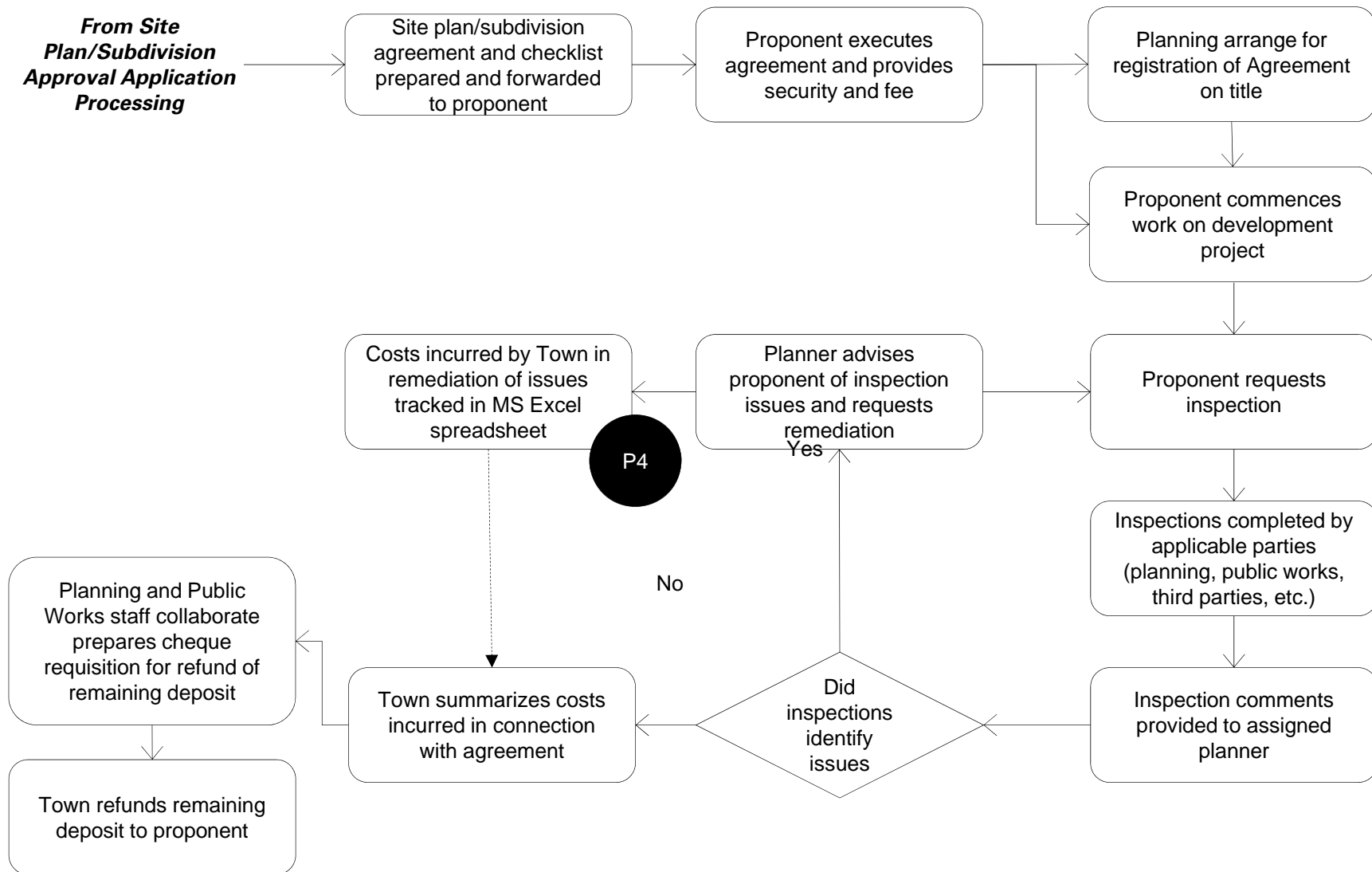
Site Plan/Subdivision Approval Application Intake



Site Plan/Subdivision Approval Application Processing



Site Plan/Subdivision Agreement Processing



Potential Courses of Action

Issue	Potential Course of Action
<p>P1</p> <p>We were advised that prior to the COVID-19 pandemic, Planning was required to provide four hard copies of deposit summaries for funds received in connection with site plan/subdivision applications and other development applications. We further understand that the Town has now implemented an electronic submission for funds being deposited in connection with planning applications.</p>	<p>As a means of enhancing operational efficiencies through the elimination of manual work efforts, the Town may wish to consider permanently adopting electronic reporting by Planning to Finance for payment receipts and depositing.</p>
<p>P2</p> <p>While the Planning Act does not require any public consultation methods for these technical applications, the Town's Public Notification Procedures (effective January 2020), require sign posting and website notification.</p>	<p>In order to reduce the administrative time and cost associated with technical applications, the Town may wish to consider revising its notification procedures to the standard established in the Planning Act.</p>
<p>P3</p> <p>While the provisions of the Planning Act allow Council to delegate responsibility for site plan/subdivision application approvals to Town staff, the Town's current processes require approval by both the Committee of the Whole and Council. As a result of the requirement for Council approval, Town staff are required to complete a number of work efforts, which add between five to 10 hours of staff time and 2 ½ – 3 weeks of additional processing per application.</p>	<p>As a means of reducing the overall processing time for site plan /subdivision application approvals, and recognizing that Council approves almost all site plan/subdivision applications the Town may wish to consider delegating approval authority to the Director of Planning & Development.</p>
<p>P4</p> <p>Under the Town's financial processes, costs incurred in connection with the resolution of matters identified through site plan/subdivision agreement inspections are not specifically matched to site plan/subdivision applications in its financial records. As a result, a number of Town departments (Planning, Public Works, Parks) are required to track costs incurred in MS Excel spreadsheets, with a final reconciliation required prior to the release of proponent deposits. This represents a duplication of work efforts as costs are recorded by staff in multiple Town departments.</p>	<p>As a means of reducing the extent of work required to process proponent deposits, the Town may wish to consider revising its chart of accounts to create individual general ledger accounts for each site plan/subdivision application. This is intended to significantly reduce the amount of time required to determine the balance of remaining deposits as expenses will be coded to individual applications. At the same time, the use of individual accounts would facilitate the Town's ability to monitor site plan/subdivision applications, identifying those that have been outstanding for a number of years for follow up or closure.</p>



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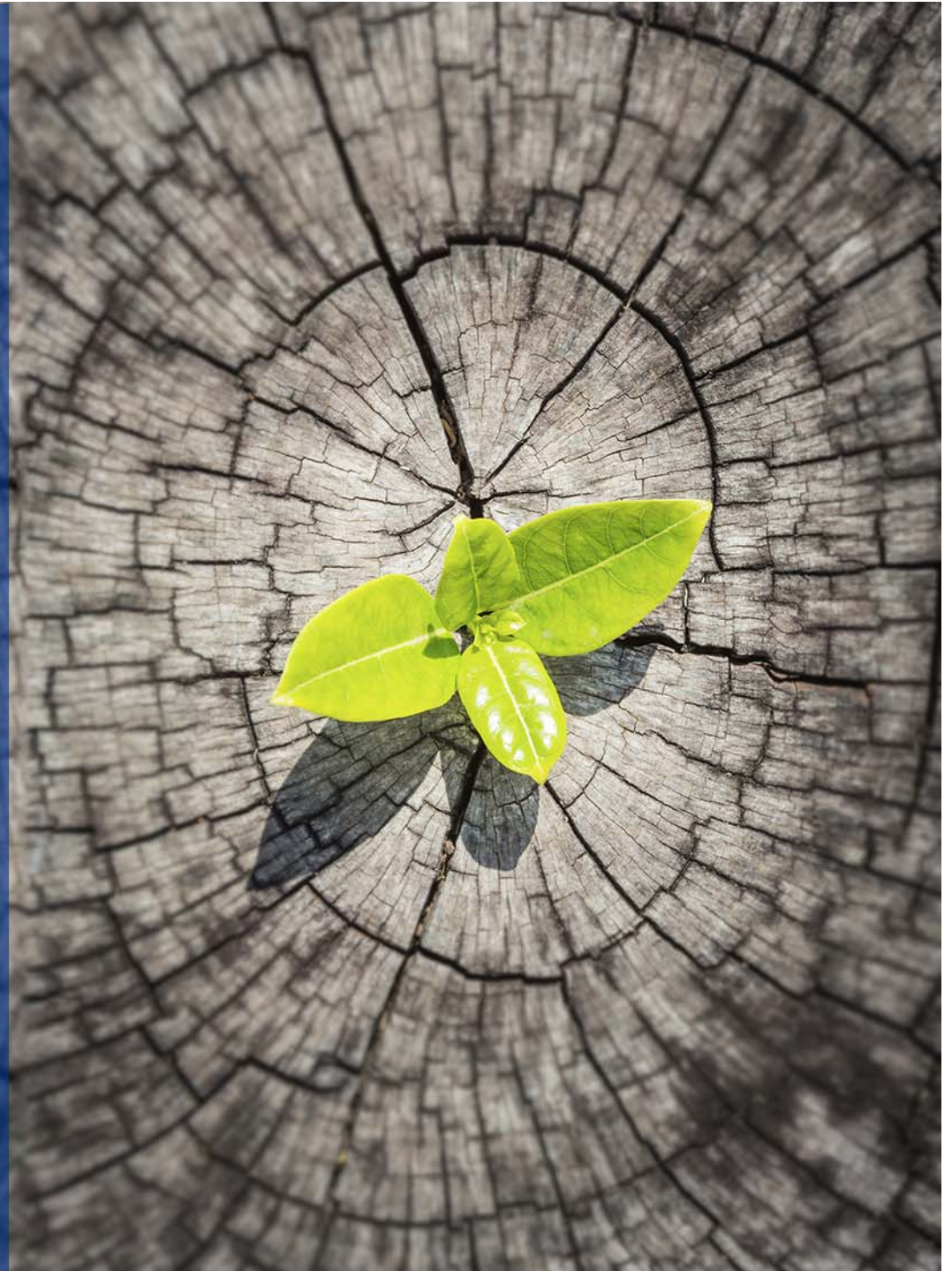
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Town of Cobourg

Planning and Development Process Maps

Official Plan & Zoning By-law
Amendments,
and Draft Plans of Subdivision Applications



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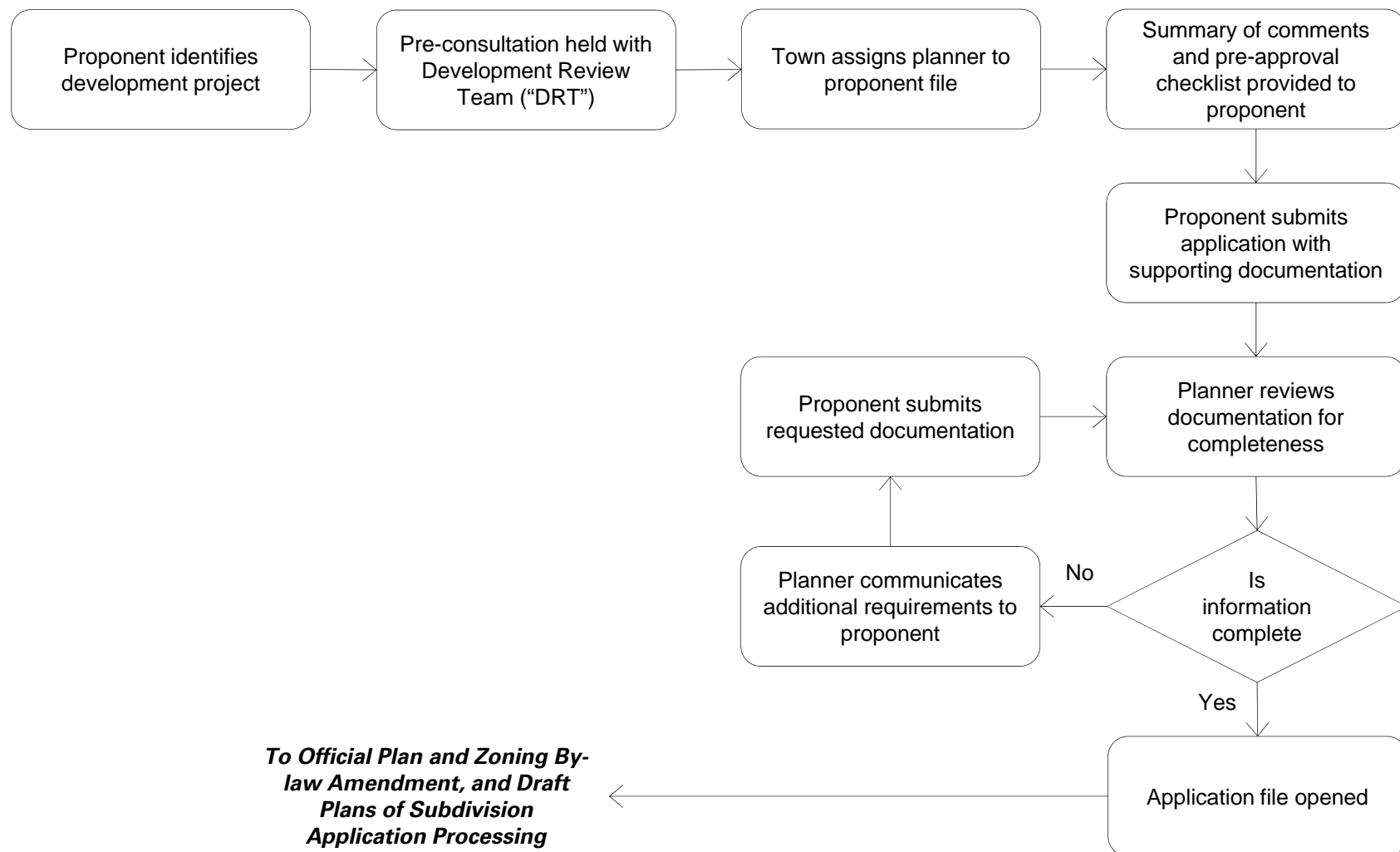
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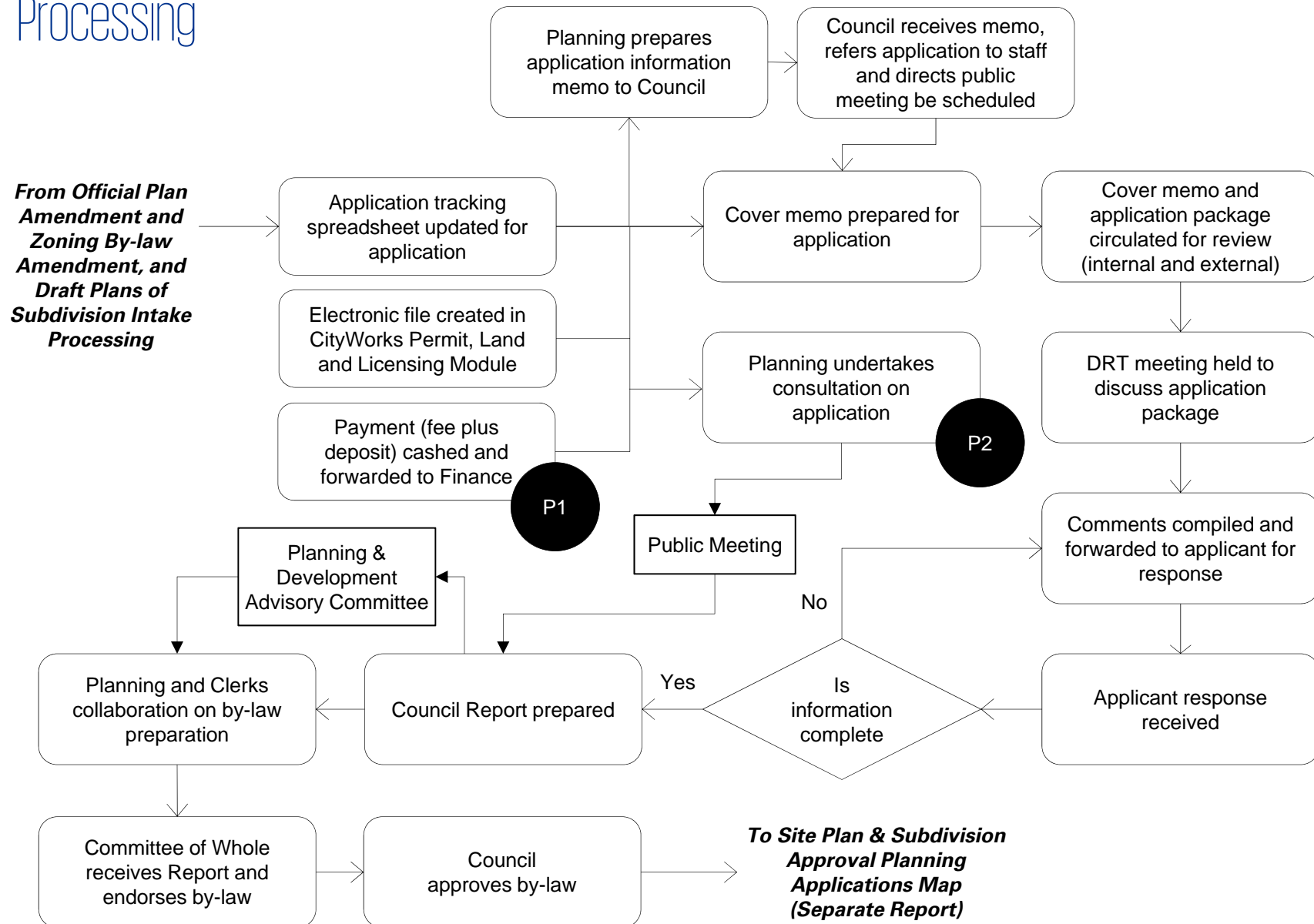
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<p>P2</p> <p>In connection with Official Plan and Zoning By-law Amendment, and Draft Plans of Subdivision applications, the Town's public notification process includes a level of notification that is excess of the minimum requirements of the Planning Act. Currently, the Town's notification includes (1) publication in a local newspaper with sufficient general circulation; (2) mailings to property owners within a certain distance of the subject property; and (3) sign posting at the site. This exceeds the requirements of the Planning Act, which requires either (1) or (2) and (3), but not all three.</p>	<p>As a means of reducing the overall time and cost for processing Official Plan and Zoning By-law Amendments, and Draft Plans of Subdivision applications, the Town may wish to consider reducing its notification requirements to those required by the Planning Act.</p>



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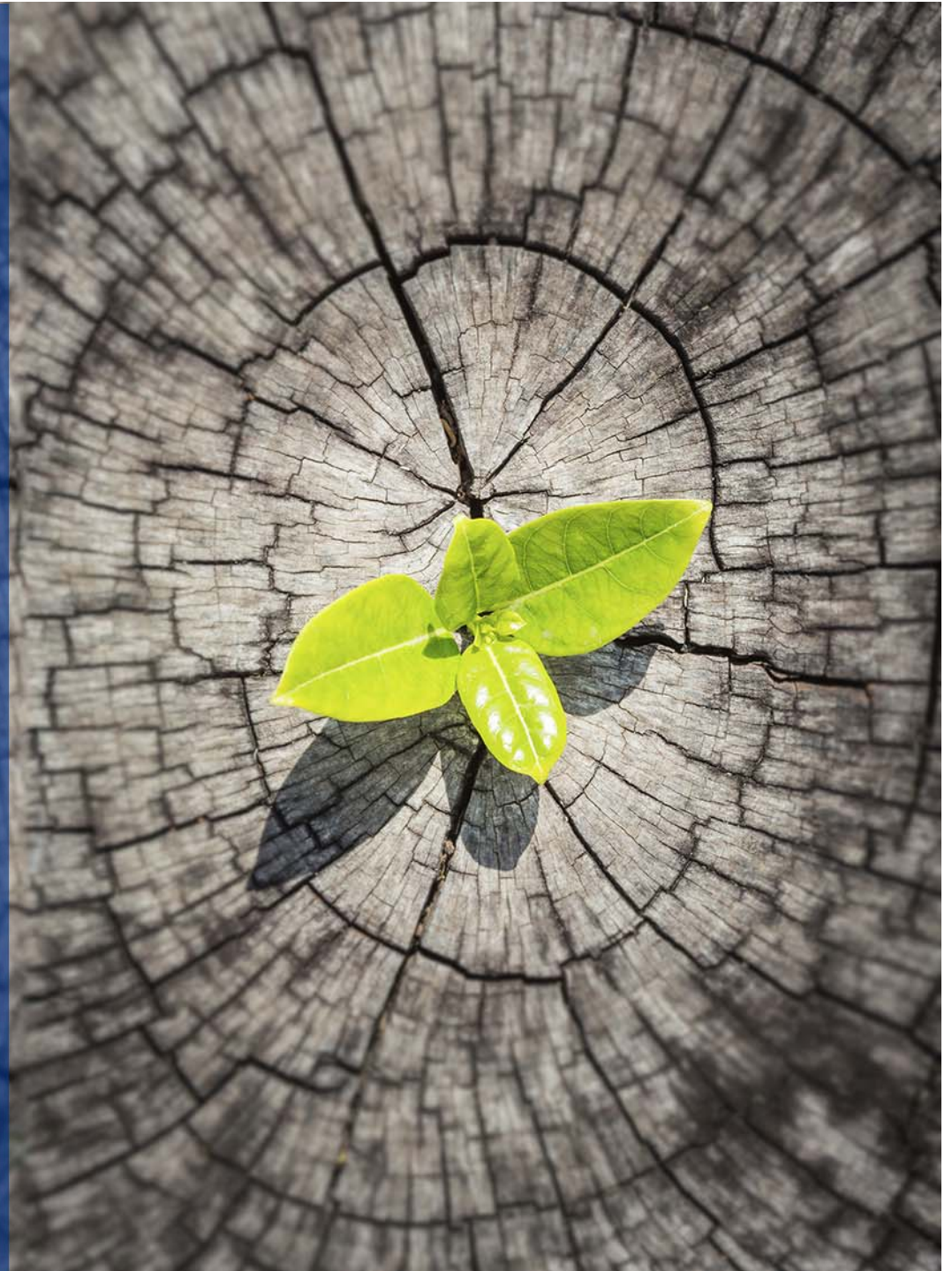
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Planning and Development Process Maps

Heritage Permit Applications
Committee of Adjustment Applications



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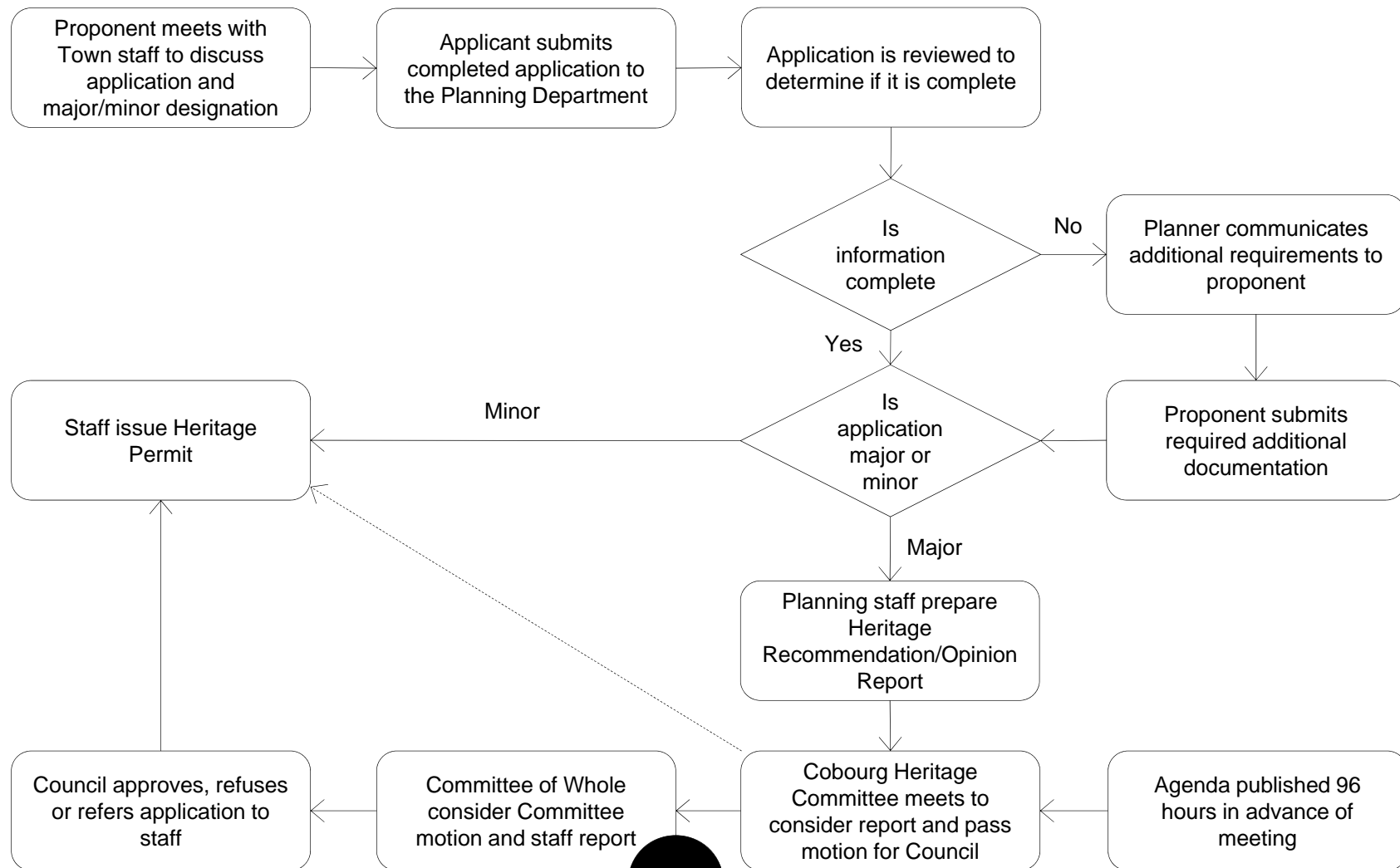
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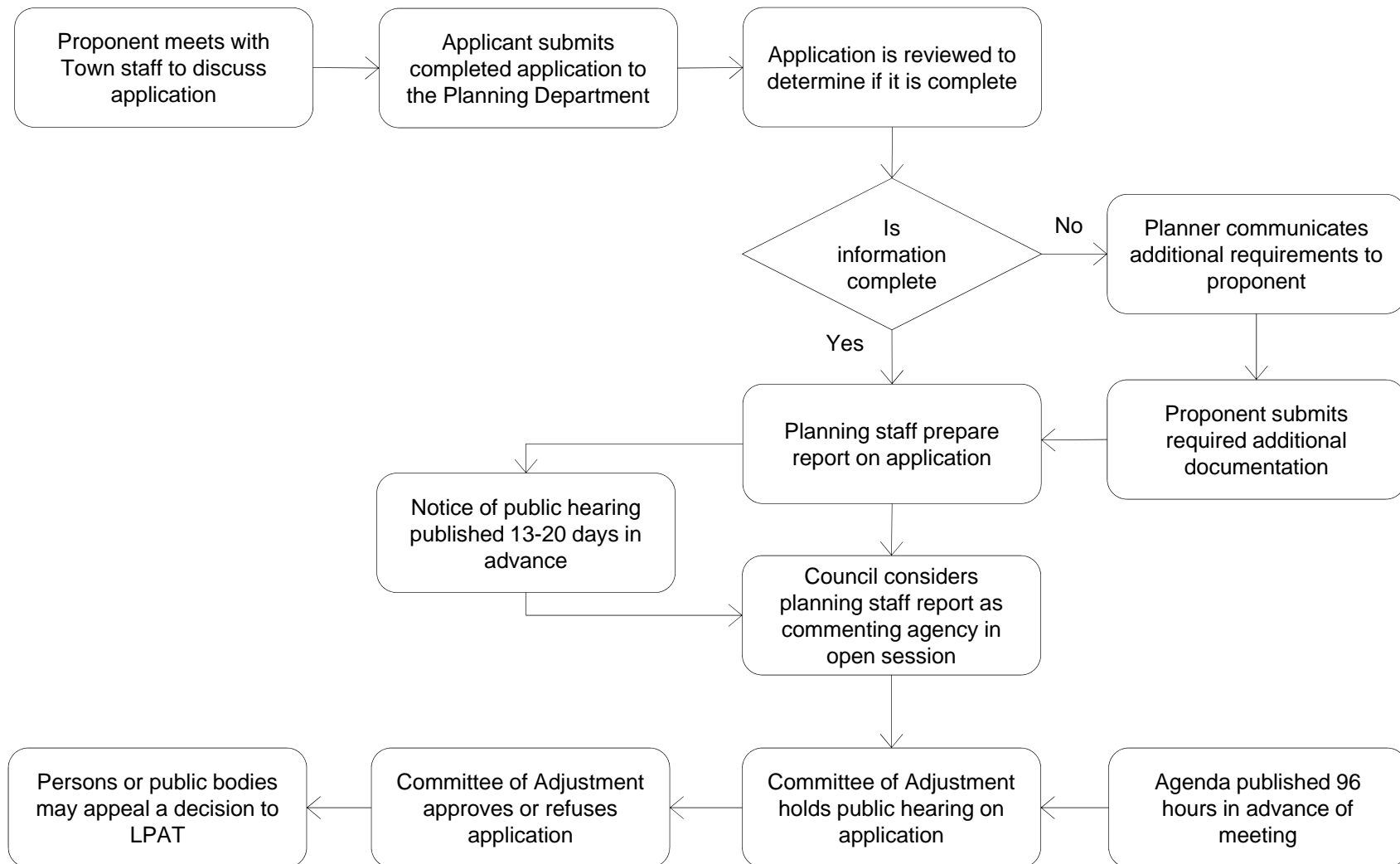
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Heritage Permit Applications



Committee of Adjustment Applications



Potential Courses of Action

Issue	Potential Course of Action
<div data-bbox="191 423 306 540">P1</div> <p>Currently, the process to bring the heritage planning report to Council adds two to three weeks to the issuance of a heritage permit.</p>	<p>The Town may wish to consider delegating certain types of “major” heritage approvals to staff provided the Cobourg Heritage Committee has considered it and recommends approval.</p>



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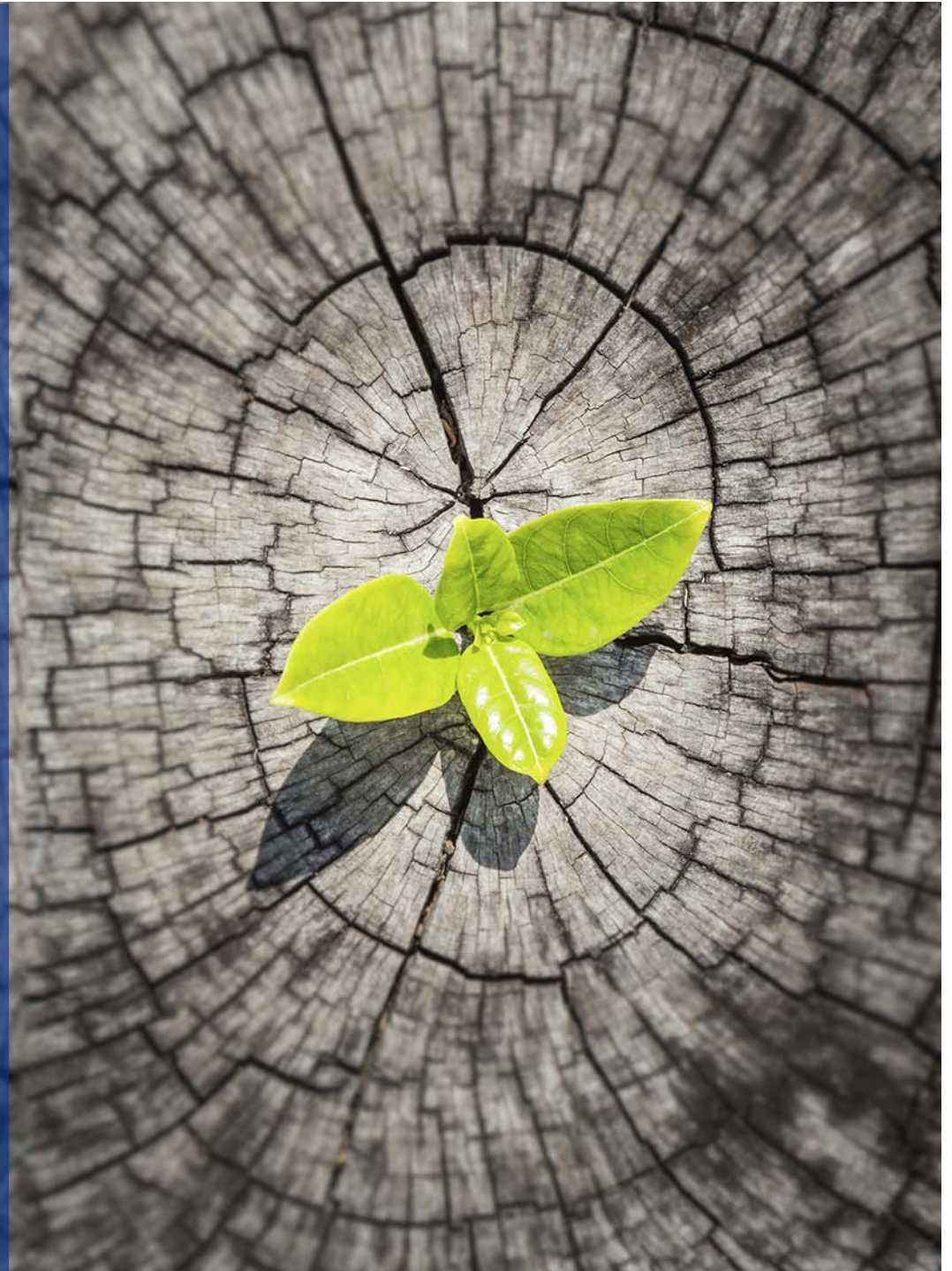
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Town of Cobourg

Planning and Development
Process Maps

Building Permit Applications



Introduction

A. Overview of our engagement

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This report outlines the Town's processes with respect to building permit applications and includes:

- Process maps for the delivery of the service;
- Identified areas for potential enhancement, as applicable; and
- Suggested operational changes that could be considered by the Town as a means of enhancing operating efficiencies and customer service, improving risk management and addressing potential internal control weaknesses.

Our review relied heavily on the contributions and knowledge of Town personnel and we would like to express our appreciation and thanks for the assistance provided to us by staff.



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B. Our approach

As part of our review, KPMG facilitated discussion with Town staff to identify the individual steps in the process under review, as well as any issues that were perceived as impacting operating efficiencies, customer service, internal controls or risk management.









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Introduction

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

Inefficiency	Description	Examples
 Defects	Work or services that are not completed correctly the first time.	Departments key in hours worked incorrectly, requiring payroll to fix errors.
 Overproduction	Doing more than what is required to complete the task.	Generating reports that are not used by management.
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Introduction

C. How to read our report

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Potential areas for improvement include:

- Process inefficiencies, which may include duplication of efforts, manual vs. automated processes and the performance of work with nominal value
- Client service limitations, representing aspects of the Town's operations that may adversely impact on customer satisfaction
- Financial risk, representing areas where the Town's system of internal controls is insufficient to prevent the risk of financial loss
- Reputational risk, consisting of potential areas where the Town's processes may expose it to litigation risk and other adverse reputational impacts, including areas where existing measures to mitigate risk are considered insufficient

In certain instances, our review did not identify potential areas for improvement. In other cases, we have provided suggested courses of action that could be considered by the Town as part of future implementation efforts.

Introduction

D. Restrictions

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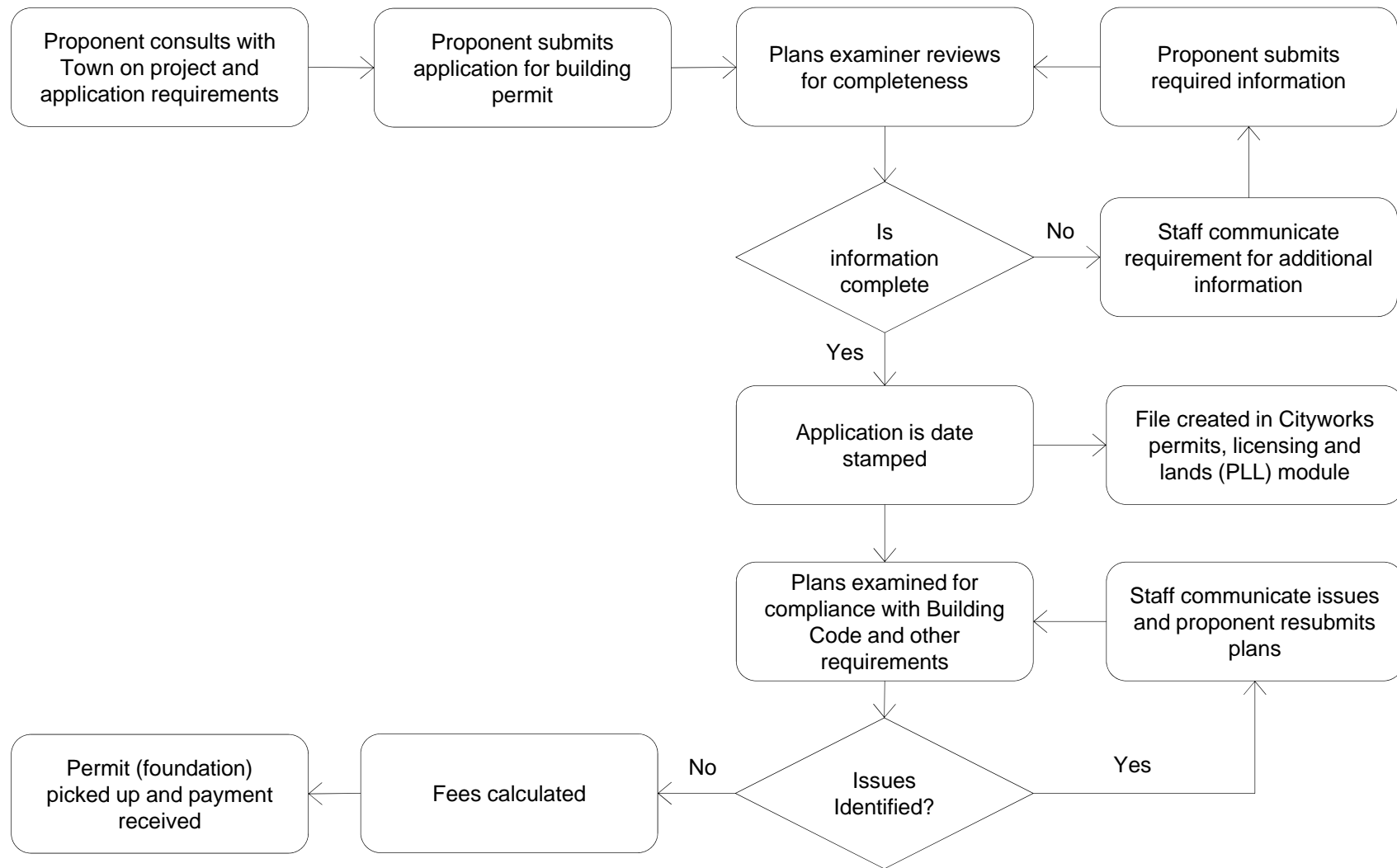
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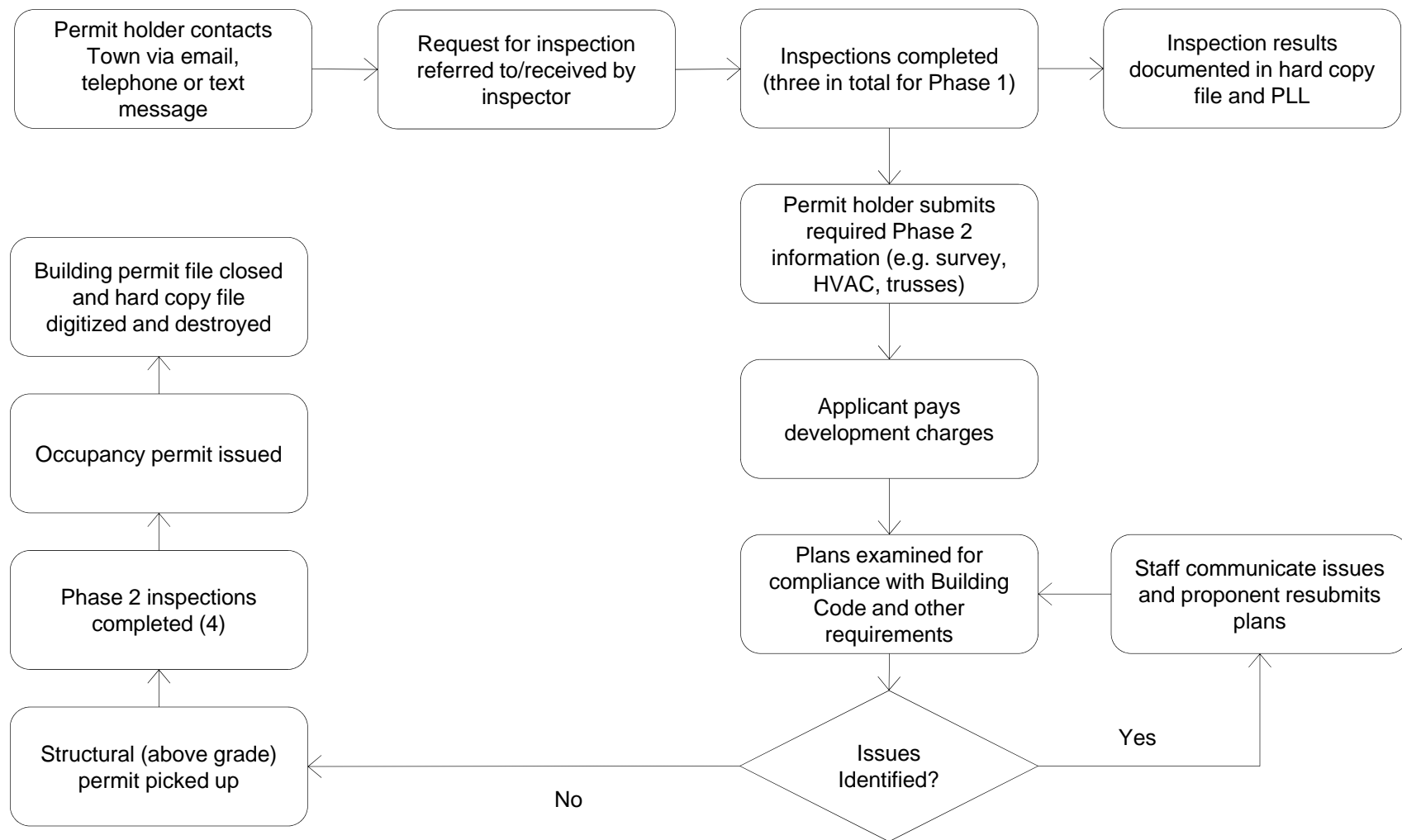
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Residential Building Permit Applications



Residential Building Permit Inspections (Phase 1 and Phase 2)





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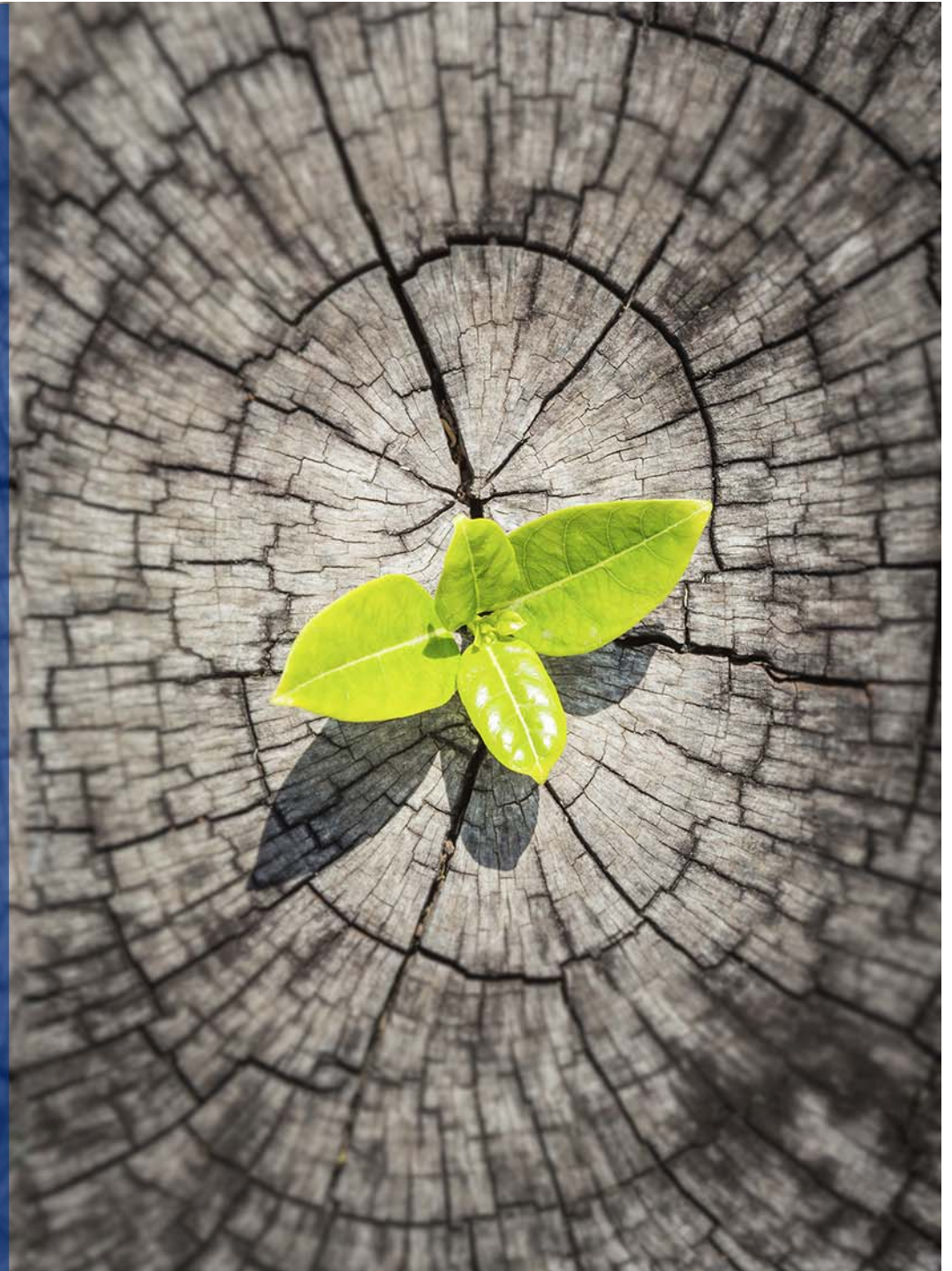
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Town of Cobourg

Public Works Process Maps

Capital Projects



Introduction

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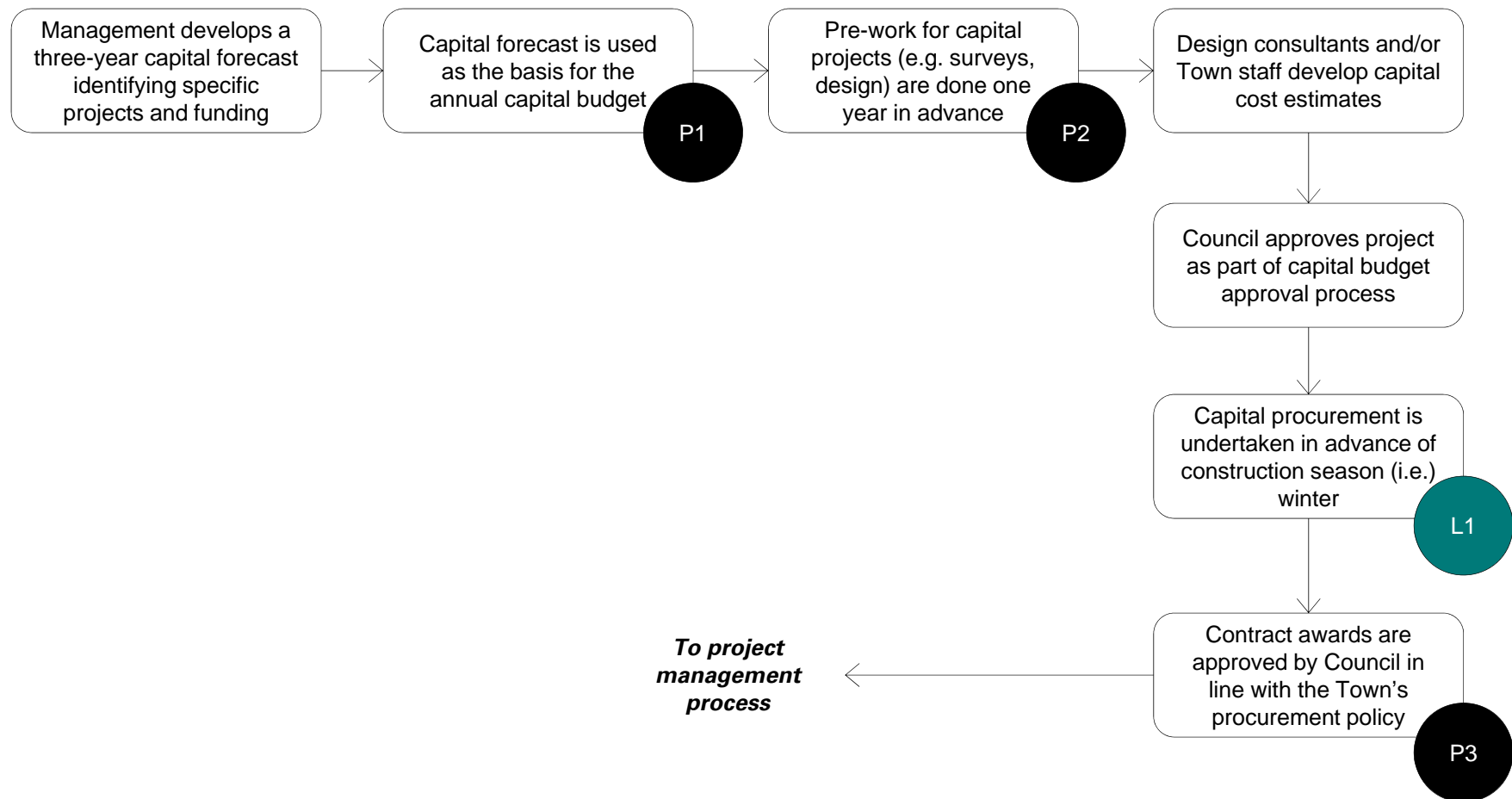
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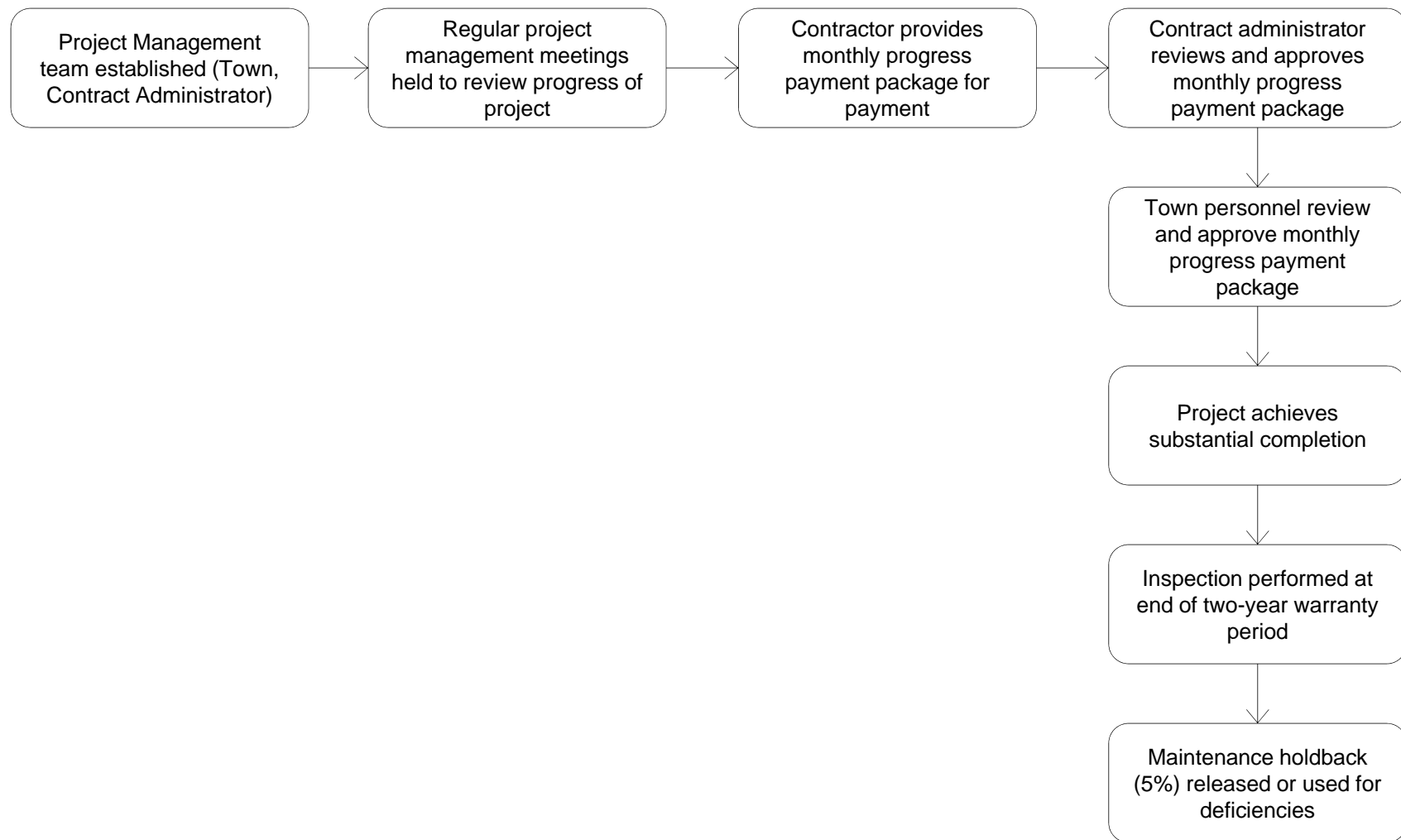
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Capital Planning and Procurement



Project Management



Potential Courses of Action

Issue	Potential Course of Action
<p>P1</p> <p>Currently, the Town develops its capital budget on a project-by-project basis, which could leave to variability in the level of funding provided to departments for capital project. In the event of limited resources and competing capital requirements, the ability to undertake a longer term capital development program may be constrained as the level of available funding may vary significantly from year to year.</p>	<p>In order to provide a consistent stream of capital funding, as well as to allow departments to accumulate funding over multiple years for major projects, the Town may wish to establish a capital envelope system, whereby capital funding is allocated to departments based on a consistent formula (i.e. percentage of total capital funding), with the distribution reviewed on a periodic basis (e.g. every four years to coincide with the term of Council). As part of the capital envelope system, the Town may also wish to consider establishing limits on the maximum amount of unspent capital that can be accumulated by an individual department, with excess amounts reallocated to other departments within the Town.</p>
<p>P2</p> <p>We understand that Northumberland County has established a Qualified Services Roster Program (QSRP) for professional consulting firms, however, Staff have not been permitted to participate in the program due to the higher level for non-competitive procurements adopted by County Council. The QSRP allows non-competitive procurement up to \$100,000 and a minimum of three (3) quotations up to \$500,000 where as the Town's procurement policy requires a minimum of three (3) quotations for any works valued over \$5,000 and a formal competitive bid process for all works valued over \$50,000.</p>	<p>The Town may wish to consider revising its Purchasing Policy to increase Authority and Dollar Thresholds for all goods and services purchases as well as amending the Policy to include a clause that permits participation in a Qualified Services Roster Program where thresholds for consulting services supersede the Authority and Dollar Thresholds for all other goods/services. Utilizing the QSRP will increase procurement efficiencies and save on staff resources.</p>

Potential Courses of Action

Issue	Potential Course of Action
<p>L1</p> <p>The Town currently does not have a centralized procurement or project management function. While Public Works has experience and expertise with complex procurements and project management of major capital projects, the requirement for individual departments to conduct their own procurements exposes the Town to potential financial and litigation risk in the event of a failed procurement or project delivery.</p>	<p>In order to reduce its risk exposure relating to procurement and project delivery, the Town may wish to consider the establishment of a centralized procurement function that would be responsible for (1) procurement support for Town departments; (2) standardization of procurement processes, including procurement documents and standard terms and conditions; (3) maintenance of a centralized contract registry; and (4) implementation of best practices for municipal procurements.</p>
<p>P3</p> <p>We were advised that the process for obtaining Council approval involves a considerable degree of staff time and effort, even in instances where projects have been approved as part of the budget process and the procurement process results in a project cost that is consistent with, or even less than, the budgeted amount approved by Council.</p>	<p>In order to streamline the approval process for capital projects, the Town may wish to adopt a three-stream approach that involves different reporting requirements from staff based on the following categories:</p> <ul style="list-style-type: none"> • Reduced level of reporting – projects where the procurement results in a cost that is equal to or less than the budgeted cost • Medium level of reporting – projects where the procurement results in a cost that exceeds the budgeted amount but does not exceed a prescribed threshold (e.g. 2%), with the requirement for staff to identify funding for the variance • Current level of reporting – projects that are unbudgeted or where the procurement results in a cost that exceeds the prescribed threshold <p>As part of the implementation of this opportunity, the Town should consider the required changes to its procurement policy as well as its delegation of authority policy (if applicable).</p>



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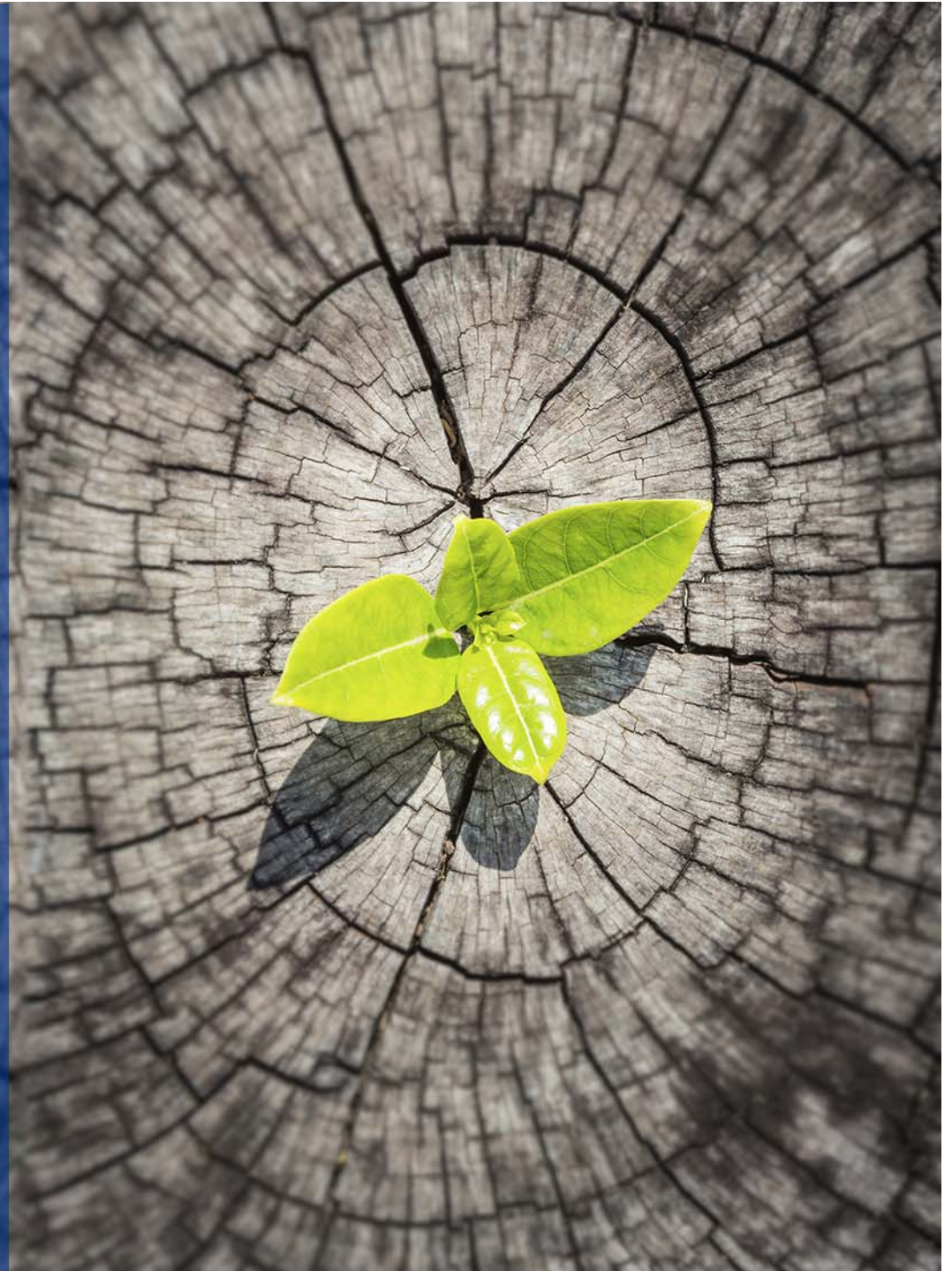
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Town of Cobourg

Public Works Process Maps

Work Orders



Introduction

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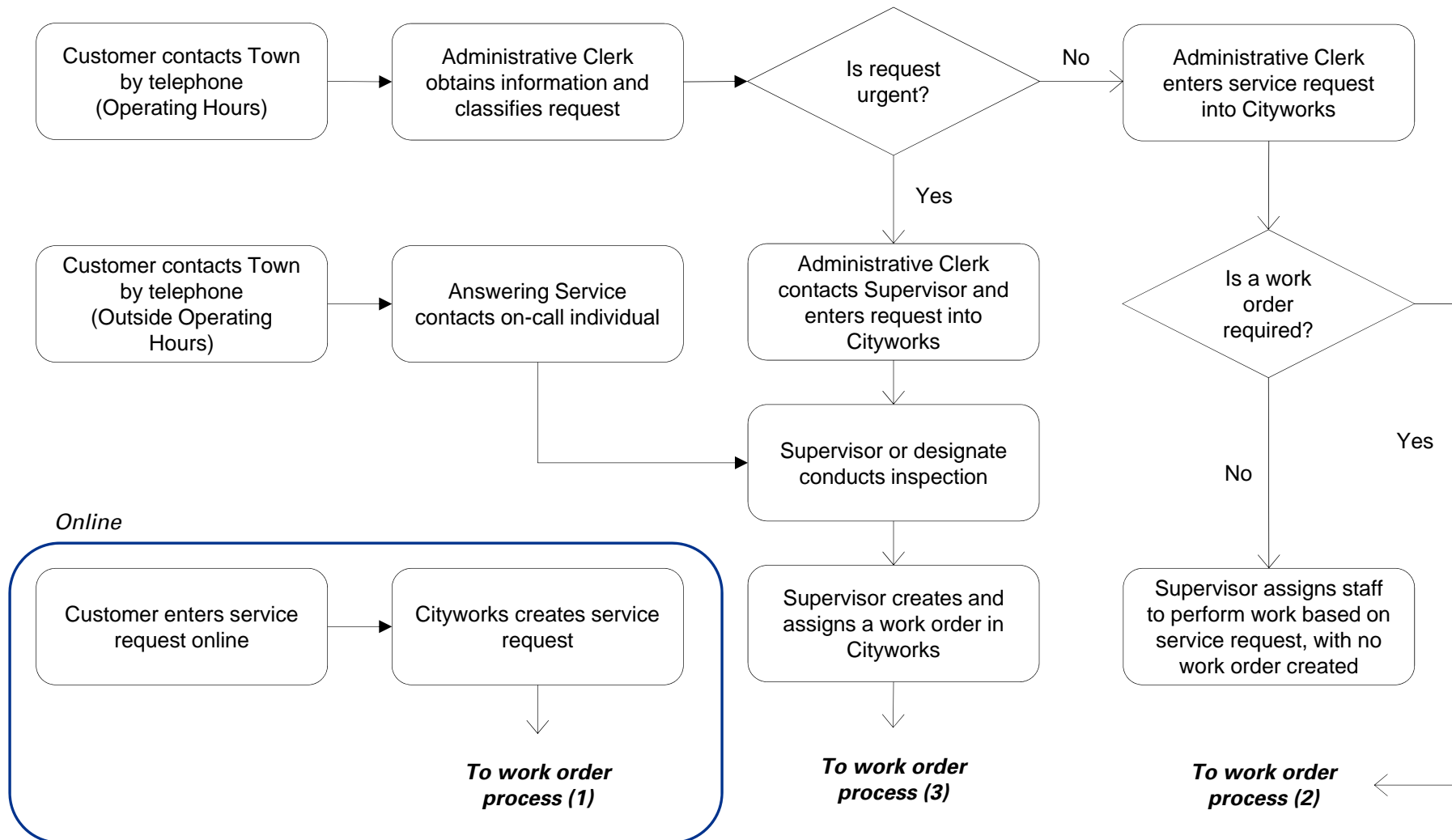
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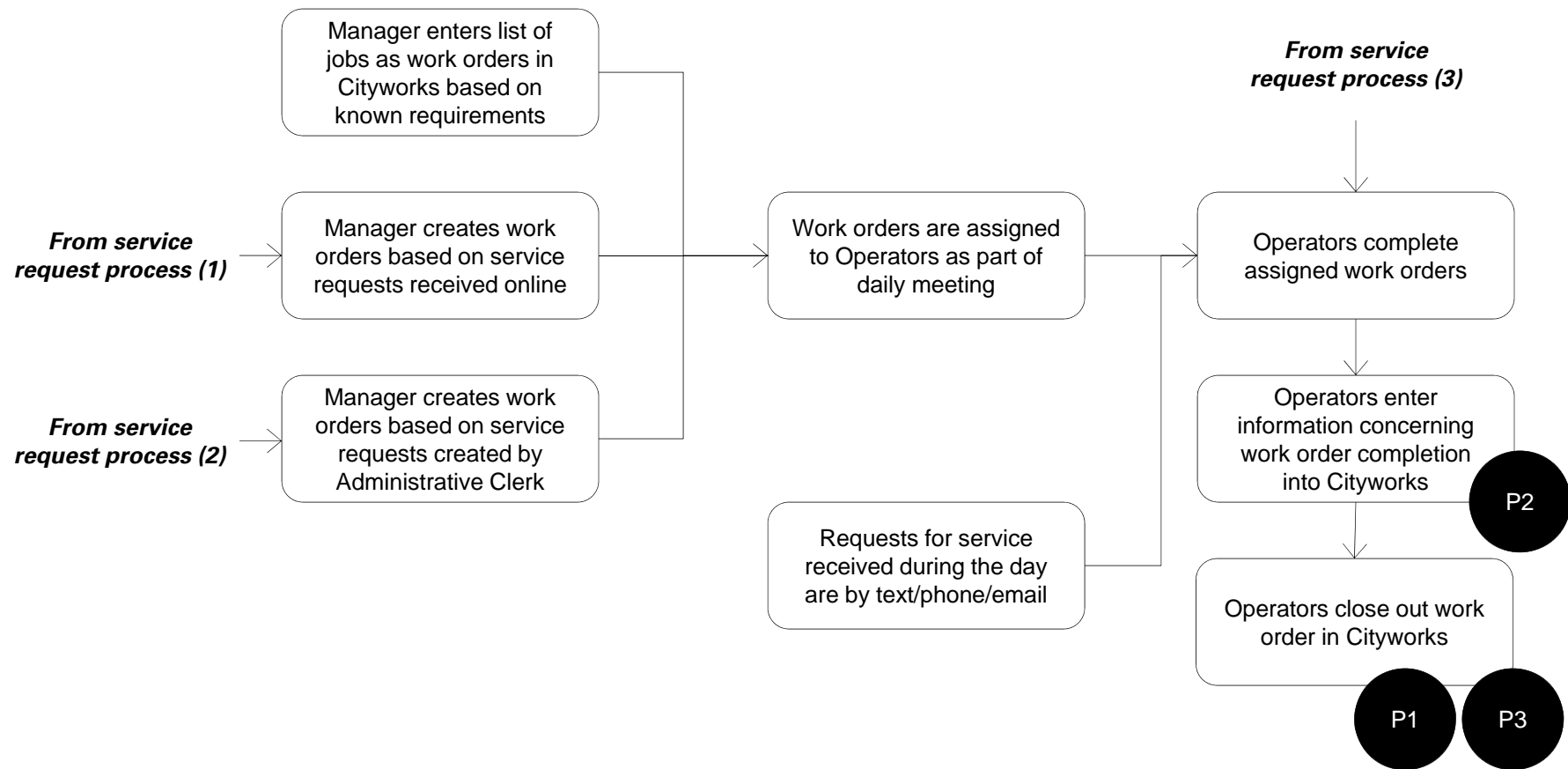
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Service Requests



Work Order Process



Potential Courses of Action

Issue	Potential Course of Action
<p>P1</p> <p>We understand that the Town has not established formal service level standards for request for service and as a result, variability may exist as to when requests for service are addressed. In certain instances, this may lead to concerns over the responsiveness of the Town to resident requests and may also result in the Town providing a higher than expected level of service by assigning resources to requests that are not priorities.</p>	<p>In order to clearly communicate customer service expectations and service levels, the Town may wish to consider establishing service level standards for service requests. For example, the Town could establish a standard whereby residents requesting high priority requests for service are contacted within a specified timeframe (e.g. 48 hours) to confirm that the request for service is being addressed. This contact could be in the form of either a phone call or email message. Given the volume of requests for service and the Town's resources, low priority requests for service (e.g. animal removal, roadside garbage complaints) would not require service level standards as it would be inefficient to create and monitor work orders for these activities.</p>
<p>P2</p> <p>The Town's Cityworks system does not currently link to its financial systems. As a result, there is a duplication of data entry with respect to hours worked, vehicle and equipment usage and materials used in the completion of the assigned work orders.</p>	<p>The Town may wish to consider implementing an interface between its Cityworks system and its financial processing system in order to eliminate the need for duplicate data entry. While conditional upon the functionality of its systems, this interface could be in the form of either (1) a system-to-system direct transfer of data; and (2) a so-called flat file upload, where information is downloaded from the Cityworks system and uploaded electronically into the Town's financial processing system. While this would require a service agreement with the software provider (Esri), we understand that this type of interface has been adopted by Northumberland County. In connection with this opportunity, consideration could be given to undertaking a maturity assessment of the Town's use of Cityworks which would identify (1) the current state; (2) the desired future state; and (3) identified gaps to be addressed. The Town may wish to undertake this assessment across all functional areas and not just Public Works in order to identify other opportunities for efficiencies across the corporation.</p>

Potential Courses of Action

Issue	Potential Course of Action
<div data-bbox="191 456 310 574">P3</div> <p>While the Town's financial services function provides regular reporting to Public Works with respect to operating costs, the level of detail is not considered to be sufficient to allow for the effective management of Public Works. As such, Public Works maintains a separate MS Excel spreadsheet that records operating costs at a higher level of detail than the Town's financial reports. This represents a duplication of work effort in that financial information is recorded twice.</p>	<p>The Town may wish to consider revising its financial reporting framework to provide an appropriate level of detail for the management of its Public Works function. This would entail the establishment of sub-categories within timesheet codes that would allow the Town to better understand the assignment of resources, as the level of detail currently available does not reflect all tasks undertaken by Public Works.</p>



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