KPMG

Town of Atikokan

Strategic Plan

October 14th, 2025

Strategic Directions

01

Infrastructure

Invest and modernize the Town's infrastructure

Atikokan will reduce the infrastructure funding deficit and improve the state of municipal infrastructure in the Town.

02

Housing

Improve housing availability and accessibility

Atikokan will facilitate the development of new housing in the community which will improve access to housing for its citizens and support future growth.

03

Economic Development

Foster a vibrant and diverse economy

Atikokan will focus on creating favorable economic conditions that will improve its fiscal position, spur a variety of employment opportunities for its residents and businesses leading to prosperity.

04

Town Administration

Efficient and effective town hall

Atikokan will be acknowledged for outstanding governance through its effective leadership, strong relationships with other levels of government, and the professionalism demonstrated by the Council and staff in providing services to Atikokan residents.

05

Community Pride

Create a strong sense of community pride

Atikokan will build on its community pride valuing its history, culture and unique sense of place to foster a strong local identity and community engagement.

Strategic Initiatives – Infrastructure

Strategic Direction 1: Invest and modernize the Town's infrastructure	
Outcomes: • Improved infrastructure quality • Identification of sustainable funding sources • Collaborative regional partnerships	Indicators: • Infrastructure Condition Index: A measurable index that tracks the condition of various infrastructure components (e.g., roads, bridges, water systems) over time. • Long-term plan for funding reserves to support infrastructure needs • Annual completion rate of infrastructure projects

Strategic Initiative	Expected Results	Deliverables/ Milestones	Resources	Timeline
Conduct an Infrastructure Assessment and Develop a Prioritization Plan	• Increased understanding of the current state of infrastructure, identifying critical areas needs immediate attention and long-term investment. • A clear, actionable plan that outlines funding sources, timelines, and specific projects to address the infrastructure deficit.	• Develop a framework that ranks infrastructure needs based on urgency (condition), associated costs, climate resilience/ environmental sustainability, and overall impact on community service delivery. This systematic approach ensures that the most critical infrastructure projects are prioritized and aligned with the community's needs. • Update the existing asset management plan to include findings from Building Condition Assessments and the assessment of the road conditions. • Compile detailed findings and recommendations from the assessments to present to the Council for inclusion in long-term capital plan. • Focus on proactive infrastructure maintenance practices, laying the groundwork for a sustained investment strategy that enhances the longevity of community assets.	**Lead Party** • Public Works Director **Supporting Party** • Treasurer, Technical Consultant **Engaged Party** • CAO	• 1.5 to 2 years

Infrastructure Needs Prioritization Framework

Below is an example of criteria for an infrastructure prioritization framework. The purpose of this framework is to ensure infrastructure investments are prioritized based on need, risk, community, benefit, and strategic alignment with the Town's goals.

Criteria	Description
Asset Condition	Physical condition and lifecycle status of the asset
Risk to Service Delivery	Likelihood and consequence of failure impacting core Town services
Health and Safety	Impacts to public safety or risk to public safety if not addressed
Regulatory or Legal Compliance	Repair or investment required to meet provincial/federal regulations or regulatory guidelines
Level of Service Impact	How well the asset supports or improves service levels
Economic and Social Impact	Supports growth, equity, and community well-being
Climate Resilience/ Environmental Sustainability	Degree to which the infrastructure upgrade is necessary to reduce vulnerability to climate risks and minimize environmental impacts.
Strategic Alignment	Aligns with Council priorities, master plans, or regional needs
Cost and Funding Readiness	Project affordability, external funding potential, and implementation timeline

After determining the criterion, with approval from the Department Heads and Council, the Town should look to rate each criterion on a scale of one to five or one to 10. Weighted scores can be applied to reflect the Town's priorities.

Once weighted, each asset and project should be evaluated against the criterion with the output being a ranked list of projects that inform annual budgeting, long-term financial planning, and grant application strategy.

Strategic Initiatives – Housing

Strategic Direction 2: Improve housing availability and accessibility	
Outcomes: • Increased housing stock • Improved housing affordability • Diverse housing options	Indicators: • Increase in the number of affordable housing units within five years (Target: 15% increase) • Affordability index • Diversity of Housing types

Strategic Initiative	Expected Results	Deliverables/ Milestones	Resources	Timeline
Conduct a Housing Needs Assessment	A fulsome understanding of the current housing market, identifying gaps in availability and accessibility for various demographics.	• A housing needs assessment. • Present findings to Town Council for strategic planning.	**Lead Party** • Internal Lead **Supporting Party** • Department Heads **Engaged Party** • Local Developers, Community Groups, Indigenous Partners	• Up to 1.5 years

Explore opportunities for the diversification of the Town's housing stock	Increased capacity for diversified housing and a more affordable community.	• Zoning and development process that is favorable to allow for diversified housing and attract development.
		• Official plan is updated and identify areas for future residential development. This includes:
		  • Preparing a housing policy options paper to evaluate growth scenarios and land needs.
		  • Conduct pre-consultation with the Ministry of Municipal Affairs and Housing.
		  • Engage stakeholders to inform land use designations
		• Create a housing inventory dashboard to track new builds by type and affordability.
			Lead Party
			• Internal Lead
			
			Supporting Party
			• Department Heads
			
			Engaged Party
			• Local Developers, Community Groups, Indigenous Partners
				• 2 to 4 years

Strategic Initiatives – Economic Development

Strategic Direction 3: Foster a vibrant and diverse economy	
Outcomes: • Identified land zoned for commercial development • Stronger home base and local business sector • Increased commercial investment in Atikokan • Leverage existing regional opportunities	Indicators: • Example – Unemployment rate (Target: Under 5% by 2027) • Number of hectares commercially zoned and available land • Number of home-based and local businesses • Commercial investment ($) per year

Strategic Initiative	Expected Results	Deliverables/ Milestones	Resources	Timeline
Strengthen Community Partnerships to Support Economic Development	Greater collaboration and line of sight across all economic development initiatives in the community	• CAO attends Atikokan Economic Development Corporation Board Meetings. • Develop a shared Atikokan-AEDC Economic Development Workplan reviewed annually by both Council and the AEDC Board.	**Lead Party** • CAO, AEDC **Engaged Party** • Community Groups	• Ongoing, starting in year 1
Partner with Atikokan Economic Development Corporation to:				
Develop an economic strategy to leverage increased investment and population related to future opportunities in the region.	• Clear strategy for local economic growth • Increased local employment and workforce readiness • Business attraction and expansion	• Identify joint pilot initiatives (e.g., cultural events, shared branding, etc.) that can demonstrate mutual benefit. • Seek funding and grants collaboratively (e.g., FedNor, NOHFC, etc.) to support infrastructure programming, and capacity building. • Formalize the collaboration through agreements or MOUs to guide long-term governance and roles.	**Lead Party** • CAO, AEDC **Engaged Party** • Community Groups, Indigenous Partners	• 2 to 2.5 years

Strategic Initiatives – Town Administration (1/2)

Strategic Direction 4: Efficient and effective town hall	
Outcomes: • Well managed operations • Engaged and committed staff • Transparent service levels	Indicators: • Number of completed service level standards • Volume of use for Town services

Strategic Initiative	Expected Results	Deliverables/ Milestones	Resources	Timeline
Adopt Financial Policies and Principles	• Align the Town with leading practices in municipal finance management to maintain financial health • Ensure Town's service delivery remains consistent and reliable for the community	• Address outstanding financial reporting obligations by completing annual audits and prioritizing the submission of overdue FIRs to the Province. • Develop and adopt a core set of financial policies and principles. Some examples of leading policies and principles are outlined on the next slide. • Streamline and formalize the budgeting process by documenting timelines, roles, and approval steps. • Provide additional financial management training for key staff, including interpreting financial statements, asset planning, and policy application.	**Lead Party** • Treasurer **Supporting Party** • CAO, Outsourced Support (if required) **Engaged Party** • Department Heads	• 1 to 1.5 years
Establish KPIs for Town Departments	• Common understanding and expectation among citizens and staff on service levels • Improved communication • Improved citizen satisfaction • Greater transparency and accountability for Council and Staff	• Facilitate regular department head meetings, lead by the CAO, to identify shared goals, review service priorities, and build alignment on performance expectations. • Develop and implement a KPI framework that includes core performance measures for each department tied to service levels, efficiency and effectiveness, and customer service. • Embed KPI discussions into monthly meetings, recognizing performance improvements, and promoting shared accountability. • Establish a customer service standards policy that defines expected response timelines, escalation protocols, and principles for respectful and transparent communications.	**Lead Party** • CAO **Supporting Party** • Department Heads	• < 1 year

Strategic Initiatives – Town Administration (2/2)

Strategic Direction 4: Efficient and effective town hall	
Outcomes: • Well managed operations • Engaged and committed staff • Transparent service levels	Indicators: • Number of completed service level standards • Volume of use for Town services

Strategic Initiative	Expected Results	Deliverables/ Milestones	Resources	Timeline
Optimize Organizational Structure and Formalize Succession Planning	• Increased clarity of roles and responsibilities • Address human resources and communications functions	• Review the feasibility of transferring the facilities maintenance responsibilities from Community Services to Public Works, ensuring operational alignment. • Develop a formal succession planning framework to identify potential interim and long-term successors for each department head role. • Implement cross-training and mentorship opportunities to prepare identified staff for potential advancement. • Conduct staff engagement survey to inform talent retention and professional development priorities.	**Lead Party** • CAO **Supporting Party** • Department Heads **Engaged Party** • Town Staff	• Ongoing, starting year 1

Leading Practice Financial Policies and Principles

This sample of financial principles, based upon leading practice, is provided for the Town's consideration. The Councils of other public sector organizations have adopted these financial principles in part or in whole through a formal policy and bylaw.

Financial Principle	PSAB Classification	Indicator and Description
1. Financial Solvency	Sustainability	Ratio of assets to liabilities - low levels of financial assets to financial liabilities are indicative of limited financial resources available to meet cost increases or revenue losses.
2. Reserve Position	Sustainability	Total reserves & reserve funds per household - low levels of reserve 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.
3. Operating Expenses Control	Sustainability	Total operating expenses as a percentage of taxable assessment - provides an assessment of the Town's solvency by determining the extent increases in operating expenses correspond with increases in taxable assessment. If increases correspond, the Town can fund any increases in operating costs without raising taxation rates.
4. Taxation Growth	Flexibility	Residential taxation as a percentage of household income – provides an indication of potential affordability concerns by calculating the percentage of total household income used to pay municipal property taxes.
5. User fees based on Cost Recovery Beneficiary Pay principle	Flexibility	Completed User Fee Study – maximize use of cost-recovery from consumers of identifiable services.
6. Debt Management	Sustainability	Annual Debt Repayment Set At Maximum of 10% of net own source revenues. This financial indicator provides an indication as to the Township's overall indebtedness by calculating the percentage of revenues used to fund long-term debt servicing costs. The Township's ability to issue additional debt may be limited if debt servicing costs on existing debt are excessively high.
7. Debt Management	Vulnerability	Debt Financing is a last resort tool for one-time projects where insufficient life-cycle costing funds are available.
8. Targeted Capital Rate Stabilization Reserve Balance	Sustainability	Targeted Capital Rate Stabilization Reserve Balance 10% of annual Capital expenditures to provide the City with protection from unforeseen budget variances on capital projects/purchases
9. Current Capital and Operating Budgets Completed must be completed before December 31st of applicable year	Flexibility	Final Council approval of the upcoming annual budget must be completed prior to the end of the preceding year. This allows the Town the greatest opportunity to deliver optimum results on both capital and operating projects

Sample Municipal Key Performance Indicators

KPI's should be developed that complement the Town's strategic objectives for each department. To obtain the most value from the KPI's, a small set of meaningful indicators should be developed, rather than a large list of KPI's. Below are some examples of Atikokan-specific KPI's along with a sample target level.

Department	Target KPI
Clerk's Office	Target 90% of Council meetings have complete minutes published on Town website within one week post-meeting. Target 100% compliance with Freedom of Information Requests responded to within legislated 30-day period.
Finance	Ensure 100% compliance with provincial reporting deadlines and annual audit completion. Target 90% of vendor invoices are paid within 30 days
Public Works	Target 90% of priority roads cleared within 8 hours of snowfall end % of roads assessed annually for condition rating (i.e. 25% per year, full network completed every 4 years)
Community Services	Target 20 hours / week municipal recreation facilities are booked for public/community use % of municipal recreation facilities meeting AODA Accessibility Standards by set date
Building and Planning	Ensure 100% of minor variance applications are processed within 45 days (in line with Planning Act) % of building inspections completed within target timeframe (i.e. 2 business days)
Protective Services and Fire Department	Number of public outreach/education or fire safety inspections conducted per quarter. % of volunteer firefighters completing mandatory training hours per quarter (i.e. target 90%)

Leading Practices for Implementing and Tracking KPIs

Introducing KPIs can help departments measure success, improve service quality, and make better-informed decisions. However, successful implementation and integration are required to gain these benefits. Some leading practices to support the implementation process include:

Description	Implementation	Leading Practice
1. Establish a KPI Dashboard with Strategic Focus: Develop an easy-to-use KPI dashboard for Council that provides a high-level summary of Town Administration's performance. This dashboard should focus only on the key indicators linked to strategic goals.	1. Town Administration consolidates performance data and prepares the dashboard quarterly. 2. Align the dashboard with strategic themes in the Town's strategic plan (e.g., Infrastructure, Housing, Economic Development, Town Administration efficiency, etc.) to maintain Council's strategic viewpoint. 3. Include color-coded indicators (e.g., green, yellow, red) to highlight progress, underperformance, and areas requiring attention.	• A dashboard approach simplifies monitoring and aligns with the strategic focus outlined in Atikokan's plan to measure and align KPIs with service levels, efficiency, and effectiveness, while promoting shared accountability.
2. Delegate Monitoring to a Standing Council Committee: Delegate responsibility for KPI monitoring to a specialized council committee (e.g., a "Strategic Oversight Committee").	1. The committee meets with Town Administration quarterly to review KPI performance, focusing on exceptions and challenges. 2. The committee summarizes findings and presents key insights to the broader Council as required.	• This keeps Council meetings focused while allowing for in-depth monitoring and accountability. • Quarterly reports, instead of monthly updates, maintain Council's strategic oversight, without overwhelming with operational details.
3. Focus on Exception-Based Reporting: Request Administration to highlight only areas where KPIs are not meeting targets or require Council intervention.	1. Prepare exception reports as part of the quarterly updates, using narrative explanations and proposed action plans for underperforming areas. 2. Allow Council to direct its focus on gaps without reviewing every operational detail.	• Exception reporting aligns with Council's strategic role, keeping focus on priority areas and corrective actions
4. Create a Annual Performance Reporting Process: Adopt a formal reporting process that presents KPI updates on a annual basis. This keeps Council informed but not involved in day-to-day operations.	1. Administration submits annual reports to Council, summarizing KPI achievements, deviations, and corrective actions. 2. Reports should outline key metrics, trends, and projections, ensuring Council is strategically informed. 3. Include a brief narrative for each KPI, explaining successes, barriers, and future priorities.	• Maintains strategic-level focus by ensuring Council receives data that informs decisions on policy and governance. • Avoids operational-level details to keep the Council's role aligned with oversight and strategic direction. • Annual performance reporting not only provides the Council with meaningful insights but also strengthens public accountability and promotes continuous improvement.
5. Integrate KPIs into Strategic Discussions and Decision-Making: Embed KPI discussions as part of Council's strategic review process, ensuring decisions are backed by performance data.	1. Incorporate KPI trends into Council agenda items when discussing budget allocations, policy adjustments, or resource planning. 2. Use KPIs to set future priorities and re-align resources where necessary.	• Strategic alignment between KPIs and decision-making fosters transparency and accountability for both staff and Council.

Strategic Initiatives – Community Pride

Strategic Direction 5: Create a strong sense of community pride	
Outcomes: • Increased community engagement • Improved community pride • Stronger local identity	Indicators: • Example – Attendance at community events (Target: Number of attendees at community events throughout the year • Community satisfaction surveys • Local community group engagement

Strategic Initiative	Expected Results	Deliverables/ Milestones	Resources	Timeline
Develop and Implement a Public Communications Approach	Increase community awareness and pride by showcasing the efforts of Town staff, highlighting heritage events, and celebrating Atikokan's rich history through targeted marketing and social media campaigns.	• Develop a community engagement plan that outlines how and when the Town will engage residents (e.g., public meetings, digital and social media channels, project-specific input). • Partner with schools, artists, and Indigenous cultural educators to showcase Atikokan's identify and heritage. • Launch annual campaign to profile local stories, events, and milestones. • Implement a complaint and inquiry management system to log, track, and respond to resident complaints consistently and transparently. Look into the capabilities of Citywide for this functionality, since the Town already has purchased this software.	**Lead Party** • CAO **Supporting Party** • Department Heads **Engaged Party** • Town Staff	• 1 to 1.5 years

This deliverable has been prepared by KPMG LLP (“KPMG”) for the Town of Atikokan (the “Municipality” or “Town”) pursuant to the terms of our engagement agreement with Client dated October 15, 2024 (the “Engagement Agreement”). KPMG neither warrants nor represents that the information contained in this deliverable is accurate, complete, sufficient or appropriate for use by any person or entity other than the Client or for any purpose other than set out in the Engagement Agreement. This deliverable may not be relied upon by any person or entity other than the Client or for any purpose other than set out in the Engagement Agreement. This deliverable may not be relied upon by any person or entity other than Client, and KPMG hereby expressly disclaims any and all responsibility or liability to any person or entity other than Client in connection with their use of this deliverable.

The information provided to us by Client was determined to be sound to support the analysis. Notwithstanding that determination, it is possible that the findings contained could change based on new or more complete information. KPMG reserves the right (but will be under no obligation) to review all calculations or analysis included or referred to and, if we consider necessary, to review our conclusions in light of any information existing at the document date which becomes known to us after that date. Analysis contained in this document includes financial projections. The projections are based on assumptions and data provided by Client. Significant assumptions are included in the document and must be read to interpret the information presented. As with any future-oriented financial information, projections will differ from actual results and such differences may be material. KPMG accepts no responsibility for loss or damages to any party as a result of decisions based on the information presented. Parties using this information assume all responsibility for any decisions made based on the information.

No reliance should be placed by Client on additional oral remarks provided during the presentation, unless these are confirmed in writing by KPMG.

KPMG have indicated within this deliverable the sources of the information provided. We have not sought to independently verify those sources unless otherwise noted within the deliverable.

KPMG is under no obligation in any circumstance to update this deliverable, in either oral or written form, for events occurring after the deliverable has been issued in final form.

home.kpmg/ca

Document Classification: KPMG Public