



THE CORPORATION OF THE TOWNSHIP OF PUSLINCH  
March 20, 2019 COUNCIL MEETING

**A G E N D A**

**DATE:** Wednesday, March 20, 2019

**CLOSED MEETING:** 5:30 P.M.

**REGULAR MEETING:** 7:00 P.M.

**≠ Denotes resolution prepared**

1. Call the Meeting to Order
2. Disclosure of Pecuniary Interest & the General Nature Thereof.
3. **CLOSED ITEMS** ≠
  - (a) Confidential Verbal Report from Peter Pickfield, Garrod Pickfield LLP regarding litigation or potential litigation, including matters before administrative tribunals, affecting the municipality or local board, and advice that is subject to solicitor-client privilege, including communications necessary for that purpose and personal matters about an identifiable individual, including municipal or local board employees with respect to 4006 Highway 6;
  - (b) Confidential Verbal Report from Peter Pickfield, Garrod Pickfield LLP regarding advice that is subject to solicitor-client privilege, including communications necessary for that purpose with respect to the Municipal jurisdiction on environmental matters.
4. Adoption and Receipt of Minutes of the Previous Meeting.≠
  - (a) Council Meeting – March 6, 2019
  - (b) Closed Council Meeting – March 6, 2019
5. Business Arising Out of the Minutes.
6. **PUBLIC MEETINGS**
7. **COMMUNICATIONS**
  1. Proposed Trigger Level Thresholds, CBM Neubauer Pit, Licence No. 625284
    - (a) Correspondence from Groundwater Science Corp. dated March 6, 2019.
  2. Clair-Maltby Secondary Plan- Information session: Planning for growth while protecting the moraine, water resources and natural heritage resources.
    - (a) Correspondence from the City of Guelph dated March 8, 2019.



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3. Highway 6 & 401 (Morrison Bypass) project.
  - (a) Correspondence from the Ministry of Transportation to William Knetsch dated February 26, 2019.
4. Monthly Monitoring Report, Mill Creek Pit, License #5738.
  - (a) Correspondence from the Dufferin Aggregates dated March 12, 2019.
5. Correspondence requesting a letter of support to the Ministry of the Environment requesting a reward from the Puslinch Lake Conservation Association dated March 11, 2019.
6. Request to use Township logo.
  - (a) Correspondence from Kevin Hayden dated March 14, 2019.

1. **Intergovernmental Affairs**

- (a) Various correspondence for review.

8. **DELEGATIONS / PRESENTATIONS**

7:05 p.m. – BDO Canada LLP regarding the 2018 Township of Puslinch Financial Statements

9. **REPORTS**

1. **Puslinch Fire and Rescue Services**

- (a) FIR-2019-002 Puslinch Fire and Rescue Service's Annual Report
- (b) FIR-2019-003 Establishing and Regulating Bylaw for Puslinch Fire and Rescue Services

2. **Finance Department**

- (a) FIN-2019-014 Fourth Quarter Financial Report – 2018
- (b) FIN-2019-015 - 2018 Township General Surplus
- (c) FIN-2019-016 - 2019 Temporary Borrowing By-law



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- (d) FIN-2019-017 Remuneration and Expenses Paid to Members of Council and Others – 2018
- (e) FIN-2019-018 - 2018 Development Charges
- (f) FIN-2019-019 Treasurer's Investment Report for 2018
- (g) FIN-2019-020 - 2018 Annual Building Permit Report

**3. Administration Department**

- (a) ADM-2019-013 Delegation of Licensing Authority and Agreement – County of Wellington – Accessible Taxicabs, Taxicabs, Limousines and Vehicles for Hire

**4. Planning and Building**

- (a) BLDG-2019-003 Building Department Monthly Update- February 2019

**5. Roads & Parks Department**

None

**6. Recreation Department**

None

**7. Mayor's Updates**

- (a) Brock Road reconstruction

**10. NOTICES OF MOTION**

None

**11. COMMITTEE MINUTES**

- (a) Planning and Development Advisory Committee Meeting February 26, 2019
- (b) Committee of Adjustment Meeting February 26, 2019

**12. MUNICIPAL ANNOUNCEMENTS**



THE CORPORATION OF THE TOWNSHIP OF PUSLINCH  
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13. **UNFINISHED BUSINESS**

14. **BY-LAWS ≠**

- (a) Being a by-law to repeal By-law 12/10 and to enact a new Fire Department Establishing and Regulating By-law for the Corporation of the Township of Puslinch.
- (b) Being a by-law to delegate authority to the County of Wellington for the licensing of accessible taxicabs, taxicabs, limousines and vehicles for hire businesses and to authorize the entering into a reciprocal licensing agreement

15. **CONFIRMING BY-LAW ≠**

- (a) By-law to confirm the proceedings of Council for the Corporation of the Township of Puslinch.

16. **ADJOURNMENT ≠**



**MINUTES**

**DATE:** Wednesday, March 6, 2019

**REGULAR MEETING:** 1:00 P.M.

The March 6, 2019 Regular Council Meeting was held on the above date and called to order at 1:00 p.m. in the Council Chambers, Aberfoyle.

1. **ATTENDANCE:**

Mayor James Seeley  
Councillor Matthew Bulmer  
Councillor Jessica Goyda  
Councillor Ken Roth  
Councillor John Sepulis

**STAFF IN ATTENDANCE:**

1. Karen Landry, CAO/Clerk
2. Mary Hasan, Director of Finance/Treasurer
3. Don Creed, Director of Public Works and Parks
4. Nina Lecic, Deputy Clerk

**OTHERS IN ATTENDANCE**

1. Doug Smith
2. Bruce Joy
3. Kathy White

2. **DISCLOSURE OF PECUNIARY INTEREST & THE GENERAL NATURE THEREOF:**

None

3. **CLOSED MEETING**

4. **ADOPTION OF THE MINUTES:**

- (a) Asset Management Public Meeting- February 5, 2019
- (b) Budget Public Meeting- February 5, 2019
- (c) Council Meeting – February 20, 2019
- (d) Closed Council Meeting – February 20, 2019

**Resolution No. 2019-093:**

Moved by Councillor Sepulis and  
Seconded by Councillor Goyda

**That the minutes of the following meetings be adopted as written and distributed:**

- (a) **Asset Management Public Meeting- February 5, 2019, as amended**
- (b) **Budget Public Meeting- February 5, 2019**
- (c) **Council Meeting – February 20, 2019**
- (d) **Closed Council Meeting – February 20, 2019**

**CARRIED**

5. **BUSINESS ARISING OUT OF THE MINUTES:**

6. **PUBLIC MEETINGS:**

7. **COMMUNICATIONS:**

1. Jet fuel spill cleanup efforts.

(a) Correspondence from the Ministry of the Environment, Conservation and Parks dated February 14, 2019.

2. Notice of submission of design and construction report, Highway 401 Interchange & Highway Improvements from Hespeler Road to Townline Road, City of Cambridge

(a) Correspondence from Stantec dated February 26, 2019

3. CBM Neubauer Pit, License No. 625284, Proposed Trigger Level Thresholds.

(a) Correspondence from Groundwater Science Corp. dated February 1, 2019.

(b) Neubauer Groundwater Threshold Review dated February 25, 2019.

Council directed staff to obtain clarification from Neubauer Pit as to whether the thresholds change seasonally.

## 7. Intergovernmental Affairs

### Resolution No. 2019-094:

Moved by Councillor Roth and  
Seconded by Councillor Bulmer

**That the Intergovernmental Affairs correspondence items listed on the Council Agenda for the March 6, 2019 Council meeting be received.**

**CARRIED**

## 8. DELEGATIONS/PRESENTATIONS

**1:05 p.m.** – Sarah Wilhelm and Jameson Pickard, Wellington County with respect to the mapping of a Natural Heritage System in the County of Wellington.

### Resolution No. 2019-095:

Moved by Councillor Bulmer and  
Seconded by Councillor Roth

**That Council receives the presentation by Wellington County with respect to the mapping of a Natural Heritage System in the County of Wellington.**

**CARRIED**

**1:30 p.m.** – Martin Keller, Source Protection Program Manager, Grand River Conservation Authority with respect to the Guelph/Guelph-Eramosa water quantity policy development study- Draft Water Quantity Policy Approaches.

### Resolution No. 2019-096:

Moved by Councillor Roth and  
Seconded by Councillor Bulmer

**That Council receives the presentation by Martin Keller, Grand River Conservation Authority with respect to the Guelph/Guelph-Eramosa water quantity policy development study- Draft Water Quantity Policy Approaches.**

**CARRIED**

**2:00 p.m.** - Bruce Joy, Puslinch Minor Soccer with respect to REC-2019-001 Puslinch Community Centre Park – Back Soccer Fields - Update

### Resolution No. 2019-097:

Moved by Councillor Bulmer and  
Seconded by Councillor Roth

**That Council receives the presentation by Bruce Joy, Puslinch Minor Soccer with respect to REC-2019-001 Puslinch Community Centre Park – Back Soccer Fields – Update.**

**CARRIED**

## 9. REPORTS:

1. **Puslinch Fire and Rescue Services**

None

2. **Finance Department**

(a) FIN-2019-011 Ontario Trillium Foundation – Execution of Grant Contract

**Resolution No. 2019-098:** Moved by Councillor Roth and  
Seconded by Councillor Bulmer

**That Report FIN-2019-011 regarding the Ontario Trillium Foundation – Execution of Grant Contract be received; and**

**That Council enact a By-law authorizing the entering into a Grant Contract with the Ontario Trillium Foundation for the building of a lit soccer field at the Puslinch Community Centre Park.** **CARRIED**

(b) FIN-2019-013 Ontario Regulation 284/09 – 2019 Budget

**Resolution No. 2019-099:** Moved by Councillor Bulmer and  
Seconded by Councillor Roth

**That Report FIN-2019-013 regarding Ontario Regulation 284/09 – 2019 Budget be received; and**

**That Council adopts Report FIN-2019-013 which meets the requirements of Ontario Regulation 284/09 and outlines the preparation of the 2019 Operating and Capital budgets to a Public Sector Accounting Board compliant format.**

**CARRIED**

3. **Administration Department**

(a) ADM-2019-007 Council-Staff Relations Policy

**Resolution No. 2019-100:** Moved by Councillor Roth and  
Seconded by Councillor Bulmer

**THAT Staff Report ADM-2019-007 regarding the Council-Staff Relations Policy be received for information;**

**And that Council adopts the Council-Staff Relations Policy attached to this report.**

**CARRIED**

(b) ADM-2019-009 Pregnancy and Parental Leave of Members of Council Policy

**Resolution No. 2019-101:** Moved by Councillor Bulmer and  
Seconded by Councillor Roth

**THAT Staff Report ADM-2018-009 regarding the Pregnancy and Parental Leave of Members of Council Policy be received for information;**

**And that the Policy attached as Appendix A to this report be approved.**

**CARRIED**

(c) ADM-2019-010 Tree Canopy and Natural Vegetation Protection and Enhancement Policy

**Resolution No. 2019-102:** Moved by Councillor Goyda and  
Seconded by Councillor Sepulis

**THAT Staff Report ADM-2019-010 regarding a Tree Canopy and Natural Vegetation Protection**

and Enhancement Policy be received; and

**THAT Council adopt the Tree Canopy and Natural Vegetation Protection and Enhancement Policy attached as Schedule A to Report ADM-2019-010.**

**CARRIED**

(d) ADM-2019-011 Source Protection Annual Reports - 2018

**Resolution No. 2019-103:** Moved by Councillor Goyda and  
Seconded by Councillor Sepulis

**That Report ADM-2019-011 regarding Source Protection Annual Reports for 2018 be received for information.**

**CARRIED**

**4. Planning and Building Department**

(a) BLDG-2019-002 Building Department Monthly Update- January 2019

**Resolution No. 2019-104:** Moved by Councillor Sepulis and  
Seconded by Councillor Goyda

**That Report BLDG-2019-002 with respect to the Building Department Monthly Update- January 2019 be received for information.**

**CARRIED**

(b) 855 and 927 Victoria Road S Rezoning, Traffic Impact Study

**Resolution No. 2019-105:** Moved by Councillor Goyda and  
Seconded by Councillor Sepulis

**That Council receives the Traffic Impact Study for the 855 and 927 Victoria Road S Rezoning.**

**CARRIED**

(c) PD-2019-001 To accept conveyance of a road widening designated as Part 2 on Reference Plan 61R-21503 as part of the Township of Puslinch public highway system and dedicate as part of Gilmour Road.

**Resolution No. 2019-106:** Moved by Councillor Sepulis and  
Seconded by Councillor Goyda

**That Report PD-2019-001 regarding the acceptance of a conveyance of a road widening designated as Part 2 on Reference Plan 61R-21503 (the "subject lands") from the owners of the property municipally known as 77 Gilmour Road (the "Transferor") and to dedicate it as a public highway to be known as and to form part of Gilmour Road, be received; and**

**That Council pass a by-law to authorize the dedication of the subject lands as part of the Township's public highway system.**

**CARRIED**

(d) PD-2019-002 To lift and assume the 0.3m Reserve, Block 22 on Registered Plan 61M-16 as part of the Township of Puslinch's public highway system on Boreham Drive.

**Resolution No. 2019-107:** Moved by Councillor Goyda and  
Seconded by Councillor Sepulis

**That Report PD-2019-002 be received regarding the lifting and assumption of a 0.3m reserve, being Block 22 on Registered Plan 61M-16 as part of the Township of Puslinch's public**



highway system on Boreham Drive and that Council pass a by-law to authorize the lifting and assumption of the one foot reserve.

**CARRIED**

5. **Roads & Parks Department**

None

6. **Recreation Department**

(a) REC-2019-001 Puslinch Community Centre Park – Back Soccer Fields - Update

**Resolution No. 2019-108:** Moved by Councillor Sepulis and  
Seconded by Councillor Bulmer

That the staff resolution outlined in Rec-2019-001 be amended to read that “Council approves the scope and general arrangement of the final design”.

**CARRIED**

**Resolution No. 2019-109:** Moved by Councillor Sepulis and  
Seconded by Councillor Goyda

THAT Staff Report REC-2019-001, regarding the Puslinch Community Centre Park – Back Soccer Fields – Update, be received;

AND THAT Council approves the scope and general arrangement of the final design, as attached as Schedule B to this report, in order to finalize the contract documents and to proceed with the issuance of the Request for Tender.

**CARRIED**

7. **Mayor’s Updates**

The Mayor provided an overview of:

- The Ontario Good Roads Association (OGRA) Conference;
- Private Member’s bill from MPP Mike Schreiner;
- Grand River Conservation Authority general meeting.

10. **NOTICE OF MOTION:**

11. **COMMITTEE MINUTES**

- (a) Heritage Committee December 3, 2018
- (b) Planning and Development Advisory Committee January 8, 2019
- (c) Committee of Adjustment January 8, 2019
- (d) Heritage Committee January 22, 2019

**Resolution No. 2019-110:** Moved by Councillor Goyda and  
Seconded by Councillor Sepulis

That Council approves the following Committee Minutes:

- (a) **Heritage Committee December 3, 2018**
- (b) **Planning and Development Advisory Committee January 8, 2019**
- (c) **Committee of Adjustment January 8, 2019**
- (d) **Heritage Committee January 22, 2019**

**CARRIED**

12. **MUNICIPAL ANNOUNCEMENTS**

- (a) Council congratulated Don Creed, Director of Public Works and Parks for a 30 year service award at the OGRA Conference.



**13. UNFINISHED BUSINESS**

**14. BY-LAWS:**

- (a) Being a by-law to repeal By-law 12/10 and to enact a new Fire Department Establishing and Regulating By-law for the Corporation of the Township of Puslinch.
- (b) Being a By-law to provide for the appointment of several Municipal Law Enforcement Officers for the Corporation of the Township of Puslinch.
- (c) Being a by-law to lift and assume the 0.3 Metre reserve as part of the Township of Puslinch public highway system, designated as Block 22, Registered Plan 61M-16, Township of Puslinch.
- (d) Being a by-law to acquire and dedicate Part 2 on Reference Plan 61R-21503 as part of the Township of Puslinch Public Highway System, to be known as and to form part of Gilmour Road.
- (e) Being a by-law to authorize the entering into a Grant Contract with the Ontario Trillium Foundation for the building of a lit soccer field at the Puslinch Community Centre Park

By-law (a) was separated from the remaining by-laws.

**Resolution No. 2019-111:** Moved by Councillor Roth and  
Seconded by Councillor Bulmer

**THAT By-law (a) Being a by-law to repeal By-law 12/10 and to enact a new Fire Department Establishing and Regulating By-law for the Corporation of the Township of Puslinch be deferred in order to amend Section 13. CARRIED**

**Resolution No. 2019-113:** Moved by Councillor Sepulis and  
Seconded by Councillor Goyda

**That the following By-laws be taken as read three times and finally passed in open Council:**

- (b) **Being a By-law to provide for the appointment of several Municipal Law Enforcement Officers for the Corporation of the Township of Puslinch, as amended;**
- (c) **Being a by-law to lift and assume the 0.3 Metre reserve as part of the Township of Puslinch public highway system, designated as Block 22, Registered Plan 61M-16, Township of Puslinch.**
- (d) **Being a by-law to acquire and dedicate Part 2 on Reference Plan 61R-21503 as part of the Township of Puslinch Public Highway System, to be known as and to form part of Gilmour Road.**
- (e) **Being a by-law to authorize the entering into a Grant Contract with the Ontario Trillium Foundation for the building of a lit soccer field at the Puslinch Community Centre Park**  
**CARRIED**

**15. CONFIRMING BY-LAW**

- (a) By-Law to confirm the proceedings of Council for the Corporation of the Township of Puslinch

**Resolution No. 2019-114:** Moved by Councillor Goyda and  
Seconded by Councillor Sepulis

**That the following By-law be taken as read three times and finally passed in open Council:**

**By-Law 016-2019 being a by-law to confirm the proceedings of Council for the Corporation of the Township of Puslinch at its meeting held on the 6<sup>th</sup> day of March 2019.**

**CARRIED**



**16. ADJOURNMENT:**

**Resolution No. 2019-115:**

Moved by Councillor Sepulis and  
Seconded by Councillor Goyda

**That Council hereby adjourns at 3:26 p.m.**

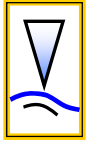
**CARRIED**

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James Seeley, Mayor

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Karen Landry, CAO/Clerk



March 6, 2019

Colin Evans  
Lands Manager,  
St. Marys Cement Inc. (Canada)  
CBM Aggregates – Aberfoyle  
55 Industrial Street  
Toronto, ON  
M4G 3W9

Dear Mr. Evans:

**RE: Proposed Trigger Level Thresholds,  
CBM Neubauer Pit, Licence No. 625284  
Part Lot 27, Concession 1, Puslinch Township**

This letter summarizes pond and groundwater level thresholds for the reference property. The thresholds were proposed and justified in our letter dated February 1, 2019. Subsequent review comments were received from GRCA (Feb 22, 2019 email from Fred Natolochny), the Township of Puslinch (Feb 25, 2019 letter from Harden Environmental) and MNRF (Mar 6, 2019 email from Seana Richardson). Overall technical agreement has been reached and the thresholds listed below include recommendations provided through the review process. Site details and monitoring well locations are shown on **Figure 1** (attached).

## **1.0 Threshold Requirements**

The Licence conditions as listed on the Site Plan include the following (in addition to other monitoring and reporting requirements):

7. *Trigger Levels, considering existing cross-site hydraulic gradients, shall be developed to the satisfaction of MNR, in consultation with GRCA and the Township of Puslinch as needed, prior to below water table extraction.*
8. *The following Mitigation and Contingency Plan shall be adopted:*
  - ***Initial Trigger Level** exceeded – the Township, GRCA and MNR shall be notified immediately and daily monitoring shall be undertaken.*
  - ***Intermediate Trigger Level** exceeded for seven (7) consecutive days – the Township, GRCA and MNR shall be notified immediately and extraction below the water table shall be reduced 50% until the Neubauer Pond surface water elevation is greater than the **Intermediate Trigger Level** for seven (7) consecutive days.*
  - ***Final Trigger Level** exceeded – the Township, GRCA and MNR shall be notified immediately and extraction below the water table shall cease until the Neubauer Pond surface water elevation is greater than the **Intermediate Trigger Level** for seven (7) consecutive days.*

The trigger level thresholds are summarized in **Table 1**.

Monitor	Water Level Trigger Threshold Elevations (mASL)		
	Initial	Intermediate	Final
Pond	305.7	305.6	305.2
BH1	305.5	305.4	305.0
BH4	305.7	305.6	305.2

In addition, the following general threshold applies:

Should groundwater elevations in BH1 exceed those measured in BH5, the owner will undertake an evaluation to estimate the magnitude of groundwater flux between Mill Creek Subwatershed and Fletcher Creek Subwatershed. Mitigation of the groundwater flux may be necessary should the Ministry of Natural Resources and Forestry or the Grand River Conservation Authority deem the volume of flux to be significant.

mASL = metres above sea level

**Table 1: Trigger Thresholds**

If you have any questions or require further assistance please do not hesitate to contact me.

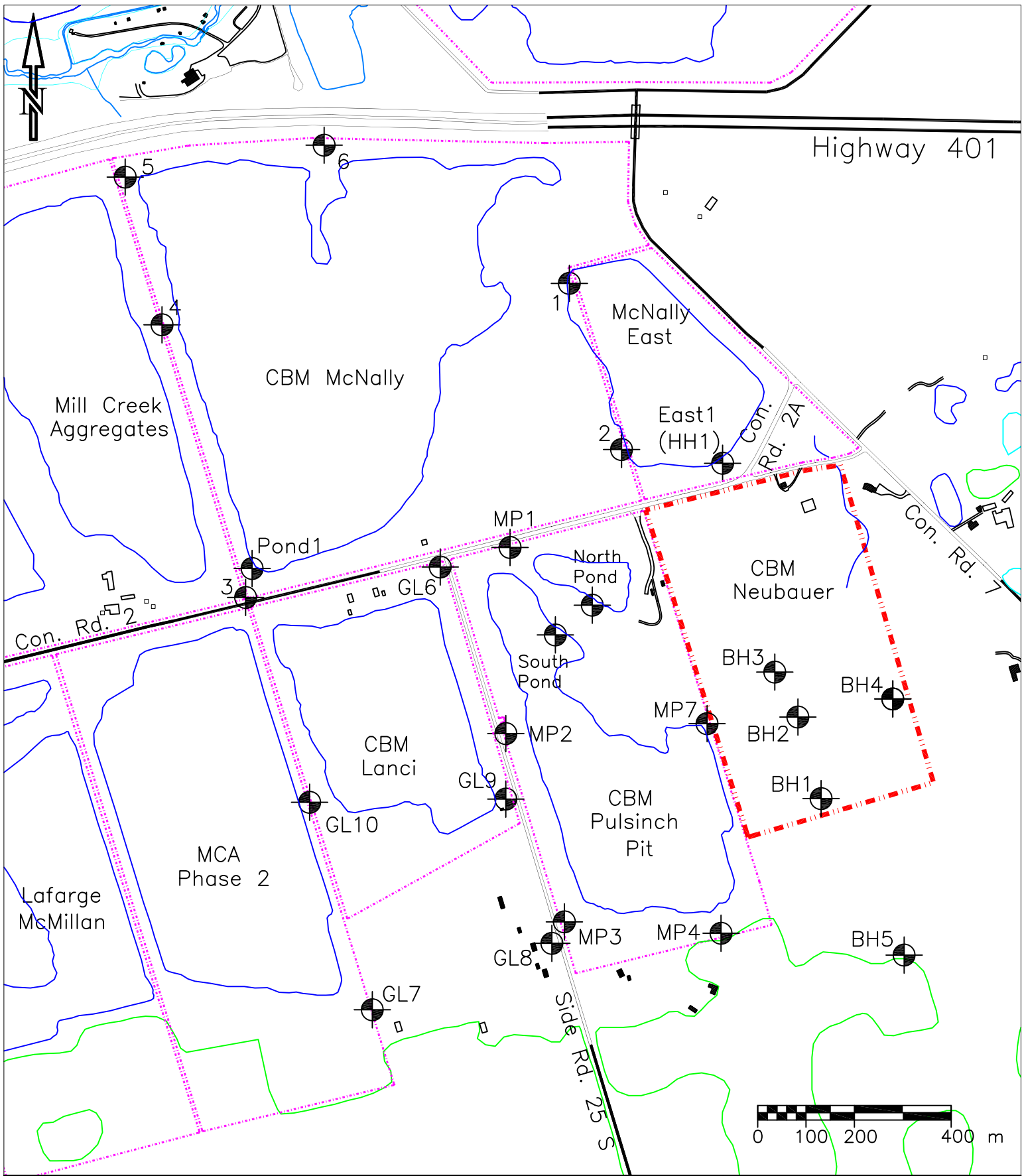
Sincerely,



Andrew Pentney, P.Ge.  
Hydrogeologist

Cc: Bernie Janssen, Harrington McAvan Ltd.

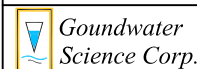
Attached: Figure 1: Monitoring Locations



- ▭ CBM Neubauer Pit Licence Boundary (approximate)
- ▭ existing Licence boundaries (approximate)
- ~ surface water: pond (approximate), creek or swale
- ~ wetland (OBM mapping)

modified from :  
 1) OBM mapping UNDER LICENSE, WITHOUT PREJUDICE OR ENDORSEMENT, FROM THE QUEEN'S PRINTER OF ONTARIO  
 2) Site Plans, Harrington and Hoyle Ltd.  
 3) 2017 Air Photo (Google Earth)

**Figure 1: Local Monitoring Locations**  
 CBM Neubauer Pit  
 Groundwater Monitoring Program  
 Annual Report



Scale: as shown  
 Date: April 2018

**From:** [Karen Landry](#)  
**To:** [Nina Lecic](#)  
**Subject:** FW: Public Information Session  
**Date:** Monday, March 11, 2019 8:46:14 AM

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**From:** Clair-Maltby <[clair-maltby@guelph.ca](mailto:clair-maltby@guelph.ca)>  
**Sent:** Friday, March 8, 2019 4:20 PM  
**To:** Clair-Maltby <[clair-maltby@guelph.ca](mailto:clair-maltby@guelph.ca)>  
**Subject:** Public Information Session



## Clair-Maltby Secondary Plan

### Information session: Planning for growth while protecting the moraine, water resources and natural heritage resources

**March 28, 2019**  
**7-9 p.m.**

Council Chambers, City Hall  
1 Carden Street, Guelph

You are invited to join members of the community, interested stakeholders and members of the Environmental Advisory Committee, River Systems Advisory Committee, Clair-Maltby Community Working Group and Clair-Maltby Technical Advisory Group at this information session to learn more about technical work that has been undertaken to date as part of the Clair-Maltby Secondary Plan.

#### Agenda

- Dave Belanger, the City's Water Supply Program Manager, will describe how the [Grand River Source Water Protection Plan](#) and the [City's Water Supply Master Plan](#) inform the Secondary Plan process
- Guelph's MPP, Mike Schreiner, will discuss how proposed [Bill 71- An Act to Conserve the Paris Galt Moraine](#) works with the Secondary Plan to protect the Paris Galt Moraine
- The Secondary Plan Project Team will present the Comprehensive Environmental Impact Study (CEIS) Phase 3 Impact Assessment

You will have the opportunity to ask questions for clarification following each speaker.

#### Additional Information

The Phase 3 Impact Assessment is a technical document that assesses the potential impacts of the planned future development to the local and neighbouring environmental systems and features. The report also establishes preliminary management requirements. The findings of the assessment will inform refinements to the land use concept and establish recommended management strategies.

The CEIS Year 3 Monitoring Report will be also be available on March 12, 2019 at <https://guelph.ca/plans-and-strategies/clair-maltby-secondary-plan/cm-documents/>. It can also be found on the project webpage, [guelph.ca/clair-maltby](https://guelph.ca/clair-maltby), under 'documents'.

#### Master Environmental Servicing Plan (MESP) update

The following technical reports are now posted on the project webpage at <https://guelph.ca/plans-and-strategies/clair-maltby-secondary-plan/cm-documents/>:

- Wastewater Servicing – Existing Conditions Design Criteria & Level of Service Objectives Report
- Wastewater Servicing – Alternative Servicing Strategies Development Report
- Water Servicing – Existing Conditions Design Criteria & Level of Service Objectives Report
- Water Servicing – Alternative Servicing Strategies Development Report
- Transportation Master Plan Study

**For more information**

Visit [guelph.ca/clair-maltby](http://guelph.ca/clair-maltby) for additional project details.

**Stacey Laughlin, MCIP, RPP**, Senior Policy Planner  
Planning and Building Services  
519-822-1260 extension 2327

**Arun Hindupur, M.Sc., P.Eng.**, Supervisor, Infrastructure Engineering  
Engineering and Transportation Services  
519-822-1260 extension 2282

[clair-maltby@guelph.ca](mailto:clair-maltby@guelph.ca)

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Ministry of Transportation  
Office of the Regional Director  
West Region

659 Exeter Road  
London, Ontario N6E 1L3  
Telephone: (519) 873-4333  
Facsimile: (519) 873-4236

Ministère des Transports  
Bureau du directeur régional  
Région de l'Ouest

659, chemin Exeter  
London (Ontario) N6E 1L3  
Téléphone : (519) 873-4333  
Télécopieur : (519) 873-4236



February 26, 2019

107-2019-509

William Knetsch  
42 Queen Street  
Morrison, Ontario  
N0B 2C0

Dear Mr. Knetsch:

Thank you for your email to the Honourable Jeff Yurek regarding the Highways 6 & 401 (Morrison Bypass) project. I have been asked to respond on the minister's behalf.

Currently all projects including the Highway 6 and 401 expansion project are being reviewed and necessary steps are being taken to ensure the provision of quality and efficient transportation options are available to all Ontarians. More information on the government's project priorities will become available in the near future.

In the meantime, work is progressing on this project to complete the design and the environmental assessment work in preparation for construction. This includes surveying, foundation investigations, archaeology investigations and identification of species at risk. The ministry has also acquired most of the property required for the project.

The ministry has identified a strategy for rehabilitating Highway 6 from Highway 401 to Maddaugh Road. Once government priorities with respect to transportation projects have been finalized, we will be in a better position to determine the timing of this work.

With respect to the Morrison Streetscape Study, it is my understanding that ministry staff have in the past provided input with respect to what elements identified in the study would be allowed within the highway right of way. Staff are still available to provide further input if the local municipalities decide that they would like to proceed with moving forward with items identified in the study that have not yet been implemented.

Pavement marking is carried out on Provincial Highways by the ministry's maintenance contractor. The maintenance contractor for this area is responsible for monitoring the condition of these types of pavement markings and repainting the markings annually to ensure that they are visible and provide guidance for pedestrians. I have shared a copy of your email with our maintenance staff responsible for this section of Highway 6 so that they are aware of your concerns.

I have also copied the local Ontario Provincial Police (OPP) detachment so they are aware of your concerns regarding speed on Highway 6 and for their consideration and planning of enforcement activities.

If you have future concerns or questions about the Highways 6 and 401 (Morrison Bypass) project, please feel free to contact Chuck Organ, Senior Project Manager, at (519) 873-4591 or by email at [Chuck.Organ@ontario.ca](mailto:Chuck.Organ@ontario.ca).

Thank you for your interest in highway safety.

Sincerely,



FOR:

Jennifer Graham Harkness, P. Eng.  
Regional Director  
West Region

- c. Ted Arnott, MPP, Wellington-Halton Hills
- His Worship James Seeley, Mayor, Township of Puslinch
- Aldo Salis, Director of Planning and Development, Wellington County
- Karen Landry, CAO/Clerk, Township of Puslinch
- Don Creed, Director of Public Works and Parks, Township of Puslinch
- Ontario Provincial Police, Rockwood Detachment
- Derek Amiss, Maintenance Coordinator, Ministry of Transportation, Central Region



Dufferin Aggregates  
2300 Steeles Ave W, 4<sup>th</sup> Floor  
Concord, ON L4K 5X6  
Canada

March 12, 2019

Seana Richardson  
Aggregates Technical Specialist  
Ministry of Natural Resources and Forestry  
Guelph District  
1 Stone Road West  
Guelph, Ontario  
N1G 4Y2

Attention: Ms. Richardson

**Re: Monthly Monitoring Report  
Mill Creek Pit, License #5738  
Township of Puslinch, Wellington County**

Please find enclosed the required monitoring data for the month of February 2019. There are no exceedances to report for February for those monitoring wells that could be measured.

If you have any questions, please do not hesitate to call.

Sincerely,

A handwritten signature in blue ink that reads "Ron Van Ooteghem".

Ron Van Ooteghem  
Site Manager  
C.c.

Karen Landry (Township of Puslinch)  
Sonja Strynatka (GRCA)  
Maria Topalovic (Dufferin Aggregates)  
University of Guelph

Monthly Reporting  
Mill Creek Aggregates Pit  
February 2019

Date	DP21 (mASL)	Threshold Value (mASL)	Exceedance
5-Feb-19	Frozen	305.66	--
13-Feb-19	Frozen	305.66	--
27-Feb-19	Frozen	305.66	--

Date	BH13 (mASL)	DP21 (mASL)	Head Difference (m)	Threshold Value (m)	Exceedance
5-Feb-19	Frozen	Frozen	--	0.11	--
13-Feb-19	306.18	Frozen	--	0.11	--
27-Feb-19	306.2	Frozen	--	0.11	--

Date	DP17 (mASL)	Threshold Value (mASL)	Exceedance
5-Feb-19	305.42	305.17	NO
13-Feb-19	Frozen	305.17	--
27-Feb-19	Frozen	305.17	--

Date	BH92-12 (mASL)	DP17 (mASL)	Head Difference (m)	Threshold Value (m)	Exceedance
5-Feb-19	305.59	305.42	0.17	0.07	NO
13-Feb-19	305.43	Frozen	--	0.07	--
27-Feb-19	305.44	Frozen	--	0.07	--

Date	DP3 (mASL)	Threshold Value (mASL)	Exceedance
5-Feb-19	305.19	304.54	NO
13-Feb-19	Frozen	304.54	--
27-Feb-19	Frozen	304.54	--

Date	DP6 (mASL)	DP3 (mASL)	Head Difference (m)	Threshold Value (m)	Exceedance
5-Feb-19	305.91	305.19	0.72	0.57	NO
13-Feb-19	305.52	Frozen	--	0.57	--
27-Feb-19	305.72	Frozen	--	0.57	--

Date	DP2 (mASL)	Threshold Value (mASL)	Exceedance
5-Feb-19	Frozen	303.65	--
13-Feb-19	Frozen	303.65	--
27-Feb-19	Frozen	303.65	--

Date	BH92-27 (mASL)	DP2 (mASL)	Head Difference (m)	Threshold Value (m)	Exceedance
5-Feb-19	304.74	Frozen	--	0.43	--
13-Feb-19	304.66	Frozen	--	0.43	--
27-Feb-19	304.69	Frozen	--	0.43	--

Date	DP1 (mASL)	Threshold Value (mASL)	Exceedance
5-Feb-19	Frozen	303.88	--
13-Feb-19	Frozen	303.88	--
27-Feb-19	Frozen	303.88	--

Date	BH92-29 (mASL)	DP1 (mASL)	Head Difference (m)	Threshold Value (m)	Exceedance
5-Feb-19	304.69	Frozen	--	0.29	--
13-Feb-19	304.62	Frozen	--	0.29	--
27-Feb-19	304.76	Frozen	--	0.29	--

Date	DP5CR (mASL)	Threshold Value (mASL)	Exceedance
5-Feb-19	Frozen	302.88	--
13-Feb-19	Frozen	302.88	--
27-Feb-19	Frozen	302.88	--

Date	OW5-84 (mASL)	DP5CR (mASL)	Head Difference (m)	Threshold Value (m)	Exceedance
5-Feb-19	303.81	Frozen	--	0.30	--
13-Feb-19	Frozen	Frozen	--	0.30	--
27-Feb-19	Frozen	Frozen	--	0.30	--

Note: No exceedances to report for February for those wells that could be measured. All other wells were frozen as indicated above.

Monthly Reporting  
 Mill Creek Aggregates Pit  
 February 2019

				Max. Allowable as per PTTW- Main Pond			Max. Allowable as per PTTW- Silt Pond					
Total Monthly Precipitation (mm):		38.6		Kitchener/Waterloo (November Actual)			(Imperial Gallons)			(Litres)		
Total Monthly Normal Precipitation (mm):		54.9		Waterloo-Wellington A (30-year Normal)			2,500 per minute			11,365		
							1,800,000 per day			17,000,000		
Date	Below Water Table Extraction (wet tonnes) Phase 2	Below Water Table Extraction (wet tonnes) Phase 1 Set Back	Water Pumped from Main Pond (gals)	Water Pumped from Active Silt Pond (gals)	Main Pond Level (mASL)	Exceedance Y/N (BELOW 305.5 mASL)	Phase 2 Pond Level (mASL)	Exceedance Y/N (BELOW 305.0 mASL)	Phase 3 Pond Level (mASL)	Exceedance Y/N (BELOW 303.85 mASL)	Phase 4 Pond Level (mASL)	Exceedance Y/N (BELOW 304.5 mASL)
1-Jan-19	0	0	0	0	-	-	-	-	-	-	-	-
2-Jan-19	0	0	0	0	-	-	-	-	-	-	-	-
3-Jan-19	0	0	0	0	-	-	-	-	-	-	-	-
4-Jan-19	0	0	0	0	-	-	-	-	-	-	-	-
5-Jan-19	0	0	0	0	-	-	-	-	-	-	-	-
6-Jan-19	0	0	0	0	-	-	-	-	-	-	-	-
7-Jan-19	0	0	0	0	-	-	-	-	-	-	-	-
8-Jan-19	0	0	0	0	-	-	-	-	-	-	-	-
9-Jan-19	0	0	0	0	-	-	-	-	-	-	-	-
10-Jan-19	0	0	0	0	-	-	-	-	-	-	-	-
11-Jan-19	0	0	0	0	-	-	-	-	-	-	-	-
12-Jan-19	0	0	0	0	-	-	-	-	-	-	-	-
13-Jan-19	0	0	0	0	-	-	-	-	-	-	-	-
14-Jan-19	0	0	0	0	-	-	-	-	-	-	-	-
15-Jan-19	0	0	0	0	-	-	-	-	-	-	-	-
16-Jan-19	0	0	0	0	-	-	-	-	-	-	-	-
17-Jan-19	0	0	0	0	-	-	-	-	-	-	-	-
18-Jan-19	0	0	0	0	-	-	-	-	-	-	-	-
19-Jan-19	0	0	0	0	-	-	-	-	-	-	-	-
20-Jan-19	0	0	0	0	-	-	-	-	-	-	-	-
21-Jan-19	0	0	0	0	-	-	-	-	-	-	-	-
22-Jan-19	0	0	0	0	-	-	-	-	-	-	-	-
23-Jan-19	0	0	0	0	-	-	-	-	-	-	-	-
24-Jan-19	0	0	0	0	-	-	-	-	-	-	-	-
25-Jan-19	0	0	0	0	-	-	-	-	-	-	-	-
26-Jan-19	0	0	0	0	-	-	-	-	-	-	-	-
27-Jan-19	0	0	0	0	-	-	-	-	-	-	-	-
28-Jan-19	0	0	0	0	-	-	-	-	-	-	-	-
29-Jan-19	0	0	0	0	-	-	-	-	-	-	-	-
30-Jan-19	0	0	0	0	-	-	-	-	-	-	-	-
31-Jan-19	0	0	0	0	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Avg./ day</b>	-	-	-	-	-	-	-	-	-	-	-	-

Note: All ponds are frozen.

**From:** [Karen Landry](#)  
**To:** [Nina Lecic](#)  
**Subject:** FW: Letter for your review  
**Date:** Monday, March 11, 2019 8:45:09 AM

---

**From:** Art Zymerman [REDACTED]  
**Sent:** Saturday, March 09, 2019 8:40 AM  
**To:** Ken Roth <[kroth@puslinch.ca](mailto:kroth@puslinch.ca)>  
**Subject:** Fwd: Letter for your review

Ken can you please see if council would be prepared to send a letter of support to the MOE for our request to move the application of Reward up. We have sent a copy of my letter to Helen Jewett as chair of the GRCA requesting their support as well. A copy of me letter can be used as a basis of our argument and is attached to this.

Thanks and hope we will see this coming week at the meeting.  
Art Zymerman

Sent from my iPhone

**From:** Kathleen Zymerman [REDACTED]  
**Date:** February 28, 2019 at 5:16:47 PM EST  
**To:** David Taliano [REDACTED]  
**Subject:** Letter for your review

To Whom it May Concern:

I am writing on behalf of the Puslinch Lake Conservation Association. This Association has been in existence since 1997 and is a non profit charitable organization that is elected by the lake residents. Our mandate is to restore and enhance our natural habitat on the largest Kettle Lake in North America. It is a very important project, not only for lake residents but the larger community as well who also benefit from the lake. We have spent thousands of volunteer hours and millions of dollars in pursuit of this mandate.

One of the challenges our group has had to tackle is the introduction of Eurasian Milfoil to our lake. The consequence of this invasive species has been a great concern:

1. The weed beds have grown to the point of making the lake virtually un navigable;
2. The same weed beds are choking out wildlife making large ares of the lake unsuitable for both fish and fowl;
3. The decay of this invasive species and its ability to grow at such an alarming rate has added to sediment levels which also impact our

lake and habitat.

We respectfully request that our permits to apply the approved herbicide, Reward, to an earlier date be considered for the following reasons:


1. An earlier application prevents this invasive species in reaching full maturation and going to seed. This can dramatically reduce the amount of sediment.
2. An earlier application means less boat traffic on the lake. Turbidity of the sediment dramatically impacts the effect of the herbicide.
3. Swimming and waterskiing will also be reduced with an earlier application.
4. It will not impact any wildlife.

Please consider our request for this application as we are aware that earlier applications have been approved in other areas of Ontario and our residents could certainly benefit from this decision.

If you have any questions please feel free to contact me. I have also attached some pictures showing the effect of the invasive species on our lake. The pictures from 2007 basically tell it all.

Thank you,

Art Zymerman  
President, PLCA



**From:** [Karen Landry](#)  
**To:** [Nina Lecic](#)  
**Subject:** FW: Logo for van  
**Date:** Thursday, March 14, 2019 1:09:31 PM

---

-----Original Message-----

From: Kevin <haygregholsteins@hotmail.com>  
Sent: Thursday, March 14, 2019 1:09 PM  
To: Karen Landry <KLandry@puslinch.ca>; Market <cathygourmet@gmail.com>; Jayme Butler <jbutler@alumni.uoguelph.ca>  
Subject: Logo for van

I am seeking permission to use the township logo.

The Aberfoyle farmers market is getting a van wrapped to be placed around the township to advertise the market and do draws for prizes etc on social media.

You may have seen the one at Hayden's garage that was used for juvenile diabetics.

It worked great for marketing and over three years we raised just over 70,000\$ for the cause threw the GUELPH garage owners association.

We could not afford to do this with out the generosity of the township by giving us the 2500\$ grant.

So we wanted to give the township recognition with our other sponsors and wanted to use the logo .

I asked Karen for the logo and she said it had to go threw council.

Could you folks discuss it and let me know .

It's no issue if it's not allowed .

We just wanted to show the township how much we apricate the townships generosity .

Best regards

Kevin Hayden.

Sent from my iPhone



March 12, 2019

Carla Y. Neil  
Vice President, Municipal and Stakeholder  
Relations  
Municipal Property Assessment Corporation  
1340 Pickering Parkway, Suite 101  
Pickering ON  
L1V 0C4

Jamie McGarvey, President  
Association of Municipalities of Ontario  
200 University Ave., Suite 801  
Toronto ON  
M5H 3C6

**RE: Maintaining the Voters' List for Municipal Elections**

Please be advised that Guelph City Council at its meeting of February 25, 2019, approved the following motion which reads as follows:

1. That the Council of the City of Guelph supports the re-establishment of the multi-stakeholder working group between the Ministry of Municipal Affairs, Ministry of Finance, AMCTO, MPAC, Elections Canada and Elections Ontario in exploring and identifying ways to create and maintain the Voters' List for Municipal Elections.
2. That Council requests an update to be provided from this Voters' List Working Group on the transformational solutions being discussed.
3. That representatives from MPAC be invited to a future Council meeting to hear the City of Guelph's concerns and advise the City of what steps MPAC will be taking in the future.
4. That a copy of this motion, respecting the Voter's List for Municipal Elections be circulated to all municipalities and the Association of Municipalities of Ontario (AMO).

On behalf of Guelph City Council, we thank you for your consideration respecting this important matter and look forward to your response.

Sincerely,



Dylan McMahon  
Manager, Legislative Services / Deputy City Clerk  
Corporate Services, City of Guelph

CC  
All Ontario Municipalities

**City Hall**  
1 Carden St  
Guelph, ON  
Canada  
N1H 3A1

T 519-822-1260  
TTY 519-826-9771

[guelph.ca](http://guelph.ca)

City Clerk's Office

**Secretariat**  
Marilyn Toft  
Council Secretariat Support  
City Hall, 12<sup>th</sup> Floor, West  
100 Queen Street West  
Toronto, Ontario M5H 2N2Tel: 416-392-7032  
Fax: 416-392-2980  
e-mail: Marilyn.Toft@toronto.ca  
web: www.toronto.ca**In reply please quote:  
Ref.: 19-PH2.6**

March 4, 2019

**GREATER GOLDEN HORSESHOE MUNICIPALITIES:****Subject: Planning and Housing Committee Item 2.6  
Providing Certainty in the Planning Appeals Process: Clearing the Backlog  
at the Local Planning Appeal Tribunal (Ward All)**

City Council on February 26, 2019, adopted this item as amended, and in so doing, has:

1. Requested the Government of Ontario to increase funding for the Local Planning Appeal Tribunal in order for Tribunals Ontario to appoint a team of temporary (and possibly permanent) adjudicators, mediators and other staff necessary to alleviate the current backlog of hearings, and in particular hearings intended to adjudicate major policy matters and development applications that would result in the delivery of housing units to the City.
2. Advised the Ministry of Municipal Affairs and Housing that the City objects to the closure of the Local Planning Appeal Support Centre.
3. Requested the Local Planning Appeal Tribunal to give priority to the City of Toronto's municipal comprehensive review policy hearings and to concluding the adjudication process with regard to the City's comprehensive Zoning By-law, in order to bring into force an enabling up-to-date municipal Official Plan Policy and implementation framework which will then assist Local Planning Appeal Tribunal adjudicators in their adjudication of site or area specific planning applications and would enable the City to advance additional area specific zoning frameworks to implement new official plan policies.

  
for City Clerk

M. Toft/wg

Attachment

Sent to: Premier, Province of Ontario  
Leader, New Democratic Party of Ontario, Province of Ontario  
Leader, Green Party of Ontario, Province of Ontario  
Interim Leader, Ontario Liberal Party, Province of Ontario  
Attorney General, Province of Ontario  
Minister of Municipal Affairs and Housing, Province of Ontario  
Greater Golden Horseshoe Municipalities  
Local Planning Appeal Tribunal

c. City Manager

## Planning and Housing Committee

PH2.6		Amended		Ward: All
-------	--	---------	--	-----------

### **Providing Certainty in the Planning Appeals Process: Clearing the Backlog at the Local Planning Appeal Tribunal**

#### **City Council Decision**

City Council on February 26, 2019, adopted the following:

1. City Council request the Government of Ontario to increase funding for the Local Planning Appeal Tribunal in order for Tribunals Ontario to appoint a team of temporary (and possibly permanent) adjudicators, mediators and other staff necessary to alleviate the current backlog of hearings, and in particular hearings intended to adjudicate major policy matters and development applications that would result in the delivery of housing units to the City.
2. City Council advise the Ministry of Municipal Affairs and Housing that the City objects to the closure of the Local Planning Appeal Support Centre.
3. City Council request the Local Planning Appeal Tribunal to give priority to the City of Toronto's municipal comprehensive review policy hearings and to concluding the adjudication process with regard to the City's comprehensive Zoning By-law, in order to bring into force an enabling up-to-date municipal Official Plan Policy and implementation framework which will then assist Local Planning Appeal Tribunal adjudicators in their adjudication of site or area specific planning applications and would enable the City to advance additional area specific zoning frameworks to implement new official plan policies.
4. City Council direct the City Clerk to distribute City Council's request to adequately fund the Local Planning Appeal Tribunal to the Minister of Municipal Affairs and Housing, the Attorney General, the leaders of all parties represented in the Ontario Legislature, and to the Councils of municipalities within the Greater Golden Horseshoe.

#### **Committee Recommendations**

The Planning and Housing Committee recommends that:

1. City Council request the Government of Ontario to increase funding for the Local Planning Appeal Tribunal (LPAT) in order for Tribunal Ontario to appoint a team of temporary (and possibly permanent) adjudicators, mediators and other staff, necessary to alleviate the current backlog of hearings, and in particular hearings intended to adjudicate major policy matters and development applications that would result in the delivery of housing units to the City.

2. City Council request the Local Planning Appeal Tribunal (LPAT) to give priority to the City of Toronto's municipal conformity review (MCR) policy hearings and to concluding the adjudication process with regard to the City's comprehensive zoning by-law, in order to bring into force an enabling "up-to-date" municipal official plan policy and implementation framework which will then assist LPAT adjudicators in their adjudication of site or area specific planning applications and would enable the City to advance additional area specific zoning frameworks to implement new official plan policies.
3. City Council direct the City Clerk to distribute City Council's request to adequately fund the Local Planning Appeal Tribunal (LPAT) to the Minister of Municipal Affairs and Housing, the Attorney General, the leaders of all parties represented in the Ontario Legislature, and to the Councils of municipalities within the Greater Golden Horseshoe.

### **Origin**

(February 11, 2019) Letter from Councillor Ana Bailão

### **Summary**

Housing supply is a concern for the City of Toronto. Ongoing challenges in bringing housing to market is one of the challenges in a complex housing supply chain. Submission of complete applications, municipal approvals, provincial approvals, housing type and demand, financing, land and construction costs, and availability of labour are factors impacting housing supply. As a result, collectively we need to make adjustments within the chain and properly resource all parts of the supply chain.

Part of the process also entails unlocking potential supply that is before the Local Planning Appeal Tribunal (LPAT) due to appeals by one party or another. Resource challenges also impact the LPAT as is demonstrated by the number of matters awaiting a hearing.

Over the five-year period of 2013 to 2017, there were 146,181 residential units in development proposals under review by the City of Toronto. This includes over 30,000 residential units, in well over 100 rezoning applications, that have been appealed to the Local Planning Appeal Tribunal (LPAT) and for which a Decision has not yet been recorded. The appealed development proposals represent a significant portion of the City's potential housing supply.

In the absence of adding more adjudicators and mediators, a backlog of appealed matters awaiting hearings has been created impacting the potential supply of housing. Increasing the number of mediators and adjudicators would streamline the outcomes where a matter has been appealed by either the applicant or a third party and enable a more proactive approach to bringing housing supply to market. The addition of additional mediators has the potential to significantly reduce hearing times if a settlement is achieved. This would provide the opportunity to put proposals back on track and enable the development community to market, finance and construct new housing supply.

Delays in receiving hearing dates have always been a frustrating issue for the City of Toronto. The backlog has increased even more since new planning legislation (Bill 139) and its transition regulations came into play in mid-2018. These regulations require the LPAT to operate under two appeal systems, the old (OMB) system (which applies to certain appeals that were in play prior to the proclamation of Bill 139) and the new LPAT system. By way of

example, Official Amendment No. 231, the Official Plan of the City of Toronto with respect to the Economic Health Policies and the Policies, Designations and Mapping for Employment Areas and the City of Toronto's Comprehensive Zoning By-law 569 – 2013 have both been under adjudication before the OMB/LPAT since 2013.

This backlog of hearings on policy matters and their implementing tools (zoning by-laws), creates uncertainty in the market and results in applicants appealing applications in the absence of an approved policy and policy implementation framework.

Addressing the backlog for appeals relating to the old and the new system, may be the best tool the Government has to more rapidly bring more housing supply to market and provide certainty in the planning appeals process.

### **Background Information (Committee)**

(February 11, 2019) Letter from Councillor Ana Bailão on Providing Certainty in the Planning Appeals Process: Clearing the Backlog at the Local Planning Appeal Tribunal  
(<http://www.toronto.ca/legdocs/mmis/2019/ph/bgrd/backgroundfile-126606.pdf>)

### **Communications (City Council)**

(February 22, 2019) Letter from Martin Gerwin and Judith Rutledge, Co-Chairs, Steering Committee, Mimico Lakeshore Community Network (CC.Supp.PH2.6.1)  
(<http://www.toronto.ca/legdocs/mmis/2019/cc/comm/communicationfile-91669.pdf>)

(February 26, 2019) Letter from Lenka Holubec on behalf of ProtectNatureTO (CC.New.PH2.6.2)  
(<http://www.toronto.ca/legdocs/mmis/2019/cc/comm/communicationfile-91748.pdf>)



COUNTY OF WELLINGTON

KIM COURTS  
DEPUTY CLERK  
T 519.837.2600 x 2930  
F 519.837.1909  
E kimc@wellington.ca

74 WOOLWICH STREET  
GUELPH, ONTARIO  
N1H 3T9

March 1, 2019

Sent via electronic mail

Dear Member Municipality Clerks,

At its meeting held on February 28, 2019 Wellington County Council approved the following recommendation from the Planning Committee:

**That effective March 1, 2019, the Green Legacy Committee be terminated and staff advise its members and thank them for their contributions to the success of our award winning programme.**

Please find the Green Legacy Advisory Committee report enclosed.

Respectfully,

A handwritten signature in cursive script that reads "Kim Courts".

Kim Courts  
Deputy Clerk



# COUNTY OF WELLINGTON

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## COMMITTEE REPORT

**To:** Chair and Members of the Planning Committee  
**From:** Linda Redmond, Manager of Planning and Environment  
**Date:** Thursday, February 14, 2019  
**Subject:** **Green Legacy Advisory Committee**

---

### Background

In 2004, Wellington County Council established a county wide Green Legacy Programme, which was a simple idea of planting 150,000 trees to celebrate the County's 150<sup>th</sup> anniversary. This initiative was a great success and there was a desire to continue with this concept. Consequently, County staff were directed to establish a working committee to assist with the implementation of the tree planting and distribution functions for the programme and help build on its educational components. The Green Legacy Committee was formed and comprised of elected officials, community volunteers with knowledge in environmental management, senior County staff, and GL management staff. The sitting Warden was also invited to attend Committee meetings.

The mandate of the committee was to provide expertise and advice in the early development and expansion of the GL Programme. The committee has existed for well over a decade and has been instrumental in shaping our award winning Programme. By the end of 2018, just fourteen years after its creation, the Green Legacy Programme will have planted approximately 2,300,000 trees with the aid of organizations, volunteers, and school children. It has become the largest municipal tree planting program in North America.

Today, the GL Programme operates efficiently by GL staff, which includes a complement of 4 full time staff, who are supplemented with seasonal and student workers at various times throughout the year. Based on the above, the Committee is no longer necessary as their mandate has been fulfilled. Major GL programme changes and annual reporting will continue to flow through the Planning Committee and the GL manager will report directly to senior planning staff.

### Recommendation:

That effective March 1, 2019, the Green Legacy Committee be terminated and staff advise its members and thank them for their contributions to the success of our award winning Programme.

Respectfully submitted,

A handwritten signature in cursive script that reads 'L. Redmond'.

Linda Redmond  
Manager of Planning and Environment





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**Registre environnemental**



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### Instrument Decision Notice:

**Proponent:** Slovenski Park  
4408 Side Road 25 Road North  
Cambridge Ontario  
Canada N3C 2V4

**Instrument Type:** Environmental Compliance Approval (project type: sewage)  
- EPA Part II.1-sewage

**EBR Registry Number:**  
013-2467

**Ministry Reference Number:**  
1787-AVLN4Y

**Ministry:**  
Ministry of the Environment,  
Conservation and Parks

**Date Proposal loaded to the Registry:**

February 28, 2018

**Date Decision loaded to the Registry:**

March 11, 2019

**Keyword(s):** Wastewater

### Decision on Instrument:

A new Environmental Compliance Approval was granted for the establishment of seasonal subsurface sewage disposal works rated at average sanitary daily flow of 5,670 litres per day (balanced flow of 22,930 L/day), to service 100 trailers sites (90 existing, 10 proposed), and the groundskeepers residence and community hall at Slovenski Park, located at 4408 Sideroad 25 North, Township of Puslinch.

The approved sewage works serving the Community Hall (i.e. sanitary sewage generated in the washrooms as well as the kitchen wastewater) include:

- 27,100 litres capacity balancing system [comprising of one (1) existing septic tank connected to one (1) proposed tank],
- one (1) package tertiary treatment system,
- one (1) pumping system, and
- one (1) subsurface disposal bed.

The attached document is intended for posting on the Environmental Registry in order to provide the reader with the substantive content of the issued instrument. Please note the official version may be differently formatted or otherwise contain minor variations from this version.

### Comment(s) Received on the Proposal: 0

Public Consultation on the proposal for this decision was provided for 45 Days, from February 28, 2018 to April 14, 2018.

As a result of public consultation on the proposal, the Ministry received a total of 0 comments.

### Leave to Appeal Provisions:

Any resident of Ontario may seek leave to appeal this decision, by serving written Notice, within 15 days of March 11, 2019 upon all of the following:

### Appellate Body:

### Contact:

Application Assessment  
Officer

Ministry of the Environment,  
Conservation and Parks  
Operations Division

Environmental Approvals  
Access and Service  
Integration Branch

Application Assessment Unit  
135 St. Clair Avenue West  
Floor 1

Toronto Ontario

M4V 1P5

Phone: (416) 314-8001

Fax: (416) 314-8452

Toll Free Phone: (800) 461-6290

### Location(s) Related to this Instrument:

4408 Sideroad 25 North  
Puslinch  
County of Wellington

TOWNSHIP OF PUSLINCH

### Additional Information:

**The following government offices have additional**

Secretary  
Environmental Review Tribunal  
655 Bay Street  
Floor 15  
Toronto  
M5G 1E5  
Phone: (416) 212-6349  
Fax: (416) 326-5370  
Toll Free Phone: (866) 448-2248

**Environmental Commissioner of Ontario:**

Environmental Commissioner of Ontario  
1075 Bay Street  
Suite 605  
Toronto Ontario  
M5S 2B1  
Phone: (416) 325-3377  
Toll Free Phone: (800) 701-6454

**Issuing Authority:**

Fariha Pannu  
Manager  
Environmental Assessment and Permissions Branch  
135 St Clair Avenue West  
Floor 1  
Toronto ON  
M4V 1P5  
Phone: (416) 314-7092  
Toll Free Phone: (800) 461-6290

**Proponent:**

Slovenski Park  
4408 Side Road 25 Road North  
Cambridge Ontario  
Canada N3C 2V4

The Notice must be signed and dated and include all of the following information:

1. The EBR Registry Number, the Ministry Reference Number, the Proponent's name and address to whom the instrument was issued and the location of Activity. (All available from this Registry posting)
2. A copy of any comments that were submitted on the original proposal, if comments were not submitted, an explanation of your interest in seeking leave to appeal the decision is required.
3. A description of the grounds for the application for leave to appeal including information that demonstrates that:
  - (a) there is a good reason to believe that no reasonable person, having regard to the relevant law and any government policies developed to guide decisions of that kind, could have made the decision; and
  - (b) the decision in respect of which an appeal is sought could result in significant harm to the environment.
4. The portion of the instrument or each term or condition in the instrument in respect of which the leave to appeal is applied for.
5. The grounds on which you intend to reply at the hearing, in the event that the leave to appeal is granted, in relation to each portion that you are seeking leave to appeal.

**information regarding this Decision. To arrange a viewing of these documents please call the Ministry Contact or the Office listed below.**

Guelph District Office  
1 Stone Road West  
Floor 4  
Guelph Ontario  
N1G 4Y2  
Phone: (519) 826-4255  
Toll Free Phone: (800) 265-8658

Environmental Approvals  
Access and Service  
Integration Branch  
135 St. Clair Avenue West  
Floor 1  
Toronto Ontario  
M4V1P5  
Phone: (416) 314-8001  
Toll Free Phone: (800) 461-6290

**The documents linked below are provided for the purposes of enhancing public consultation.**

All links will open in a new window

1. [\*\*Copy Of Environmental Compliance Approva I # 1787-AVLN4Y\*\*](#)

[View Proposal](#)[Add Notice into My Watch List](#)

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**From:** [Karen Landry](#)  
**To:** [Nina Lecic](#)  
**Subject:** FW: "guelph" in New Instrument Proposal Notice: Proponent: 2228221 Ontario Inc.  
**Date:** Monday, March 4, 2019 10:11:31 AM

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**From:** Environmental Registry Alerts <[registryalerts@eco.on.ca](mailto:registryalerts@eco.on.ca)>  
**Sent:** Friday, March 1, 2019 4:31 PM  
**To:** Karen Landry <[KLandry@puslinch.ca](mailto:KLandry@puslinch.ca)>  
**Subject:** "guelph" in New Instrument Proposal Notice: Proponent: 2228221 Ontario Inc. ...

## "guelph" in New Instrument Proposal Notice: Proponent: 2228221 Ontario Inc.

**Proponent:** 2228221 Ontario Inc.  
**Instrument:** Environmental Compliance Approval (project type: sewage) - EPA Part II.1-sewage  
**Ministry:** Ministry of the Environment, Conservation and Parks  
**Date Proposed:** 2019-03-01  
**Comment Period:** 45 days: submissions may be made between March 01, 2019 and April 15, 2019.  
**Comment Deadline:** 2019-04-15 (please check the registry to confirm deadline)  
**URL:** <http://www.ebr.gov.on.ca/ERS-WEB-External/...>  
**Registry #:** 013-4809

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### 1 Excerpt Mentions "guelph":

"...County of Wellington N0B 2J0

TOWNSHIP OF PUSLINCH

Additional Information:

The following government offices have additional information regarding this Proposal. To arrange a viewing of these documents please call the Ministry Contact or the Office listed below.

Environmental Approvals Access and Service Integration Branch  
135 St. Clair Avenue West  
Floor 1  
Toronto Ontario  
M4V1P5  
Phone: (416) 314-8001  
Toll Free Phone: (800) 461-6290

Guelph District Office  
1 Stone Road West  
Guelph ON  
N1G 4Y2  
Phone: (519) 826-4255  
Toll Free Phone: (800) 265-8658

...”

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**Ministry #:** 4757-B95NXV

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**From:** [Admin](#)  
**To:** [Nina Lecic](#)  
**Subject:** FW: Conservation Halton 2019 Fee schedule  
**Date:** Monday, March 11, 2019 11:58:28 AM  
**Attachments:** [Letter to Municipal Clerks.pdf](#)  
[2019CHFeesPackage.pdf](#)

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**From:** Niamh Buckley <[nbuckley@hrca.on.ca](mailto:nbuckley@hrca.on.ca)>  
**Sent:** Thursday, March 7, 2019 12:12 PM  
**To:** [townclerk@oakville.ca](mailto:townclerk@oakville.ca); Suzanne Jones <[suzannej@haltonhills.ca](mailto:suzannej@haltonhills.ca)>; [city.clerk@mississauga.ca](mailto:city.clerk@mississauga.ca); [cityclerks@burlington.ca](mailto:cityclerks@burlington.ca); [angela.morgan@burlington.ca](mailto:angela.morgan@burlington.ca); [TroyMcHarg@milton.ca](mailto:TroyMcHarg@milton.ca); Admin <[admin@puslinch.ca](mailto:admin@puslinch.ca)>; [clerk@hamilton.ca](mailto:clerk@hamilton.ca)  
**Subject:** Conservation Halton 2019 Fee schedule

Good morning,

Please find attached a memo along with the 2019 Fees schedule for planning and permit applications for Conservation Halton.

The supporting staff report along with the Watson & Associates report presented to the CH Board of Directors in February are available at the link below:

[Conservation Halton Board of Directors - February 2019 Board Package](#)

Please share this information within your organization as you deem necessary.

Should you have any further questions, please don't hesitate to contact me.

Kind Regards,

**Niamh Buckley**

Administrative Assistant, Office of the CAO / FOI Coordinator

**Conservation Halton**

2596 Britannia Rd. West, Burlington, ON, L7P 0G3

Ph. 905 336 1158 ext. 2236

[nbuckley@hrca.on.ca](mailto:nbuckley@hrca.on.ca)

[www.conservationhalton.ca](http://www.conservationhalton.ca)



905.336.1158  
Fax: 905.336.7014  
2596 Britannia Road West  
Burlington, Ontario L7P 0G3  
[conservationhalton.ca](http://conservationhalton.ca)

Protecting the Natural  
Environment from  
Lake to Escarpment

February 28, 2019

Memo to: Municipal Clerks

**RE: Conservation Halton 2019 Fee Schedules for Planning and Permit Applications**

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Please be advised that at the Conservation Halton Board of Directors meeting on February 28, 2019, the following resolution was passed.

Res. No. **CHBD 02 04**

THAT the Conservation Halton Board of Directors approve a target cost recovery rate of 100% for the review and processing of both planning and permit applications, effective March 1, 2019;

And

THAT the Conservation Halton Board of Directors approve the proposed Plan Review and Permit Application Fee Schedules as outlined in the staff report entitled "Proposed 2019 Plan Review and Permit Application Fee Schedules," dated February 28, 2019, with an effective date of March 1, 2019; provide appropriate notice to municipalities and neighbouring conservation authorities; and, post the revised fee schedules to the Conservation Halton website;

And

THAT the Conservation Halton Board of Directors direct staff to investigate opportunities for further cost recovery for other services provided through the Planning and Watershed Management Department;

And

THAT the Conservation Halton Board of Directors direct staff to review fees and recommend fee adjustments on an annual basis.

The staff report, the Rates and Fees Study report from Watson & Associates, and the approved fee schedules are attached for your information. It would be appreciated if this information was shared with the appropriate staff in your municipality.

If you have questions, please contact Barbara Veale, Director, Planning and Watershed Management at extension 2273 or [bveale@hrca.on.ca](mailto:bveale@hrca.on.ca)

Yours very truly,



Hassaan Basit,  
CAO/Secretary-Treasurer

cc Marnie Piggot, Director Finance, Conservation Halton



**CONSERVATION HALTON**
**2019 Fee Schedule**
**Development, Interference or Alteration Applications Pursuant to Ontario Regulation 162/06**

EFFECTIVE March 1, 2019

<u>Category</u>	<u>Type</u>	<u>2019 Fee</u>
<b>Letter of Permission</b> (See Note 1)	<i>No site visit or technical review</i>	<b>\$250</b>
	<i>Technical Site visit <b>or</b> technical review</i>	<b>\$490</b>
	<i>Technical Site visit <b>and</b> technical review</i>	<b>\$1,540</b>
<b>Private Landowner</b> Single Residential/Single Farm	<i>Minor</i>	<b>\$490</b>
	<i>Intermediate</i>	<b>\$1,600</b>
	<i>Major</i>	<b>\$5,210</b>
<b>Residential Multi-Unit Lots</b>	<i>Minor</i>	<b>\$1,900</b>
<b>Local Municipality, Utility</b>	<i>Intermediate</i>	<b>\$4,000</b>
<b>Industrial/Commercial/Institutional</b>	<i>Major</i>	<b>\$20,665</b>
	<i>Major Scale</i>	<b>\$27,500</b>
<b>Large Fill Placement</b> (not associated with a planning application)	<i>Minor (&lt; 30m<sup>3</sup>)</i>	<b>\$490</b>
	<i>Intermediate (&gt; 30m<sup>3</sup> but &lt; 200 m<sup>3</sup>)</i>	<b>\$3,500+\$0.55/m<sup>3</sup></b>
	<i>Large (equal to or &gt; 200 m<sup>3</sup>)</i>	<b>\$12,000+\$1.05/m<sup>3</sup></b>
<b>Environmental Projects</b> (Technical Review Required)		<b>\$125</b>
<b>Fish Timing Window Extension</b>		<b>\$500</b>
<b>Red-Line Revisions by CH</b>	<i>Minor (See Note 2)</i>	<b>25%</b>
	<i>Major (See Note 2)</i>	<b>\$1,500</b>
<b>Client-Driven Revisions</b>	<i>Minor revisions in progress</i>	<b>35%</b>
	<i>Major revisions in progress</i>	<b>75%</b>
	<i>Minor revisions to approved permits (See Note 3)</i>	<b>50%</b>
<b>Technical Resubmissions</b>	<i>Percentage of current fee for each additional technical submission (after 1st resubmission)</i>	<b>50%</b>
<b>Additional Site Visit</b> (Single Residential/Single Farm)		<b>\$225</b>
<b>Additional Site Visit</b> (Major; Major scale) (per visit)		<b>\$1,825</b>
<b>Agreements</b>	<i>Restoration (See Note 4)</i>	
	<i>Compliance (See Note 5)</i>	

**Schedule "B"**  
**Fees for Other Services**  
EFFECTIVE March 1, 2019

<u>Category</u>	<u>2019 Fee</u>
Solicitor, Real Estate, Appraiser Inquiries (See Note 6)	\$330
<hr/>	
Clearance/No Objection Letters (Private Landowner Single Residential, Single Farm)	
No Site Visit	\$125
With Site Visit (visual inspection)	\$225
With Site Visit (staking top of bank or wetland)	\$400
With Site Visit & Technical Review (includes review of one report; requests for additional reviews will be charged at the rate of \$650 per technical submission)	\$650
<hr/>	
Pre-Application Requests (no permit or planning application has been submitted) (Private Landowner Single Residential, Single Farm)	
With Site Visit (staking top of bank or wetland)	\$400
With One Technical Review (prior to application submission) (See Note 7)	\$650
<hr/>	
Pre-Application Requests (no permit or planning application has been submitted) (Other)	
With Site Visit (staking top of bank or wetland) (per visit)	\$1,825
With One Technical Review (prior to application submission) (See Note 7)	\$1,490
<hr/>	
Hard Copy Maps (per property)	\$20 (incl. HST)
<hr/>	
Photocopies (per sheet)	\$0.50 (incl. HST)
<hr/>	

### Definitions:

**Minor:** works are small; no technical studies are required (e.g., accessory buildings less than 20m<sup>2</sup>; additions less than 50% floor area; on-title agreement not required; generally involving less than 30 m<sup>3</sup> of fill; small works such as pond outlets, maintenance dredging of intermittent watercourse and simple culvert replacement; minor repairs /maintenance of shoreline protection works).

**Intermediate:** works require one technical study or detailed plan; an on-title agreement may be required.

**Major:** works require more than one technical study; an on-title agreement may be required; multi-disciplinary technical review is required

**Major Scale:** works are significant in scale/scope/complexity (e.g., major creek realignments; bridge crossings; significant shoreline protection works); technical studies are required; multi-disciplinary technical review is required.

**Major Revision:** revisions that result in a change in the size, location, footprint or use of a building or structure or the number of dwelling units.

**Development:** Development is defined in the *Conservation Authorities Act* to mean:

- the construction, reconstruction, erection or placing of a building or structure of any kind (e.g., all buildings, including accessory non-habitable structure such as gazebos, decks, storage sheds, docks, stairs, retaining walls, etc.),
- any change to a building or structure that would have the effect of altering the use or potential use of the building or structure, increasing the size of the building or structure or increasing the number of dwelling units in the building or structure,
- site grading, or;
- the temporary or permanent placing, dumping or removal of any material, originating on the site or elsewhere

**Alteration:** any works that result in changes to a watercourse, wetland or Great Lakes shoreline.

**Interference:** any act or instance which hinders, disrupts, degrades or impedes the natural features or hydrologic and ecologic functions of a wetland or watercourse.

### General Provisions:

- All applications must be deemed complete including all technical studies and fees before the submission can be processed.
- Pre-consultation to determine the scale and scope of issues and the technical reports/studies required for the application to be deemed complete is encouraged. The applicant is responsible for undertaking required technical reports/studies. Fees determined through the pre-consultation process, including fees noted in formal checklists, are approximate only and based on the fee schedules in place and information available at the time of pre-consultation. The final fee may change at the time of submission if the technical review requirements have changed due to the availability of new information or if the fee schedule has changed subsequent to the pre-consultation.
- Fees charged are for administration purposes and are non-refundable. Permit applications will be closed if additional information/studies have been requested by Conservation Halton and no submissions have been received from the applicant within one year.
- Conservation Halton reserves the right to charge additional fees, at a rate of \$140.00/hr.
- Peer reviews may be required for technical reports, as necessary. The cost of peer review will be charged to the applicant.
- Where an application exceeds one year to process due to other approval processes (e.g., site plan; Niagara Escarpment Development Permit, etc.), it may remain active for a period of two years, if there are no major revisions. Where there are major revisions, a new permit application will be required.
- Except where specifically stated in the fee schedule (e.g., Letter of Permission, Inquiries), permit fees include one site visit. For major or major-scale permits not associated with single residential/single farm applications, the fee includes three site visits. A fee will be charged for additional site visits as per Schedule "A".
- Permits will be issued for the maximum of two years. Requests for permit issuance beyond the standard two-year time period (up to 5 years) will be considered for large projects such as municipal infrastructure. These permits require approval from the Conservation Halton Board of Directors and will be subject to an additional fee of 50% for each year the permit is valid beyond the standard two-year time period.
- Permit extensions and/or renewals will not be granted. However, applicants may re-apply for re-issuance of a permit for the original approved works in accordance with the most recent technical requirements. An additional fee of 50% of the current fee will be charged for each year the re-issuance of the permit is valid (up to two years). An expired permit is not valid. A new permit is required for any work which extends beyond the expiry date at the current fee rate.
- Permits are issued to current landowners and cannot be transferred to new owners. A change in ownership will require the submission of a new, complete permit application.
- In areas under the jurisdiction of the Niagara Escarpment Commission (NEC), Conservation Halton cannot issue a permit under Ontario 162/06 until a NEC Development Permit or Exemption Letter has been issued.
- Any dispute of fee calculations that cannot be resolved through consultation with Conservation Halton's Senior Manager, Development Planning, Director of Planning and Watershed Management, and/or CAO's office, can be appealed to the Board of Directors:

### Notes:

- Note 1:** Letters of Permission are issued for certain activities adjacent to wetlands as per Policies 3.38.4 and 3.39.4 in the *Policies and Guidelines for the Administration of Ontario Regulation 162/06 and Land Use Planning Policy Document (as amended)* or for minor works located within the regulated area but outside of the flood or erosion hazard that are less than 10 m<sup>2</sup> and require a municipal building permit but no site visit or technical review.
- Note 2:** Red-line revisions will be charged based on the time required to complete the revisions. Revisions requiring greater than two hours to complete will be considered major.
- Note 3:** Major revisions to permits already approved require the issuance of a new permit.
- Note 4:** Restoration agreements will be applied where violations can be fully removed from the regulated area. An administration fee based on the current applicable category plus a 100% surcharge will be charged, except for fill removal, where an administration fee equal to the base permit application fee for fill placement will be charged.
- Note 5:** Compliance agreements will be applied for violations that can meet Conservation Halton policies and regulatory requirements. An administration fee based on the current applicable category fee plus a 100% surcharge will be charged.
- Note 6:** Solicitor, real estate, or appraiser inquiries for information specific to a PIN (Property Identification Number) will be charged the inquiry fee for each PIN.
- Note 7:** The review of one technical submission prior to a formal application will be deducted from the cost of the permit application at the time it is submitted, if the application is received within one (1) year of the review of the technical submission. Any additional technical submission received for review prior to a formal application (as a result of major changes to the proposal) will be charged separately and no additional deduction will be made.



# CONSERVATION HALTON PLAN REVIEW FEE SCHEDULE 2019

Effective March 1, 2019



APPLICATION TYPE	CATEGORY	FEE	HST (13%)	TOTAL FEE
<b>Technical Review - EIR/FSS/SIS (or equivalent)</b>	Base Fee (25ha or less)	\$ 10,207.96	\$ 1,327.04	\$ 11,535.00
	Base Fee (25.1ha up to and including 50ha)	\$ 20,420.35	\$ 2,654.65	\$ 23,075.00
	Base Fee (greater than 50.1ha)	\$ 30,637.17	\$ 3,982.83	\$ 34,620.00
	Per gross hectare (Note 1)	\$ 420.35	\$ 54.65	\$ 475.00
<b>Subdivisions - Residential/Condominium Multi-Residential/Mixed Use</b>	Base fee	\$ 5,969.03	\$ 775.97	\$ 6,745.00
	Residential per unit/lot (up to 25 units/lots)	\$ 269.91	\$ 35.09	\$ 305.00
	Residential per unit/lot (26-100 units/lots)	\$ 216.81	\$ 28.19	\$ 245.00
	Residential per unit/lot (101-200 units/lots)	\$ 172.57	\$ 22.43	\$ 195.00
	Residential per unit/lot (200+ units/lots)	\$ 137.17	\$ 17.83	\$ 155.00
	Per net hectare (Note 2)			
	0 - 2 ha	\$ 6,225.66	\$ 809.34	\$ 7,035.00
	Greater than 2 ha - 5 ha	\$ 4,991.15	\$ 648.85	\$ 5,640.00
	Greater than 5 ha - 10 ha	\$ 3,995.58	\$ 519.42	\$ 4,515.00
	Greater than 10 ha	\$ 3,185.84	\$ 414.16	\$ 3,600.00
	Clearances per phase (tech review required) (Note 3)	\$ 3,283.19	\$ 426.81	\$ 3,710.00
Clearances per phase (no tech review required)	\$ 1,119.47	\$ 145.53	\$ 1,265.00	
<b>Subdivisions - Industrial/Commercial</b>	Base fee	\$ 5,969.03	\$ 775.97	\$ 6,745.00
	Per net hectare	\$ 5,823.01	\$ 756.99	\$ 6,580.00
	Clearances per phase (tech review required) (Note 3)	\$ 3,283.19	\$ 426.81	\$ 3,710.00
	Clearances per phase (no tech review required)	\$ 1,119.47	\$ 145.53	\$ 1,265.00
<b>Subdivisions - Revisions/Redlines</b>	Major/Intermediate (Note 4)	\$ 3,442.48	\$ 447.52	\$ 3,890.00
	Minor (Note 4)	\$ 747.79	\$ 97.21	\$ 845.00
<b>Official Plan Amendments</b>	Large (greater than 2ha)	\$ 16,000.00	\$ 2,080.00	\$ 18,080.00
	Major	\$ 5,752.21	\$ 747.79	\$ 6,500.00
	Intermediate	\$ 3,805.31	\$ 494.69	\$ 4,300.00
	Minor	\$ 1,106.20	\$ 143.81	\$ 1,250.01
<b>Zoning By-Law Amendments</b>	Large (greater than 2ha)	\$ 16,000.00	\$ 2,080.00	\$ 18,080.00
	Major	\$ 5,752.21	\$ 747.79	\$ 6,500.00
	Intermediate	\$ 3,805.31	\$ 494.69	\$ 4,300.00
	Minor	\$ 1,106.20	\$ 143.80	\$ 1,250.00
<b>Consents</b>	Major/Intermediate	\$ 3,500.00	\$ 455.00	\$ 3,955.00
	Minor	\$ 1,849.56	\$ 240.44	\$ 2,090.00
<b>Minor Variances</b>	Major/Intermediate	\$ 1,601.77	\$ 208.23	\$ 1,810.00
	Minor	\$ 522.12	\$ 67.88	\$ 590.00
	No Objections Letter	\$ 106.20	\$ 13.80	\$ 120.00
<b>Site Plans - Single Residential</b>	Major	\$ 876.11	\$ 113.89	\$ 990.00
	Intermediate	\$ 550.44	\$ 71.56	\$ 622.00
	Minor (site visit required)	\$ 300.89	\$ 39.11	\$ 340.00
	Minor (no site visit required)	\$ 128.32	\$ 16.68	\$ 145.00
<b>Site Plans - Commercial/Industrial/Institutional/Multi-Residential &gt; 2ha</b>	Major (per gross ha)	\$ 5,500.00	\$ 715.00	\$ 6,215.00
	Intermediate	\$ 9,601.77	\$ 1,248.23	\$ 10,850.00
	Minor	\$ 2,000.00	\$ 260.00	\$ 2,260.00
	Clearance (technical review required) (note 3)	\$ 3,712.39	\$ 482.61	\$ 4,195.00
	Clearance (no technical review required)	\$ 1,261.06	\$ 163.94	\$ 1,425.00
<b>Site Plans - Commercial/Industrial/Institutional/Multi-Residential &lt; 2ha</b>	Major	\$ 9,539.82	\$ 1,240.18	\$ 10,780.00
	Intermediate	\$ 6,199.11	\$ 805.88	\$ 7,005.00
	Minor	\$ 1,336.28	\$ 173.72	\$ 1,510.00
	Clearance (technical review required) (note 3)	\$ 1,685.84	\$ 219.16	\$ 1,905.00
	Clearance (no technical review required)	\$ 717.97	\$ 92.03	\$ 810.00
<b>Municipal Site Alteration Applications</b>	Major/Intermediate	\$ 3,477.88	\$ 452.12	\$ 3,930.00
	Minor	\$ 849.56	\$ 110.44	\$ 960.00
	Prior to draft plan approval (note 5)	\$ 8,700.00	\$ 1,131.00	\$ 9,831.00
<b>Applicant-Driven Amendments (requiring re-circulation)</b>	Major changes (% of current fee)			75%
	Minor changes (% of current fee)			25%
<b>Resubmission due to incomplete application</b>	% of current applicable application fee	\$ 9,570.80	\$ 1,244.20	25% up to \$ 10,815.00
<b>Technical Study/Design Resubmission</b>	Third Submission (note 5)			25% up to \$12,220.00
	Subsequent Submissions (per submission) (note 5)			50% up to \$24,425.00
<b>File reactivation (inactive for 2 or more years)</b>	Minor (note 6)	\$ 504.42	\$ 65.57	\$ 570.00
	Intermediate/Major (note 6)	\$ 1,026.55	\$ 133.45	\$ 1,160.00
<b>Additional/Pre-consultation Site Visit</b>	Single residential/Single farm (private landowner)	\$ 221.24	\$ 28.76	\$ 250.00
	Commercial/Industrial/Institutional/Residential (note 7)	\$ 1,305.31	\$ 169.69	\$ 1,475.00
<b>Terms of Reference Technical Review</b>	Terms of Reference Review (per submission)	\$ 1,491.15	\$ 193.85	\$ 1,685.00
<b>Aggregate Extraction Application Below Water Table</b>	No features of interest within 120 m of license limit	\$ 8,207.97	\$ 1,067.03	\$ 9,275.00
	Features of interest within 120m of license limit	\$ 77,477.88	\$ 10,072.12	\$ 87,550.00
<b>Aggregate Extraction Application Above Water Table</b>	No features of interest within 120m of license limit	\$ 730.01	\$ 94.89	\$ 824.90
	Features of interest within 120m of license limit	\$ 77,477.88	\$ 10,072.12	\$ 87,550.00
<b>Other Reviews</b>				
<b>EA Review- Municipal/Other</b>	Master Plan	\$ 12,000.00	\$ 1,560.00	\$ 13,560.00
	Individual EA	\$ 12,000.00	\$ 1,560.00	\$ 13,560.00
	Schedule A or A+	\$ -	\$ -	\$ -
	Schedule B (or equivalent)	\$ 5,000.00	\$ 650.00	\$ 5,650.00
	Schedule C (or equivalent)	\$ 8,000.00	\$ 1,040.00	\$ 9,040.00
	EA Addendum Reports (note 8)	\$ 2,163.72	\$ 281.28	\$ 2,445.00
<b>Niagara Escarpment Plan Amendments Applicant Driven</b>	All Applications	\$ 16,000.00	\$ 2,080.00	\$ 18,080.00
<b>Parkway Belt Applications</b>	All Applications	\$ 3,000.00	\$ 390.00	\$ 3,390.00

# Notes to 2019 Conservation Halton Planning Fee Schedule

## DEFINITIONS

**Minor:** an application is considered to be “minor” where the site is in the area of interest to Conservation Halton (e.g., natural heritage, natural hazard areas), but no technical studies are required by Conservation Halton

**Intermediate:** an application is considered to be “intermediate” where one technical study is required by Conservation Halton

**Major:** an application is considered to be “major” where more than one technical study is required by Conservation Halton

**Incomplete Submission:** a submission is deemed to be “incomplete” where Conservation Halton has provided a checklist of requirements through the municipal pre-consultation process, and the application has not met all of the requirements, including fees

**Applicant-Driven Revision:** An amendment or revision to an application that has been initiated by a private landowner, after municipal approval has been granted.

**Gross Hectare:** Means the entire area subject to a planning application or technical study

**Net Hectare:** Means the total developable area of the property including development blocks, roads, parks, schools, and stormwater management facilities. It does not include areas regulated by Conservation Halton (CH) or other natural heritage system (NHS) areas.

## GENERAL PROVISIONS

- **Plan Review Fees** – The application fee for plan review will be paid to the municipality at the time of filing an application. Other review fees will be paid directly to Conservation Halton.
- **Pre-application Technical Review** – A fee will apply for the review of a technical study/analysis where a planning submission has not yet been submitted as outlined on **Schedule B – Fees for Other Services**. This fee will be paid directly to Conservation Halton and must be paid prior to review. The review of one technical submission prior to a formal application will be deducted from the cost of the planning application at the time it is submitted. Any additional technical submissions received for review prior to a formal application will be charged separately and no additional deduction will be made.
- **Concurrent Applications** – Planning applications submitted concurrently for the same property (with the exception of Technical Reviews and Subdivisions) will be charged at 100% of the highest fee rate and 75% the fee for each additional planning application.
- **Peer Review Fees** – The cost for peer review of technical submissions will be borne by the applicant.
- **Additional Fees** – CH reserves the right to request additional fees, at a rate of \$160/hour (inclusive of HST). Additional fees are required for all applicant-initiated revisions.
- **Fee Appeal Process:** - Any dispute of fee calculations that cannot be resolved through consultation with Conservation Halton’s Senior Manager, Development Planning, Director of Planning and Watershed Management, and/or CAO’s office, can be appealed to the Board of Directors:

## NOTES

**Note 1: Technical Review Fee** – A fee will be charged for the review of technical studies/analysis such as EIR/FSS/SIS or equivalent reports. This includes a base fee and a gross per hectare fee based on the extent of existing sub-catchment area. Technical review fees will be charged separately, whether a subdivision application is filed concurrently or not.

**Note 2: Subdivision Fees** - A per unit graduated fee applies to residential singles, duplexes, standard townhouses, and lane-based townhouses. The net hectare fee applies to multi-unit/mixed use residential (including, but not limited to, stacked townhouses, back-to-back townhouses, live-work units, and medium and high-rise units), industrial/commercial/institutional uses, and all other blocks as identified in the Net Hectare definition above.

Subdivision fees include: 1) review of first and second submissions of all studies and technical analysis required to support draft plan approval; subsequent submissions will be charged as per the current CH Planning Fee Schedule, 2) one site visit prior to draft plan approval, 3) three (3) consultation meetings, 4) preparation of draft plan conditions, 5) review of the first and second submissions of all detailed design drawings and other submissions required to clear draft plan conditions; subsequent submissions will be charged as per the current CH Planning Fee Schedule, and 6) up to 2 site visits during the detailed design process (if required). The subdivision fee assumes a single phase of detailed design and registration. If the subdivision is phased after draft plan approval, additional fees for the review of detailed design at a rate of 15% of the current subdivision fee (base fee plus per unit/hectare fee) will apply. All works associated with municipal site alteration applications and CH permit applications are separate from the subdivision review process and associated fees.

**Note 3: Revision and Clearance Fees** – Fees will be paid directly to CH and must be paid prior to issuance of revised draft conditions or the final clearance letter (registration, pre-servicing and assumption). A draft plan modification fee will be applicable to applicant-driven revisions to a subdivision or condominium application. The prescribed fee assumes a standard approach to the issuance of the CH clearance. Should the applicant want to consider a different approach, CH will charge additional fees to cover administrative and any legal costs. The payment of additional fees does not guarantee that the alternative approach will be accepted.

**Note 4: Additional Subdivision Fees** – Where a subdivision has received draft plan approval, but conditions have not been cleared for a period of one (1) year after draft plan approval, CH reserves the right to request an additional plan review fee which represents the difference between the subdivision fee paid at the time of the initial review and the current subdivision fee. Similarly, where a subdivision has been draft plan approved and applicant-driven revisions are submitted subsequent to the approval, an additional plan review fee will be required.

**Note 5: Technical Study/Design Resubmission** – A fee will be charged directly to the applicant when technical reviews of required studies, plans, drawings and models go beyond two submissions. A graduated fee of 25% of the current fee for the third submission and 50% of the current fee for subsequent submissions will be charged.

**Note 6: File Reactivation** – A file reactivation fee will be charged for applications that have been inactive for two or more years. This fee will be charged in addition to the difference in the application fee paid with the original submission and the current approved fee. After five (5) years of inactivity, any technical or planning review will be charged the full current application submission fee.

**Note 7: Pre-consultation** – Applicants are encouraged to consult with CH staff prior to the submission of a planning application to confirm the nature and extent of the information required and the appropriate fee. CH reserves the right to request a preliminary pre-consultation fee. This fee will be deducted from the application fee if a formal application is submitted within one (1) year of the pre-consultation.

**Note 8: Environmental Assessment Review Fees** – Plan review fees for Environmental Assessments will not apply for Region of Halton infrastructure projects as the Region is funding a CH Regional Infrastructure Team.



**Kiran Saini**

Acting Director of Legislative Services/ Town Clerk

Town of Newmarket

395 Mulock Drive

P.O. Box 328 Station Main

Newmarket, ON L3Y 4X7

ksaini@newmarket.ca

tel.: 905-953-5300, Ext. 2203

fax: 905-953-5100

February 19, 2019

Sent via email to: [amopresident@amo.on.ca](mailto:amopresident@amo.on.ca)

Attn: President, Association of Municipalities of Ontario

**RE: Bill 66, Restoring Ontario's Competiveness Act, 2018**

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I am writing to advise that Council, at its meeting held on February 11, 2019, adopted the following recommendations:

1. That the report entitled Open-for-Business By-law (Bill 66) dated February 4, 2019 be received; and,
2. That the report entitled Open-for-Business By-law (Bill 66) dated February 4, 2019 be submitted to the province as feedback; and,
3. That Newmarket Town Council opposes planned changes to the Planning Act in the proposed Bill 66 that may allow for an "open for business" planning by-law; and,
4. That the Government of Ontario be requested to reconsider the proposed changes to the Planning Act included in Bill 66 which speak to the creation of the open-for- business planning by-law; and,
5. That a copy of this motion be sent to the Honourable Doug Ford, Premier of Ontario, the Honourable Steve Clark, Minister of Municipal Affairs and Housing, the Honourable Andrea Horwath, Leader of the New Democratic Party, The Honourable Christine Elliott, and all Members of Provincial Parliament in the Province of Ontario; and,
6. That a copy of this motion be sent to the Association of Municipalities of Ontario (AMO) and all Ontario municipalities for their consideration; and,
7. That in the case of a future adoption of Bill 66, the Town of Newmarket will not exercise the powers granted to it in Schedule 10 to pass open-for-business planning by-laws; and,



**Kiran Saini**

Acting Director of Legislative Services/ Town Clerk

Town of Newmarket

395 Mulock Drive

P.O. Box 328 Station Main

Newmarket, ON L3Y 4X7

ksaini@newmarket.ca

tel.: 905-953-5300, Ext. 2203

fax: 905-953-5100

8. That Staff be authorized and directed to do all things necessary to give effect to this resolution.

Yours sincerely,

A handwritten signature in black ink that reads "Kiran Saini".

Kiran Saini  
Acting Town Clerk

KS:jg

CC: All Ontario municipalities



## COUNCIL REPORT

Meeting Date: Mike Myatt, Vice Deputy Mayor

Subject: Request to Governments of Canada and Province of Ontario to open the application process for the Bi-lateral "Investing in Canada Infrastructure Program" that was signed on March 14<sup>th</sup>, 2017

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### **Background**

The Town of Saugeen Shores, a community population of approximately 14,000 and growing, is faced with a problem that many Ontario Municipalities are experiencing. Many of our recreation and cultural facilities were built in the 1970's and 1980's and now require modern upgrades or replacement. Our pool is over 40 years old and needs to be replaced; our 100 year old Town Hall is in need of repairs; our ball diamonds are aging and our Southampton Ice Facility requires significant repairs. For a community our size, these facilities represent community hubs; they represent gathering places and facilities where members of our community can exercise their mind and bodies on route to living healthier lives. Our residents want to be active, some are active now, but our aging facilities are becoming a deterrent for those who wish to live active lifestyles. In most cases, the Town of Saugeen Shores is able to fundraise and borrow for 1/3 of the cost to make these facility replacements become a reality, but we need bi-lateral funding between the Federal Government and Provincial Government to allow for capital funding allocations to support these facility upgrades or in some cases to support total replacement.

Like other essential municipal infrastructure, Recreation and Cultural Infrastructure is in need of investment. A 2007 study by Parks and Recreation Ontario revealed that over \$5 billion in deferred capital investment is required to repair or replace existing recreation facilities in Ontario – that number is now \$6 billion. The same study showed that 50% of municipally-owned Recreation Infrastructure is at or near the end of its expected lifespan. Additionally, all community recreation facilities that are in mid-life cycle require renovation or upgrades, consistent with their age. Many community facilities built before 1990 require retrofit investments to protect customer safety, improve energy efficiency or enhance services particularly from an accessibility standpoint.



Nationally, the Canadian Recreation and Parks Association (CPRA), an alliance of all 13 provincial and territorial recreation and park associations, has continued to research this issue. CPRA participated on the Advisory Board for the 2016 Canadian Infrastructure Report Card 5. This Report Card includes data on municipal recreation facilities and the results show that almost 1 in 2 recreation facilities are in 'very poor', 'poor' or 'fair' condition and need repair or replacement. In comparison to other municipal infrastructure assessed in the Report Card, recreation facilities were in the worst state and require immediate attention. Furthermore, new facilities are required to meet future needs linked to rapid population growth being experienced by the Town of Saugeen Shores.

Through budget 2016, the Federal Government allocated \$14.4 billion in new funding for the repair and modernization of key Infrastructure. This funding via the Investing in Canada Plan has gone towards vital public transit systems, clean water and wastewater systems, and Social Infrastructure such as affordable housing. These are all very important needs for many communities in Ontario, but the Town of Saugeen Shores would like to suggest that replacement of aging recreation facilities is also a high priority for Municipalities.

Building on the first phase of the Investing in Canada Plan, \$81.2 billion in additional funding was made available in the Federal 2017 budget to support five priority areas over the next decade: Public Transit, Green, Social, Trade and Transportation, and Rural and Northern Communities' Infrastructure and provides predictable funding and focusses on large-scale transformational projects.

The Governments of Canada and Province of Ontario have an infrastructure agreement that was signed March 14<sup>th</sup>, 2017, and this bi-lateral agreement now includes a new stream named "Community, Culture, and Recreation". The Town of Saugeen Shores needs to request this program be opened in the short term to allow our community and other communities around the Province to submit applications. It is this next phase that Saugeen Shores Council needs to start lobbying our MP and MPP for Provincial and Federal support to help make this happen.

**The attached Motion is being proposed for Council consideration and pending approval, it is being recommended that the Town of Saugeen Shores encourages all Municipalities in the Province of Ontario to pass a similar motion and forward to the Governments of Canada and Province of Ontario to stress the importance of opening the application process for Recreation and Culture Infrastructure funding under the "Investing in Canada Infrastructure Program".**

Respectfully Submitted  
Mike Myatt, Vice Deputy Mayor

THE CORPORATION OF THE  
**TOWN OF SAUGEEN SHORES**

MOVED BY:  RESOLUTION NO: 17-2019  
SECONDED BY:  DATE: February 11, 2019

Whereas The Town of Saugeen Shores believes that building modern infrastructure is important, and that good quality infrastructure supports job creation and helps attract businesses and residents to our community and communities across the Province of Ontario; and

Whereas Recreation Infrastructure is one of the most important core investments that can be made into the prosperity, health, and security of urban and rural communities; and

Whereas the need for infrastructure renewal projects far exceeds the capital available in municipalities for investment in Recreation Infrastructure; and

Whereas Recreation Infrastructure is often put to the bottom of the list, as other infrastructure takes priority; in fact, there has not been a meaningful Recreation Infrastructure program since 2008; and

Whereas the Province of Ontario places long term borrowing restrictions on Municipalities; and

Whereas Saugeen Shores does not have the borrowing capacity to fund these large scale projects; and

Whereas some Municipalities do have the capacity to fundraise and borrow to 1/3 of project costs but rely on other levels of Government for remaining partnership funding; and

Whereas, while the Town of Saugeen Shores welcomes the inclusion of Recreation Infrastructure funds through the Gas Tax Fund, it is apparent that Gas Tax Funds alone are not sufficient to support large scale Recreation Infrastructure projects; and

Whereas the Town of Saugeen Shores agrees with both Parks and Recreation Ontario and with the Association of Municipalities of Ontario that the infrastructure gap will continue to grow, especially once all of the municipal asset plans are completed; and

Whereas both the Federal and Provincial Government could leave a positive and lasting impact on rural communities by helping municipalities to renovate or build new Recreation Facilities, and in the process create cost savings to our health system. After all, health is a Provincial expense, and as citizens live healthier lifestyles and maintain healthy bodies, this leads to less frequent visits to doctors' offices, hospital emergency departments and rehabilitation centres, and consequently less costs towards medical costs; and

Whereas in 2016 the Federation of Canadian Municipalities study found that nearly half of all types of sport and recreation facilities in Canada are in fair or poor condition, with a replacement value of \$23 billion across Canada; and

Whereas in Ontario, the replacement value for aging pools, arenas and community centres in fair or poor condition in Ontario is estimated to be \$6 billion (Parks and Recreation Ontario); and

Whereas the Province of Ontario has endorsed the Framework for Recreation in Canada 2015: Pathways to Wellbeing; and that the vision for the Framework is "a Canada where everyone is engaged in meaningful, accessible recreation experiences..." and that the first goal of the Framework is that governments should enable participation in physically active recreation; and

Whereas the Framework for Recreation in Canada has as priority 4.3 as follows: "Enable communities to renew Recreational Infrastructure as required and to meet the need for green spaces by securing dedicated government funding at all levels.... for the necessary development, renewal and rehabilitation of facilities and outdoor spaces"; and

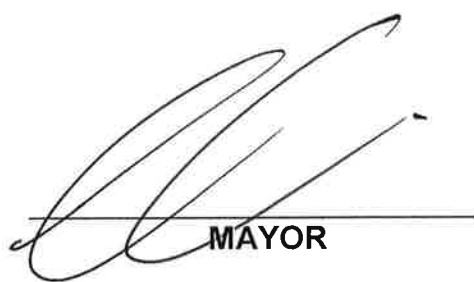
Whereas through the Investing in Canada Plan, the Government of Canada is investing over \$180 billion over 12 years in Infrastructure projects across Canada with these investments being made by 14 Federal Departments and Agencies; and

Whereas the Governments of Canada and Ontario signed a bi-lateral agreement on March 14th, 2017 and created the “Investing in Canada Infrastructure Plan”; and be it

Resolved that the Council of the Town of Saugeen Shores requests that the Government of Canada and the Province of Ontario move forward with accepting applications for funding agreed to by the Governments of Canada and Province of Ontario under the “Investing in Canada Infrastructure Program” to help address the Recreation and Culture Capital Infrastructure deficit that currently exists across Canada; and

Further, that this resolution and background Council Report be forwarded to all Ontario Municipalities, Provincial and Federal Government’s, local MP’s and MPP’s, Parks and Recreation Ontario, and the Association of Municipalities of Ontario, requesting their support.

- Carried
- Defeated
- Deferred
- Referred
- Tabled
- Withdrawn



**MAYOR**

**DIVISION OF RECORDED VOTE**

	YES	NO	ABSENT	PEC INT
CHARBONNEAU				
CARR				
GRACE				
MATHESON				
MYATT				
MYETTE				
RICH				
SHRIDER				
SMITH				



# TOWNSHIP OF PUSLINCH

## AUDIT FINAL REPORT TO THE MEMBERS OF COUNCIL

March 20, 2019



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## SUMMARY

Our audit and therefore this report will not necessarily identify all matters that may be of interest to the Members of Council in fulfilling its responsibilities. This report has been prepared solely for the use of the Members of Council and should not be distributed without our prior consent. Consequently, we accept no responsibility to a third party that uses this communication.



### Status of the Audit

As of the date of this report, we have substantially completed our audit of the 2018 financial statements, pending completion of the following items:

- ▶ Receipt of signed management representation letter
- ▶ Subsequent events review through to financial statement approval date
- ▶ Approval of financial statements by the Members of Council

We conducted our audit in accordance with Canadian generally accepted auditing standards. The objective of our audit was to obtain reasonable, not absolute, assurance about whether the financial statements are free from material misstatement. See [Appendix A](#) for our independent auditor's report.

The scope of the work performed was substantially the same as that described in our Planning Report to the Members of Council dated February 18, 2019.



### Materiality

As communicated to you in our Planning Report to the Members of Council, preliminary materiality was \$130,000. Final materiality remained unchanged from our preliminary assessment.



### Audit Findings

Our audit focused on the risks specific to your municipality and key accounts. Our discussion points below focus on areas of significant risks of material misstatement, or the following items:

- ▶ Control environment
- ▶ Grant revenue recognition
- ▶ Capital assets and amortization
- ▶ Post-employment benefits



### Internal Control Matters

We are required to report to you in writing, any significant deficiencies in internal control that we have identified. No control deficiencies were noted that, in our opinion, are significant deficiencies. However, we noted some items that may be of interest to management. The specifics of this communication are included in our report below.



### Independence

Our annual letter confirming our independence was previously provided to you. We know of no circumstances that would cause us to amend the previously provided letter.



### Adjusted and Unadjusted Differences

We have disclosed all significant adjusted and unadjusted differences and disclosure omissions identified through the course of our audit engagement. Each of these items has been discussed with management.

Management has determined that the unadjusted differences are immaterial both individually and in aggregate to the financial statements taken as a whole. Should the Members of Council agree with this assessment, we do not propose further adjustments.

For purposes of our discussion, a summary of adjusted and unadjusted differences and disclosure omissions has been presented in [Appendix C](#).





### Management Representations

During the course of our audit, management made certain representations to us. These representations were verbal or written and therefore explicit, or they were implied through the financial statements. Management provided representations in response to specific queries from us, as well as unsolicited representations. Such representations were part of the evidence gathered by us to be able to draw reasonable conclusions on which to base our audit opinion. These representations were documented by including in the audit working papers memoranda of discussions with management and written representations received from management.

A summary of the representation we have requested from management is set out in the representation letter included in [Appendix D](#) to the report.



### Fraud Discussion

Through our planning process, and current and prior years' audits, we have developed an understanding of your oversight processes. We are not currently aware of any fraud affecting the municipality.

If you are aware of changes to processes or are aware of any instances of actual, suspected or alleged fraud affecting the municipality since our discussions held at planning, we request that you provide us with this information.

Please refer to the Auditor's Responsibilities for Detecting Fraud in the Planning Report to the Members of Council.

## INTERNAL CONTROL MATTERS

During the course of our audit, we performed the following procedures with respect to the municipality's internal control environment:

- ▶ Documented operating systems to assess the design and implementation of control activities that were relevant to the audit.
- ▶ Discussed and considered potential audit risks with management.

The results of these procedures were considered in determining the extent and nature of substantive audit testing required.

We are required to report to you in writing, significant deficiencies in internal control that we have identified during the audit. A significant deficiency is defined as a deficiency or combination of deficiencies in internal control that, in the auditor's professional judgment, is of sufficient importance to merit the attention of those charged with governance.

As the purpose of the audit is for us to express an opinion on the municipality's financial statements, our audit cannot be expected to disclose all matters that may be of interest to you. As part of our work, we considered internal control relevant to the preparation of the financial statements such that we were able to design appropriate audit procedures. This work was not for the purpose of expressing an opinion on the effectiveness of internal control.

No control deficiencies were noted that, in our opinion, would have a material effect on the municipality's financial statements. However, in order for the municipality to ensure the safeguarding of its assets and the accuracy of its records, the following matters were identified to management. Our comments are not intended to reflect upon the honesty or competence of the municipality's employees.

The key matters we have identified are discussed below:

Title	Matter Identified	Year Identified	Action Taken
<b>Review of Capital Asset Policy</b>	The current capital asset policy is very general and broad. This may lead to incorrect classification of assets and inappropriate useful life estimates. We recommend that the capital asset policy be reviewed to ensure that the correct useful lives are being attached to the different asset classes.	2014	Scheduled for 2020.
<b>Purchase Orders</b>	The municipality currently does not use a purchase order system. We recommend that a purchase order system be implemented that requires all non-routine purchases to have a purchase order approved in advance.	2014	Scheduled for 2020.
<b>Procurement Policy</b>	The existing procurement policy allows purchasing up to \$10,000 with limited authorization. We recommend that the procurement policy be reviewed and lower threshold be considered.	2014	Scheduled for 2020.
<b>Invoice and Timesheet Sign offs Master Authorization List</b>	A master authorization list for payroll and purchases indicating who is authorized to sign off on invoices and timesheets for approval does not exist. We recommend that a policy be implemented that contains a list of authorized individuals, as well as their levels of authorization.	2014	To be included as part of the procurement policy.
<b>Tangible Capital Assets</b>	The capital asset module in Keystone is being used to track assets, which does not easily record disposals of assets or perform capital asset forecasting. It is recommended the Township look at other capital asset programs, including CityWide.	2015	Software opportunities to be investigated after update of Asset Management Plan

# APPENDICES

Appendix A: Independent auditor's report

Appendix B: Independence update

Appendix C: Adjusted and unadjusted differences

Appendix D: Representation letter

Appendix E: BDO resources

## **APPENDIX A: INDEPENDENT AUDITOR'S REPORT**

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## Independent Auditor's Report

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**To the Members of Council, Inhabitants and Ratepayers  
of the Corporation of the Township of Puslinch**

### Opinion

We have audited the financial statements of The Corporation of the Township of Puslinch (the Township), which comprise the statement of financial position as at December 31, 2018, and the statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Township as at December 31, 2018, and its results of operations, its change in net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Township in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Township's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Township or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Township's financial reporting process.

## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Township's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Township to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants, Licensed Public Accountants

March 20, 2019  
Orangeville, Ontario

## APPENDIX B: INDEPENDENCE UPDATE

MARCH 20, 2019

Members of Council  
Township of Puslinch

Dear Members of Council:

We have been engaged to audit the financial statements of Township of Puslinch (the "municipality") for the year ended December 31, 2018.

Canadian generally accepted auditing standards (GAAS) require that we communicate at least annually with you regarding all relationships between the municipality and our Firm that, in our professional judgment, may reasonably be thought to bear on our independence.

In determining which relationships to report, these standards require us to consider relevant rules and related interpretations prescribed by the appropriate provincial institute/order and applicable legislation, covering such matters as:

- Holding a financial interest, either directly or indirectly in a client;
- Holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client;
- Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client;
- Economic dependence on a client; and
- Provision of services in addition to the audit engagement.

We have prepared the following comments to facilitate our discussion with you regarding independence matters arising since February 18, 2019, the date of our last letter.

We are not aware of any relationships between the municipality and our Firm that, in our professional judgment may reasonably be thought to bear on independence that have occurred from February 18, 2019 to March 20, 2019.

We hereby confirm that we are independent with respect to the municipality within the meaning of the Code of Professional Conduct of the Chartered Professional Accountants of Ontario as of March 20, 2019.

This letter is intended solely for the use of the Members of Council, management and others within the municipality and should not be used for any other purposes.

Yours truly,

*BDO Canada LLP*

Chartered Professional Accountants, Licensed Public Accountants

## APPENDIX C: ADJUSTED AND UNADJUSTED DIFFERENCES

### SUMMARY OF ADJUSTED DIFFERENCES

The following is a summary of differences that were corrected by management during the course of our audit engagement:

	Increase (Decrease)			
	Assets	Liabilities	Equity	Net Income
Asset management plan adjustment	\$	\$	\$(34,133)	\$(34,133)
<b>Total Adjusted Differences</b>	<b>\$</b>	<b>\$</b>	<b>\$(34,133)</b>	<b>\$ (34,133)</b>

There were no unadjusted differences.



## **APPENDIX D: REPRESENTATION LETTER**

The Corporation of the Township of Puslinch  
7404 Wellington Road 34  
Puslinch, Ontario  
N0B 2J0

March 20, 2019

BDO Canada LLP  
Chartered Professional Accountants  
163 First Street  
Orangeville, ON L9W 3J8  
Canada

This representation letter is provided in connection with your audit of the financial statements of The Corporation of the Township of Puslinch for the period ended December 31, 2018, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian public sector accounting standards.

We confirm that to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

### **Financial Statements**

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated February 13, 2017, for the preparation of the financial statements in accordance with Canadian public sector accounting standards; in particular, the financial statements are fairly presented in accordance therewith.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian public sector accounting standards.
- All events subsequent to the date of the financial statements and for which Canadian public sector accounting standards require adjustment or disclosure have been adjusted or disclosed.
- The financial statements of the entity use appropriate accounting policies that have been properly disclosed and consistently applied.
- We have reviewed and approved all journal entries recommended by the practitioners during the audit.

### **Information Provided**

- We have provided you with:
  - access to all information of which we are aware that is relevant to the preparation of the financial statements, such as records, documentation and other matters;
  - additional information that you have requested from us for the purpose of the audit; and
  - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- We are responsible for the design, implementation and maintenance of internal controls to prevent, detect and correct fraud and error, and have communicated to you all deficiencies in internal control of which we are aware

- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

## **Fraud and Error**

- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
  - management;
  - employees who have significant roles in internal control; or
  - others where the fraud could have a material effect on the financial statements.
- We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others.

## **General Representations**

- Where the value of any asset has been impaired, an appropriate provision has been made in the financial statements or has otherwise been disclosed to you.
- We have provided you with significant assumptions that in our opinion are reasonable and appropriately reflect our intent and ability to carry out specific courses of action on behalf of the entity when relevant to the use of fair value measurements or disclosures in the financial statements.
- We confirm that there are no derivatives or off-balance sheet financial instruments held at year end that have not been properly recorded or disclosed in the financial statements.
- Except as disclosed in the financial statements, there have been no changes to title, control over assets, liens or assets pledged as security for liabilities or collateral.
- The entity has complied with all provisions in its agreements related to debt and there were no defaults in principal or interest, or in the covenants and conditions contained in such agreements.
- There have been no plans or intentions that may materially affect the recognition, measurement, presentation or disclosure of assets and liabilities (actual and contingent).
- The nature of all material uncertainties have been appropriately measured and disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.
- There were no direct contingencies or provisions (including those associated with guarantees or indemnification provisions), unusual contractual obligations nor any substantial commitments, whether oral or written, other than in the ordinary course of business, which

would materially affect the financial statements or financial position of the entity, except as disclosed in the financial statements

**Other Representations Where the Situation Exists**

- We have informed you of all known actual or possible litigation and claims, whether or not they have been discussed with legal counsel. Since there are no actual, outstanding or possible litigation and claims, no disclosure is required in the financial statements.

Yours truly,

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Position

## APPENDIX E: BDO RESOURCES

BDO is a leading provider of professional services to clients of all sizes in virtually all business sectors. Our team delivers a comprehensive range of assurance, accounting, tax, and advisory services, complemented by a deep industry knowledge gained from nearly 100 years of working within local communities. As part of the global BDO network, we are able to provide seamless and consistent cross-border services to clients with global needs. Commitment to knowledge and best practice sharing ensures that expertise is easily shared across our global network and common methodologies and information technology ensures efficient and effective service delivery to our clients.

Outlined below is a summary of certain BDO resources, which may be of interest to the Members of Council.

### TAX BULLETINS, ALERTS AND NEWSLETTERS

BDO Canada's national tax department issues a number of bulletins, alerts and newsletters relating to corporate federal, personal, commodity, transfer pricing and international tax matters.

For additional information on tax matters and links to archived tax publications, please refer to the following link: [Tax Library | BDO Canada](#)

**Public Sector Accounting Standards (PSAS) Update 2018**  
(see attached)

### NEW AUDITOR REPORTING

In April 2017, the Auditing and Assurance Standards Board (AASB) in Canada approved the new and revised auditor reporting standards as Canadian Auditing Standards (CASs). These new standards will be effective for audits of financial statements for periods ending on or after December 15, 2018 with early application permitted.

Highlights of the changes include:

- Re-ordering of the auditor's report, including moving the opinion paragraph to the first section;
- Expanded descriptions of each group's responsibilities;
- Disclosure of the name of the engagement partner for listed entities; and
- Optional description of key audit matters

For further information on this topic, please reach out to your dedicated BDO team.

## ASSURANCE AND ACCOUNTING

# PUBLIC SECTOR ACCOUNTING STANDARDS (PSAS) UPDATE 2018

### Introduction

It has been a busy year for the Public Sector Accounting Board (PSAB or the “Board”). Public sector entities began applying five new CPA Canada Public Sector Accounting Handbook (PSA Handbook) Sections. Section PS 3430, *Restructuring Transactions*, became effective. New Section PS 3280, *Asset Retirement Obligations*, was issued in August, and a new standard on revenue is expected to be issued later this year. Additionally, the Board and its task forces advanced the progress of existing projects including issuing a Statement of Principles, a Statement of Concepts and a Consultation Paper, with an Invitation to Comment expected in the fourth quarter. This publication will provide an overview of these projects as well as a review of the standards that are effective for public sector entities this year and those that will become effective over the next few years.

### Standards Effective April 1, 2017

While entities with March 31 year ends have already adopted the following five standards, entities with December 31 year ends will be applying them for the first time in their upcoming 2018 financial statements.

### Related Party Disclosures

#### Project Background

The Board issued new Sections PS 2200, *Related Party Disclosures*, and PS 3420, *Inter-entity Transactions*, in 2015. Prior the issuance of these two Sections, the PSA Handbook did not include a standard dealing with related party transactions. The reason two standards were developed instead of only one is because related party transactions can occur with individuals and entities both inside and outside of a government’s reporting entity. However, the Board believes that generally issues of recognition and measurement would not arise for related party transactions that are not part of the same government reporting entity. These types of related party transactions would be recognized at the exchange amount according to their substance and the individual accounting standards applied for reporting purposes. Disclosures about these related party transactions would be sufficient for users to understand the effect of those transactions on an entity’s financial position and changes in financial position. Therefore, these types of transactions would be within the scope of Section PS 2200 and disclosed in accordance with that Section, but would not be in the scope of new Section PS 3420, which provides recognition and measurement guidance for related party transactions that occur between entities within the government reporting entity (i.e., inter-entity transactions).

#### Definitions

Section PS 2200 defines a related party and a related party transaction as follows:

**Related party** — A related party exists when one party has the ability to exercise control or shared control over the other. Two or more parties are related when they are subject to common control or shared control. Related parties also include key management personnel and close family members.

**Related party transaction** — A transfer of economic resources or obligations between related parties, or the provision of services by one party to a related party. These transfers are related party transactions whether or not there is an exchange of considerations or transactions have been given accounting recognition. The parties to the transaction are related prior to the transaction. When the relationship arises as a result of the transaction, the transaction is not one between related parties.

### When is Disclosure Required?

The standard does not require disclosure of key management personnel compensation arrangements, expense allowances or other similar payments routinely paid in exchange for services rendered. Additionally, the standard does not require disclosure of all related party transactions. Instead, disclosure is generally only required when:

- A transaction occurs between related parties at a value different from that which would have been arrived at if the parties were unrelated; and
- Transactions and events between related parties have or could have a material financial effect on the financial statements.

Determining which items to disclose is based on an assessment of the terms and conditions underlying the transactions, the financial materiality of the transactions, relevance of the information to the decisions of users, and the need for the information to enable users' understanding of the financial statements and for making comparisons to other entities. When it is determined that information about related party transactions needs to be disclosed in the financial statements, the disclosure would include the following, aggregating items that are similar in nature:

- Information about the nature of the relationship with related parties involved in related party transactions;
- The types of related party transactions that have been recognized;
- The amounts of the transactions recognized classified by financial statement category;
- The basis of measurement used;
- The amount of outstanding balances and the terms and conditions attached to them;
- Contractual obligations with related parties, separate from other contractual obligations;
- Contingent liabilities involving related parties, separate from other contingent liabilities; and
- The types of related party transactions that have occurred for which no amount has been recognized.

### Transition

Section PS 2200 is effective for fiscal years beginning on or after April 1, 2017, and must be applied prospectively. Additionally, the Board has withdrawn Section PS 4260, *Disclosure of Related Party Transactions by Not-for-Profit Organizations*, which was previously applied by government not-for-profit organizations following the PSA Handbook with the PS 4200 Series of standards. As a result, these government not-for-profit organizations will now look to Section PS 2200 for guidance on defining and disclosing related party transactions.

### Inter-entity Transactions

As previously mentioned, related Section PS 3420 provides guidance on how to account for and report transactions between public sector entities that comprise a government's reporting entity (i.e., inter-entity transactions) from the perspective of both the provider and the recipient.

### Recognition & Measurement

Under this Section, for a transfer of assets or liabilities, the provider removes the assets or liabilities from its financial statements and any difference between the net proceeds received and the carrying amounts transferred is accounted for as a revenue or expense in the statement of operations. The recipient then recognizes the assets or liabilities in its financial statements when the items satisfy the definition and recognition criteria for an asset and liability in Section PS 1000, *Financial Statement Concepts*.

When there is a policy of cost allocation and recovery for the provision of goods and services, the provider recognizes all revenues and expenses on a gross basis and the recipient recognizes expenses on a gross basis.

When there is no policy for allocating costs, the recipient may choose to recognize these costs when they would otherwise have been purchased and a reasonable estimate of the amount involved can be made. In this case, the recipient recognizes these items as revenues and expenses.

Under Section PS 3420, transactions are measured at the carrying amount by the recipient, other than in the following situations:

Situation	Then Measured At
Transactions are undertaken on similar terms and conditions to those adopted if the entities were dealing at arm's length	Exchange amount
Assets or liabilities are transferred for nominal or no consideration	Carrying amount or fair value
Transactions are allocated costs and recoveries	Exchange amount
Transactions are unallocated costs	The carrying amount, fair value or other amount dictated by policy, accountability structure or budget practice

**Disclosure**

Inter-entity transactions are disclosed in accordance with the requirements of Section PS 2200.

**Transition**

Section PS 3420 is effective for fiscal years beginning on or after April 1, 2017. If application of Section PS 3420 results in a change of accounting policy, Section PS 2120, *Accounting Changes*, applies. Per paragraph PS 2120.13, when a change in an accounting policy is made to conform to a new Public Sector Accounting Standard, the new standard may be applied retroactively or prospectively. As noted above, the Board has withdrawn Section PS 4260, *Disclosure of Related Party Transactions by Not-for-Profit Organizations*. As a result, government not-for-profit organizations will look to Section PS 3420 for guidance on recognizing and measuring inter-entity transactions.

**Assets****Additional Guidance**

Section PS 3210, *Assets*, was issued during 2015 and provides additional guidance on the definition of assets. Assets are defined as economic resources controlled by a government as a result of past transactions or events and from which future economic benefits are expected to be obtained.

This new Section provides additional guidance on what is meant by economic resources, control, past transactions or events, and future economic benefits. This guidance will be helpful in determining whether an item meets the definition of an asset. It may also result in public sector entities reassessing whether items meet the definition of an asset upon adoption of this Section.

Section PS 3210 requires public sector entities to disclose in their financial statements major categories of assets that are not recognized in their financial statements (i.e., intangibles, crown lands, heritage assets, etc.).

**Transition**

This Section is effective for fiscal years beginning on or after April 1, 2017. Since the standard is silent on transition, if a change in accounting policy results from application of the new Section, paragraph PS 2120.13 applies, which allows the Section to be applied retroactively or prospectively.

**Contingent Assets****Definition and Disclosure**

During 2015, Section PS 3320, *Contingent Assets*, was issued in the PSA Handbook. Prior to this the PSA Handbook included a definition of contingent liabilities, but did not include a definition of contingent assets. This new Section defines contingent assets as:

Possible assets arising from existing conditions or situations involving uncertainty. That uncertainty will ultimately be resolved when one or more future events not wholly within the public sector entity's control occurs or fails to occur. Resolution of the uncertainty will confirm the existence or non-existence of an asset.

Section PS 3320 requires disclosure of contingent assets in the financial statements when the occurrence of a confirming future event is likely.

This new Section may result in public sector entities performing a reassessment of items that meet the definition of a contingent asset and additional information being disclosed upon adoption of this Section.

**Transition**

Section PS 3320 is effective for fiscal years beginning on or after April 1, 2017, and since it is a disclosure standard the impact will be the same if applied retroactively or prospectively.

**Contractual Rights****Definition and Disclosure**

Before Section 3380, *Contractual Rights*, was issued in 2015, the PSA Handbook included a definition of contractual obligations, but did not define contractual rights. This new Section provides a definition of contractual rights as:

Rights to economic resources arising from contracts or agreements that will result in both an asset and revenue in the future.



This Section also requires that information about a public sector entity's contractual rights be disclosed in the financial statements. This disclosure would include a description about the nature, extent and timing of the contractual rights. Since an entity may have many contractual rights, professional judgment will be required in determining what to disclose. Factors to consider include, but are not limited to:

- Contractual rights to revenue that is abnormal in relation to the financial position or usual business operations of the entity; and
- Contractual rights that will govern the level of a certain type of revenue for a considerable period into the future.

### Transition

This Section is effective for fiscal years beginning on or after April 1, 2017, and since it is a disclosure standard the impact will be same if applied retroactively or prospectively.

## Standards Effective April 1, 2018

### Restructurings

Section PS 3430, *Restructuring Transactions*, was also issued in 2015. This new Section provides guidance on accounting for restructuring transactions. Previously, no such guidance existed in the PSA Handbook. As public sector entities are entering into these types of transactions more often, guidance was needed to ensure such transactions are accounted for on a consistent basis.

### What are Restructuring Transactions?

Restructuring activities include, but are not limited to:

- Amalgamations of entities or operations within the government reporting entity;
- The amalgamation of local governments;
- Annexation or boundary alteration between neighbouring local governments;
- Transfers of operations or programs from one entity to another; and
- Shared service arrangements entered into by local governments in a region.

Section PS 3430 defines a restructuring transaction as a transfer of an integrated set of assets and/or liabilities, together with related program or operating responsibilities without consideration based primarily on the fair value of the individual assets and liabilities transferred.

### Key Characteristics

The key characteristics of restructuring transactions are:

- Their non-purchase nature;
- Transfers of an integrated set of assets and/or liabilities that are not random or unrelated; and
- Transfers of program or operating responsibilities related to the assets and liabilities transferred.

The key distinction between a restructuring transaction and an acquisition is that a restructuring transaction's non-purchase nature is reflected by the absence of consideration that is primarily based on the fair value of the individual assets and liabilities transferred.

### Recognition and Measurement

Under Section PS 3430, the individual assets and liabilities transferred in a restructuring transaction would be derecognized by the transferor and recognized by the recipient at their carrying amounts with applicable adjustments. The increase in net assets or net liabilities resulting from recognition and derecognition of individual assets and liabilities received from all transferors and transferred to all recipients in a restructuring transaction would be recognized as revenue or as an expense. In addition:

- Any costs incurred related to the restructuring would be expensed when incurred;
- The accounting policies and circumstances of the recipient at the restructuring date would determine the initial classification of the individual assets and liabilities received in the restructuring transaction;
- The net effect of a restructuring transaction is presented as a separate revenue or expense item in the statement of operations;
- Financial position and results of operations prior to the restructuring date would not be restated; and
- A transferor and a recipient need to disclose sufficient information to enable financial statement users to assess the nature and financial effects of a restructuring transaction on their financial position and operations. Disclosure of information about the transferred assets, liabilities, and related operations prior to restructuring date is encouraged but not required.

## Transition

This Section only applies to new restructuring transactions that occur in fiscal years beginning on or after April 1, 2018. Earlier adoption is permitted.

## Standards Effective April 1, 2021

### Financial Instruments, Foreign Currency, Financial Statement Presentation and Portfolio Investments

During 2018, the Board delayed the effective date for Sections PS 3450, *Financial Instruments*, and PS 2601, *Foreign Currency Translation*. These Sections are now applicable for fiscal years beginning on or after April 1, 2021, for public sector entities that did not previously apply the CPA Canada Handbook – Accounting prior to adopting the PSA Handbook. Therefore, public sector entities that meet this criteria, such as governments, will apply these Sections for the first time to their March 31, 2022, year ends (for governments with calendar year ends, December 31, 2022, will be the first year end affected). At the same time public sector entities adopt these two Sections, they must also adopt Section PS 1201, *Financial Statement Presentation*, Section PS 3041, *Portfolio Investments*, and the effective interest method outlined in paragraph .25 of Section PS 3050, *Loans Receivable*. For more details on these standards, please refer to our publication "[A Guide to Accounting for Financial Instruments in the Public Sector](#)."

This delay in the effective date was due to concerns raised by senior governments in some provinces on the implementation of Sections PS 2601 and PS 3450 related to recognition and measurement of derivatives, the lack of a standard on hedge accounting, and the accounting treatment for bond repurchases. PSAB held meetings with several provinces and stakeholders in order to get a better understanding of this issue. The Board investigated various options, including providing entities with the option to adopt the financial instruments standard included in International Public Sector Accounting Standards (IPSAS). However, stakeholders did not find that the international standard would achieve their desired outcome. As a result, the Board has decided to move ahead with the adoption of Section PS 3450 as is. However, the Board has pushed the effective date of adoption back to 2021 to allow time to investigate whether narrow scope amendments can be made to the standard related to accounting for bond repurchases, derivatives used in cross currency swaps to maintain Canadian reserves/stable currency, and improvements to the transitional provisions. The Board plans to issue an exposure draft in 2019 outlining the proposed amendments.

### Asset Retirement Obligations

In March 2018, the Board issued new Section PS 3280 on asset retirement obligations. Prior to this, the PSA Handbook did not include specific guidance on accounting for asset retirement obligations.

#### Recognition and Measurement

Under the new standard, an asset retirement obligation is a legal obligation associated with the retirement of a tangible capital asset controlled by a public sector entity. Asset retirement obligations associated with tangible capital assets include post-retirement operation, maintenance, and monitoring costs. A liability for an asset retirement obligation would be recognized when all of the following criteria are met:

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made.

Recognition of asset retirement costs will be accomplished by increasing the carrying amount of the related tangible capital asset, or a component thereof, and then expensing this amount in a rational and systematic manner. A present value technique may be the best method of estimating the liability. Depending on the nature of a re-measurement and whether the asset remains in productive use, subsequent re-measurement of the liability could result in either a change in the carrying amount of the related tangible capital asset or a component thereof, or an expense. Asset retirement costs associated with an asset that is not recognized on the public sector entity's financial statements and those associated with an asset no longer in productive use would be expensed immediately.

#### Landfills

The new standard includes landfill related asset retirement obligations within its scope so that all asset retirement obligations are accounted for consistently within the public sector. Existing Section PS 3270, *Solid Waste Landfill Closure and Post-closure Liability*, will be withdrawn once Section PS 3280 becomes effective. This change will result in asset retirement obligations associated with landfills being recognized earlier than they are under the current guidance.

## Amendments to Section PS 3260

Changes have been made to Section PS 3260, *Liability for Contaminated Sites*, to clarify what will fall within the scope of this standard vs. the scope of the new asset retirement obligation standard. Additionally, under the new standard any expected recoveries associated with the asset retirement obligation would not be netted against the liability. In the past, Section PS 3260 has allowed recoveries to be netted against the liability. To improve consistency between the two standards, Section PS 3260 has been amended to no longer allow netting.

## Effective Date and Transition

New Section PS 3280 applies to fiscal years beginning on or after April 1, 2021, with earlier adoption permitted. The new standard includes transitional provisions to help ease adoption.

## Projects on the Go

The Board currently has a number of projects in progress that propose future changes to the PSA Handbook. The following provides a brief discussion of these projects.

### Exposure Draft — Revenue

Currently, the PSA Handbook does not include a standard on overall revenue recognition. The PSA Handbook only contains guidance on specific transactions, such as taxation, government transfers, etc. As a result, many public sector entities need to consult other sources of GAAP when accounting for types of revenues for which the PSA Handbook does not provide specific guidance. The Board believes guidance in this area is needed, as there is diversity in practice. In May 2017, the Board issued an Exposure Draft proposing a new standard, Section PS 3400, *Revenue*. This proposed standard would provide guidance on two main categories of revenue:

- Exchange transactions; and
- Unilateral (non-exchange) transactions.

### Exchange Transactions

The proposed standard defines exchange transactions as transactions where goods or services are provided for consideration. These transactions create performance obligations for a public sector entity. A performance obligation is defined as an enforceable promise to provide goods or services to a payor.

Revenue from an exchange transaction would be recognized as the public sector entity satisfies the performance obligation. A performance obligation may be satisfied at a point in time or over a period of time. An exchange transaction would be evaluated to identify goods and services that are distinct and would be accounted for as a separate performance obligation. An example of an exchange transaction is a user fee charged by a municipality for providing water services.

### Unilateral Transactions

The other category of revenue is unilateral (non-exchange) transactions. According to the proposed definition, unilateral revenues increase the economic resources of a public sector entity without a direct transfer of goods or services to a payor. The right to the economic resources is attributable to legislation grounded on a constitutional authority or delegated constitutional authority and an event entitling the public sector entity to recognize revenue.

Unilateral revenues are unique to the public sector as the authority to enact legislation is unique to governments. Unilateral revenues do not necessarily entitle the payor to a specific public service or benefit. Instead, the public sector entity's right to the revenue results from its constitutional powers that allow it to impose the unilateral revenue. Unilateral revenues do not contain performance obligations. A public sector entity would recognize unilateral revenues when it has authority to claim or retain an inflow of economic resources and there is a past event that gives rise to a claim of economic resources. A fine imposed by a municipality is an example of unilateral revenue.

## Effective Date and Transition

During its June 2018 meeting, the Board approved the final version of Section PS 3400, *Revenue*, which is expected to be included in the Handbook in the fourth quarter of 2018. The new standard will apply to fiscal years beginning on or after April 1, 2022, with earlier adoption permitted. Adoption of the standard will be accounted for as a change in accounting policy applied retroactively with restatement of prior periods.

## Invitations to Comment — Employment Benefits

A project on employee benefits was identified as a top priority in PSAB's 2014 Project Priority Survey. The project will review existing Sections PS 3250, *Retirement Benefits*, and PS 3255, *Post-employment Benefits, Compensated Absences and Termination Benefits*. Since these Sections were originally issued many years ago, new types of pension plans have been introduced and there have been changes in the related accounting concepts. This project will involve looking at issues such as deferral of experience gains and losses, discount rates, and how to account for shared risk plans, multi-employer defined benefit plans, and vested sick leave benefits. The Board plans to issue a new comprehensive Handbook Section on employment benefits that will replace the two existing Sections.

In February 2017, the Board issued an Invitation to Comment on the deferral provisions in Sections PS 3250 and PS 3255. The purpose was to explain why the Board is considering whether the deferral provisions in the standards are still appropriate, to identify potential alternatives and related considerations, and to seek stakeholder input prior to the Board establishing its preliminary views on the issue.

A second Invitation to Comment on discount rates was issued in November 2017. The purpose was to explain why the Board is considering whether the discount rate guidance in Section PS 3250 is still sufficient, to identify potential alternatives and related considerations, and to obtain input from stakeholders before the Board establishes its preliminary views on this issue.

A third Invitation to Comment that will focus on plans with risk-sharing features different from traditional defined benefit and defined contribution plans is expected to be issued in the fourth quarter of 2018.

The Board is issuing separate Invitations to Comment on these three areas as it believes these are the most complex issues in this project. The feedback received on all three of these documents will be considered together by the Board in developing a Statement of Principles.

## Statement of Principles — Public Private Partnerships

Another issue that was identified as a priority in PSAB's 2014 Project Priority Survey was public private partnerships. These types of arrangements are becoming more common across Canada as government entities look for new ways to finance capital projects and authoritative guidance on how to account for them is needed. As a result, the Board approved a project on this topic with the goal of developing a new standard. In July 2017, the Board issued a Statement of Principles on this topic. The proposals explain that public private partnerships that would be within the scope of the proposed new standard include infrastructure that is procured by a public sector entity using a private sector partner whose obligations include:

- A requirement to build;
- Acquire;
- Improve or refurbish;
- Finance; and
- Maintain and/or operate the infrastructure.

### Infrastructure Asset

The public sector entity would recognize the infrastructure as an asset on its financial statements when it controls the infrastructure. The criteria for control would be met when the public sector entity controls:

- The purpose and use of the infrastructure;
- Access to the infrastructure and the price, if any, that the private sector entity can charge to provide an associated service; and
- Any significant residual interest in the infrastructure at the end of the public private partnership's term.

### Liability

The public sector entity would recognize a liability when the public private partnership gives rise to an obligation where the public sector entity is required to sacrifice future economic benefits. The infrastructure asset and the associated liability would be measured initially at cost. The infrastructure asset would then be expensed in a rational and systematic manner over the period the economic benefit is generated. Where there is financial consideration, the liability would be reduced as the consideration is paid to the private sector partner. For non-financial consideration where the private sector partner is granted the right to earn revenue, the liability would be reduced and revenue would be recorded by the public sector partner in a rational and systematic manner as the related performance obligation is satisfied.

The Board is currently reviewing comments received on the Statement of Principles. In particular, they have been discussing two key issues raised by respondents related to scope and discount rate. The Board plans to issue an Exposure Draft in the first quarter of 2019.

## Consultation Paper — Reviewing PSAB's Approach to International Public Sector Accounting Standards

While developing its 2017–2020 Strategic Plan, the Board determined it was the appropriate time to review its current approach to International Public Sector Accounting Standards (IPSAS). The Board's current approach is to influence the development of IPSAS. However, since the Board last determined its international strategy, IPSAS has become a more robust framework and other countries are now adopting or adapting IPSAS for their own use. As a result, the Board decided it should evaluate whether the time and resources spent developing Canadian specific public sector standards is still adding the right level of value and is in the public interest.

During the period from 2017–2020, the Board plans to:

- Research the differences between PSAS and IPSAS;
- Learn about the experiences of other jurisdictions that have chosen to follow IPSAS;
- Publish two consultation papers to obtain the opinion of stakeholders; and
- Develop options for the Board's International Strategy.

The Board issued its first Consultation Paper in May 2018. The purpose of this paper is to outline and obtain feedback on the criteria the Board will use to make its final decision on the international strategy that best serves the Canadian public sector. The Board has developed the following six criteria:

1. Canadian influence over the standard-setting process;
2. Quality of accounting standards;
3. Transition costs;
4. International alignment;
5. Due process; and
6. Use of standard-setting resources.

Respondents to the Consultation Paper are asked to provide feedback on whether they believe these are the right criteria and whether any criteria should take precedence over the others when the Board makes its decision.

The Consultation Paper also outlines the four initial international strategy options the Board has identified regarding IPSAS:

1. Retain the status quo of the existing standard-setting process;
2. Look to IPSAS principles first when developing future PSA standards;
3. Apply IPSAS in Canada, except where a departure is warranted; and
4. Adopt IPSAS fully.

Respondents to this first Consultation Paper are not asked to give an opinion on which of the four international strategy options the Board should undertake. Instead, they are asked to provide feedback on whether the six criteria outlined above are the right criteria the Board should be using to make its decision, whether any criteria should take precedence over others, and whether there are any additional international strategy options the Board should consider. Comments on the Consultation Paper are due at the end of September 2018. The Board will consider the comments received and then determine its next steps.

## Statement of Concepts — A Revised Conceptual Framework for the Canadian Public Sector

Back in 2010, the Board decided to undertake a project to review the conceptual framework of the PSA Handbook to ensure it is still relevant and that it properly reflects and is grounded in the public sector environment. In August 2011, the Board issued its first Consultation Paper related to this project, which focused on characteristics of public sector entities. In October 2012, the Board issued a second Consultation Paper on measuring financial performance in public sector financial statements. A third Consultation Paper on conceptual framework fundamentals and the reporting model was issued in March 2015. Using feedback received on these three Consultation Papers, the Board developed a Statement of Concepts on the revised conceptual framework, which was issued in May 2018.

The Statement of Concepts proposes replacing the existing conceptual framework, which consists of Sections PS 1000, *Financial Statement Concepts*, and PS 1100, *Financial Statement Objectives*, with a revised conceptual framework that would include the following ten chapters:

- Chapter 1: Introduction to the Conceptual Framework
- Chapter 2: Characteristics of Public Sector Entities
- Chapter 3: Financial Reporting Objective
- Chapter 4: Role of Financial Statements

- Chapter 5: Financial Statement Foundations
- Chapter 6: Financial Statement Objectives
- Chapter 7: Qualitative Characteristics and Related Considerations
- Chapter 8: Elements of Financial Statements
- Chapter 9: Recognition and Measurement
- Chapter 10: Presentation Concepts

The Board is seeking feedback on whether the proposed conceptual framework:

- Provides a stronger foundation for creating standards or preparing financial statements that meet the needs of the primary users; and
- Whether in the absence of a standard relevant to a particular accounting question it would help users determine an approach to accounting for the transaction.

A summary of the Statement of Concepts can be accessed [here](#), while the full document can be accessed [here](#). Stakeholders are encouraged to provide feedback up until the end of the comment period on November 28, 2018. The Board will then review feedback received and determine next steps.

### Statement of Principles — A Revised Reporting Model for the Canadian Public Sector

In conjunction with the previous project, the Board issued a Statement of Principles proposing a revised reporting model in May 2018. The Statement of Principles proposes issuing a revised financial statement presentation standard, Section PS 1202, which would replace existing Section PS 1201, *Financial Statement Presentation*. The purpose of these proposals is to develop a reporting model that better meets the needs of stakeholders. Some of the main features of the proposals are as follows:

- The proposed reporting model would include:
  - A statement of financial position;
  - A statement of surplus (or deficit);
  - A new statement of changes in net assets (or net liabilities);
  - A statement of cash flow;
  - A new statement of net debt (or net financial assets); and
  - The accompanying notes and schedules;
- In the statement of financial position:
  - The net debt indicator would be removed and relocated to its own statement, the statement of net debt;
  - The “accumulated surplus (deficit)” net financial position indicator would be relabelled as “net assets (net liabilities)”;
  - A new third component is added to net assets or net liabilities, “accumulated other,” where PSAB could designate certain revenues and expenses occurring in a period, that are not remeasurements, to be (temporarily or permanently) excluded from the surplus or deficit of a period; and
  - The structure of the statement is amended to present financial assets, then non-financial assets, followed by liabilities, to arrive at the net assets or net liabilities position;
- The new statement of changes in net assets or net liabilities would present a reconciliation between the opening and closing balances of each component of net assets or net liabilities and the details of the changes in those components in the reporting period.
- The statement of remeasurement gains and losses in the existing model would no longer be required.
- The statement of cash flow would isolate financing activities, which would show whether all of an entity’s other activities combined resulted in the need for cash to be raised through financing activities or not.
- The new statement of net debt would present a revised calculation of net debt; the difference between financial assets, other than those that are externally restricted and/or not available to settle liabilities; and liabilities, other than those that will not be settled through the use of financial assets.
- The budget amounts on the financial statements would be presented using the same basis of accounting, following the same accounting principles, for the same scope of activities, and using the same classifications as the actual amounts. The requirement to present the actual-to-budget comparison in the notes when the scope of activities used in the budget is different from the scope of activities reported on in the financial statements would be removed. In this situation, a note on the face of the statement of surplus or deficit explaining why the actual-to-budget comparison could not be done would be required.

A summary of what the proposed reporting model would look like can be accessed [here](#). The Board is seeking feedback on the proposals and stakeholders are encouraged to respond to the Statement of Principles, which can be accessed [here](#), by November 28, 2018. The Board will then review the feedback received and determine next steps.

### Public Sector Accounting Discussion Group

The Public Sector Accounting Discussion Group (PSADG) is a regular public forum at which issues arising on the application of the PSA Handbook can be discussed. The group meets two times a year and consists of members that include preparers, auditors, and users of government and government organization financial reports. The group's purpose is to assist the Board regarding issues arising on the application of the PSA Handbook and to gather information to advise the Board on priorities and possible agenda items for its consideration. Recently, the group's mandate was updated to allow it to also discuss emerging issues and other public sector financial reporting issues. While the group does not issue any authoritative guidance or interpretations, as only the Board has the ability to do so, the group's meeting summaries provide meaningful insights on the application of the standards that can be used as a resource. These meeting summaries are available on the FRAS Canada website or by clicking [here](#). During the group's November 2017 and June 2018 meetings, the following topics were discussed:

- Compliance-Type Audit Reports – Discussion on the implications for public sector GAAP of compliance-type audit reports on general purpose financial statements not prepared in accordance with the PSA Handbook;
- Green Infrastructure – Discussion on whether the PSA Handbook allows green infrastructure to be recognized in public sector financial statements;
- Social Impact Bonds – Discussion on how social impact bonds should be accounted for in the financial statements of a government funder;
- Restructuring Transactions – Discussion on the adjustments a recipient might make in recognizing assets received in a restructuring that are immaterial to the transferor but material to the recipient;
- Consolidation of Entities following IFRS in regards to Lessee Accounting for Operating Leases – Discussion on whether it is permissible on consolidation for a controlling entity to not conform the accounting for the operating leases of a consolidated entity from IFRS 16, Leases, to the requirements of Public Sector Guideline 2, Leased Tangible Capital Assets;
- Municipal Off-Site Lot Levies – Discussion on whether off-site lot levies should be recognized as liabilities if unused for specified purposes at the reporting date, or as tax revenue as the land to which the levies apply is developed;
- Public Liability Claims – Discussion on the need for liability recognition of public liability incidents that have occurred, but are unknown to the reporting entity at year end; and
- The group also considered certain aspects of the Consultation Paper on PSAB's International Strategy, the Statement of Concepts on the Revised Conceptual Framework, and the Statement of Principles on the Revised Reporting Model, which were discussed earlier in this publication.

We would encourage public sector entities to keep up to date on topics discussed at these meetings.

### Conclusion

As we head closer to the end of the year, now is the time to discuss with your BDO advisor how the changes made to the PSA Handbook and the proposed changes affect your organization.

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The information in this publication is current as of September 17, 2018.

This publication has been carefully prepared, but it has been written in general terms and should be seen as broad guidance only. The publication cannot be relied upon to cover specific situations and you should not act, or refrain from acting, upon the information contained therein without obtaining specific professional advice. Please contact BDO Canada LLP to discuss these matters in the context of your particular circumstances. BDO Canada LLP, its partners, employees and agents do not accept or assume any liability or duty of care for any loss arising from any action taken or not taken by anyone in reliance on the information in this publication or for any decision based on it.

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# TOWNSHIP OF PUSLINCH

## AUDIT PLANNING REPORT TO THE MEMBERS OF COUNCIL

February 18, 2019





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## EXECUTIVE SUMMARY



### Your BDO Audit Team

Sally Slumskie CPA, CA will be the lead on the engagement team, supported by experts as deemed necessary. Please refer to page 4 for contact information should you have any questions or concerns regarding the financial statement audit.



### Timeline

The audit is scheduled to start on February 19, 2019 with final completion scheduled mid March. See the [Audit Timeline](#) section of the report for the detailed milestones.



### Significant Audit Risks

Our audit is focused on risks specific to your municipality and key accounts. Specifically, we have identified the following areas on which to focus:

- ▶ Control Environment
- ▶ Capital Assets and Amortization
- ▶ Grant Revenue
- ▶ Post-employment Benefits



### Materiality

We have determined that materiality for the current year audit will be based on 2% of budgeted expenditures. Preliminary materiality is \$130,000 for the year ended December 31, 2018.



### Engagement Objectives

Our overall responsibility is to form and express an opinion on the financial statements. The performance of this audit does not relieve management or those charged with governance of their responsibilities.



### Fraud Discussion

Through our planning process, and prior years' audits, we have developed an understanding of your oversight processes. We are not currently aware of any fraud affecting the Township. Please see [Appendix C](#) for clarification of the auditor's responsibilities for detecting fraud.

If you are aware of changes to processes or are aware of any instances of actual, suspected or alleged fraud affecting the Township, we request that you provide us with this information.



### Responsibilities

Responsibilities to the municipality are shared among management, Members of Council, and BDO. Please see [Appendix C](#).



### Resources

BDO resources are available to Members of Council such as: PSAB publications, tax resources, and new auditor reporting. Please see [Appendix D](#).

## YOUR DEDICATED BDO AUDIT TEAM

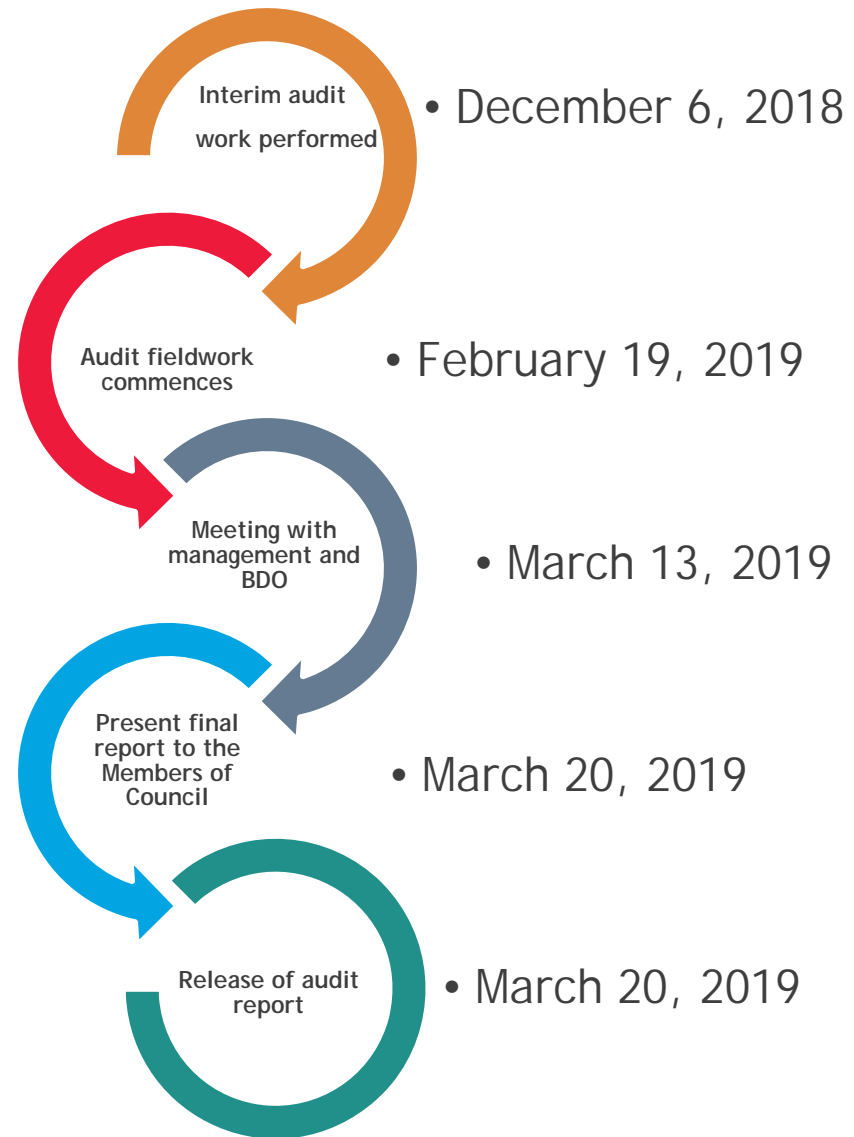
In order to ensure effective communication between the Members of Council and BDO Canada LLP, the contact details of the engagement team are outlined below. We attempt to provide continuity of service to our clients to the greatest extent possible. When changes are required for key members of the engagement team, we will discuss this matter with Management and determine the appropriate new individual(s) to be assigned to the engagement based on particular experience, expertise and engagement needs.

NAME	ROLE	PHONE NUMBER	EMAIL
Sally Slumskie	Engagement Partner	519-941-0681	sslumskie@bdo.ca
Krista Walford	Audit Manager	519-824-5410	kwalford@bdo.ca
Michael Lagerquist	Audit Senior	519-941-0681	mlagerquist@bdo.ca
Scott Merry Nicole White	HST Specialists	519-622-7676	smerry@bdo.ca nbwhite@bdo.ca

## AUDIT TIMELINE

The following schedule outlines the anticipated timing of the audit of the financial statements of the Township.

As part of the year end Members of Council meeting, we will provide the Members of Council with a copy of our draft audit opinion, discuss our findings, including significant estimates utilized by management, accounting policies, financial statement disclosures, and significant transactions completed during the year. We will also report any significant internal control deficiencies identified during our audit and reconfirm our independence.



## SIGNIFICANT AUDIT RISKS AND PLANNED RESPONSES

Based on our knowledge of the Township, our past experience, and knowledge gained from management and the Members of Council, we have identified the following significant risks; those risks of material misstatement that, in our judgment, require special audit consideration.

Significant risks arise mainly because of the complexity of the accounting rules, the extent of estimation and judgment involved in the valuation of these financial statement areas, and the existence of new accounting pronouncements that affect them. We request your input on the following significant risks and whether there are any other areas of concern that the Members of Council have identified.

AREAS OF FOCUS	RISKS NOTED	AUDIT APPROACH
<b>Control Environment</b>	Management may at any time have the opportunity to override internal controls.	<ul style="list-style-type: none"> <li>○ Test appropriateness of journal entries.</li> <li>○ Review accounting estimates for biases and evaluate the risk of material misstatement due to fraud.</li> <li>○ For significant transactions that are outside the normal course of business, evaluate the business rationale behind the transaction.</li> </ul>
<b>Capital Assets and Amortization</b>	Judgements used in determining the underlying assumptions utilized including useful lives of capital assets.	<ul style="list-style-type: none"> <li>○ Assess the reasonableness of the assumptions utilized through discussions with management, comparisons to the industry and where possible, through agreement to supporting documentation and historical trends.</li> </ul>
<b>Grant Revenue</b>	Area of interest due to: <ul style="list-style-type: none"> <li>○ Significant grant revenue received during the year.</li> <li>○ Possibility of unrecorded deferred revenue.</li> </ul>	<ul style="list-style-type: none"> <li>○ Perform testing of significant grant contracts to determine if unmet criteria exists at year-end.</li> </ul>
<b>Post-employment Benefit</b>	There is a risk that the post-employment benefit obligation has not been accurately valued.	<ul style="list-style-type: none"> <li>○ Obtain actuarial valuation report for defined benefit post-employment plans.</li> <li>○ Challenge the reasonableness of the assumptions used by actuary and review actuarial calculations, discussing the assumptions and calculations with actuary as required.</li> <li>○ Test for completeness and accuracy of the participant data supplied by the client to the actuary.</li> <li>○ Check that recognition and disclosure in financial statements complies with relevant accounting standards, client's accounting policies and Canadian public sector accounting standards.</li> </ul>

## MATERIALITY



Misstatements, including omitted financial statement disclosures, are considered to be material if they, individually or in aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Judgments about materiality are made in light of surrounding circumstances and include an assessment of both quantitative and qualitative factors and can be affected by the size or nature of a misstatement, or a combination of both.

Preliminary materiality was determined to be \$130,000 based on 2% of average budgeted expenditures.

Our materiality calculation is based on the Township's preliminary results. In the event that actual results vary significantly from those used to calculate preliminary materiality, we will communicate these changes to the Members of Council as part of our year end communication.

We will communicate all uncorrected misstatements identified during our audit to the Members of Council, other than those which we determine to be "clearly trivial". Misstatements are considered to be clearly trivial for purposes of the audit when they are inconsequential both individually and in aggregate.

We encourage management to correct any misstatements identified throughout the audit process.

# APPENDICES

Appendix A: BDO audit strategy

Appendix B: Independence letter

Appendix C: Responsibilities

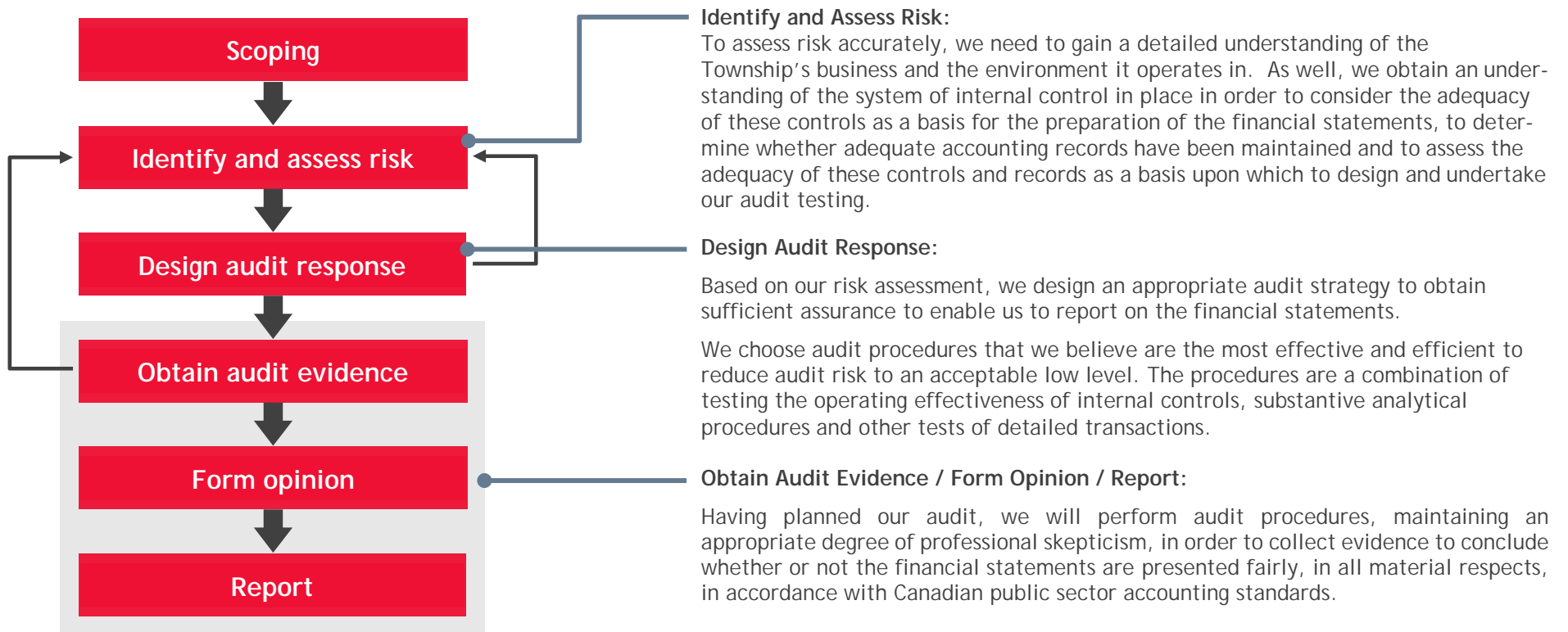
Appendix D: BDO resources

Appendix E: Engagement letter

## APPENDIX A: BDO AUDIT STRATEGY

Our overall audit strategy involves extensive partner and manager involvement in all aspects of the planning and execution of the audit and is based on our overall understanding of the Township.

We will perform a risk-based audit which allows us to focus our audit effort on higher risk areas and other areas of concern for management and the Members of Council.





## APPENDIX B: INDEPENDENCE LETTER

February 18, 2019

Members of Council  
Township of Puslinch

Dear Members of Council :

We have been engaged to audit the financial statements of the Township of Puslinch (the "Organization") for the year ended December 31, 2018.

Canadian generally accepted auditing standards (GAAS) require that we communicate at least annually with you regarding all relationships between the municipality and our Firm that, in our professional judgment, may reasonably be thought to bear on our independence.

In determining which relationships to report, we have considered the applicable legislation and relevant rules and related interpretations prescribed by the appropriate provincial institute/order, covering such matters as:

- Holding a financial interest, either directly or indirectly in a client;
- Holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client;
- Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client;
- Economic dependence on a client; and
- Provision of services in addition to the audit engagement.

We have prepared the following comments to facilitate our discussion with you regarding independence matters arising since March 21, 2018, the date of our last letter.

We are aware of the following relationships between the municipality and us that, in our professional judgment, may reasonably be thought to have influenced our independence. The following relationships represent matters that have occurred from March 21, 2018 to February 18, 2019.

- We have provided advice and comments to management regarding several financial statement measurement, presentation and disclosure matters.
- We have provided assistance in the preparation of the financial statements, including adjusting journal entries and/or bookkeeping services. These services created a self-review threat to our independence since we subsequently expressed an opinion on whether the financial statements presented fairly, in all material respects, the financial position, results of operations and cash flows of the organization in accordance with (relevant GAAP).
- We, therefore, required that the following safeguards be put in place related to the above:
  - Management provided us with a trial balance prior to completion of our audit.
  - Management created the source data for all the accounting entries.
  - Management reviewed advice and comments provided and undertook their own analysis considering the municipality's circumstances and generally accepted accounting



- principles.
- Management reviewed and approved all journal entries prepared by us, as well as changes to financial statement presentation and disclosure.
  - Someone other than the preparer reviewed the proposed journal entries and financial statements.

We hereby confirm that we are independent with respect to the Township within the meaning of the Code of Professional Conduct of the Chartered Professional Accountants of Ontario as of February 18, 2019.

This letter is intended solely for the use of the Members of Council, management and others within the Organization and should not be used for any other purposes.

Yours truly,

*BDO Canada LLP*

BDO Canada LLP  
Chartered Professional Accountants, Licensed Public Accountants

## APPENDIX C: RESPONSIBILITIES

It is important for the Members of Council to understand the responsibilities that rest with the Township and its management, those that rest with the external auditor, and the responsibilities of those charged with governance. BDO's responsibilities are outlined below and within the engagement letter.

### AUDITOR'S ENGAGEMENT OBJECTIVES

Our overall objective is to express an opinion as to whether the financial statements present fairly, in all material respects, the financial position, financial performance and cash flows of the Township in accordance with Canadian public sector accounting standards.

Year-End Audit Work	Other Information
<ul style="list-style-type: none"> <li>▶ Work with management towards the timely issuance of financial statements and tax returns (if applicable).</li> <li>▶ Provide timely and constructive management letters. This will include deficiencies in internal control identified during our audit.</li> <li>▶ Present significant findings to the Members of Council including key audit and accounting issues, any significant deficiencies in internal control and any other significant matters arising from our work.</li> </ul>	<ul style="list-style-type: none"> <li>▶ Read the other information included in the Township's Annual Report to identify material inconsistencies, if any, with the audited financial statements.</li> </ul>
	Year-Round Work
	<ul style="list-style-type: none"> <li>▶ Consult regarding accounting and reporting matters as requested throughout the year.</li> </ul>

## AUDITOR'S RESPONSIBILITIES FOR DETECTING FRAUD

We are responsible for planning and performing the audit to obtain reasonable assurance that the financial statements are free of material misstatements, whether caused by error or fraud, by:

- ▶ Identifying and assessing the risks of material misstatement due to fraud;
- ▶ Obtaining sufficient and appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and
- ▶ Responding appropriately to fraud or suspected fraud identified during the audit.

The likelihood of not detecting a material misstatement resulting from fraud is higher than the likelihood of not detecting a material misstatement resulting from error because fraud may involve collusion as well as sophisticated and carefully organized schemes designed to conceal it.

### Fraud Risk Assessment Procedures

- ▶ Management's assessment of the risk that the financial statements may be materially misstated due to fraud, including the nature, extent and frequency of such assessments;
- ▶ Management's process for identifying and responding to the risks of fraud in the municipality, including any specific risks of fraud that management has identified or that have been brought to its attention, or classes of transactions, account balances, or disclosures for which a risk of fraud is likely to exist;
- ▶ Management's communication, if any, to those charged with governance regarding its processes for identifying and responding to the risks of fraud in the municipality; and
- ▶ Management's communication, if any, to employees regarding its view on business practices and ethical behaviour.



### Response to Assessed Fraud Risks

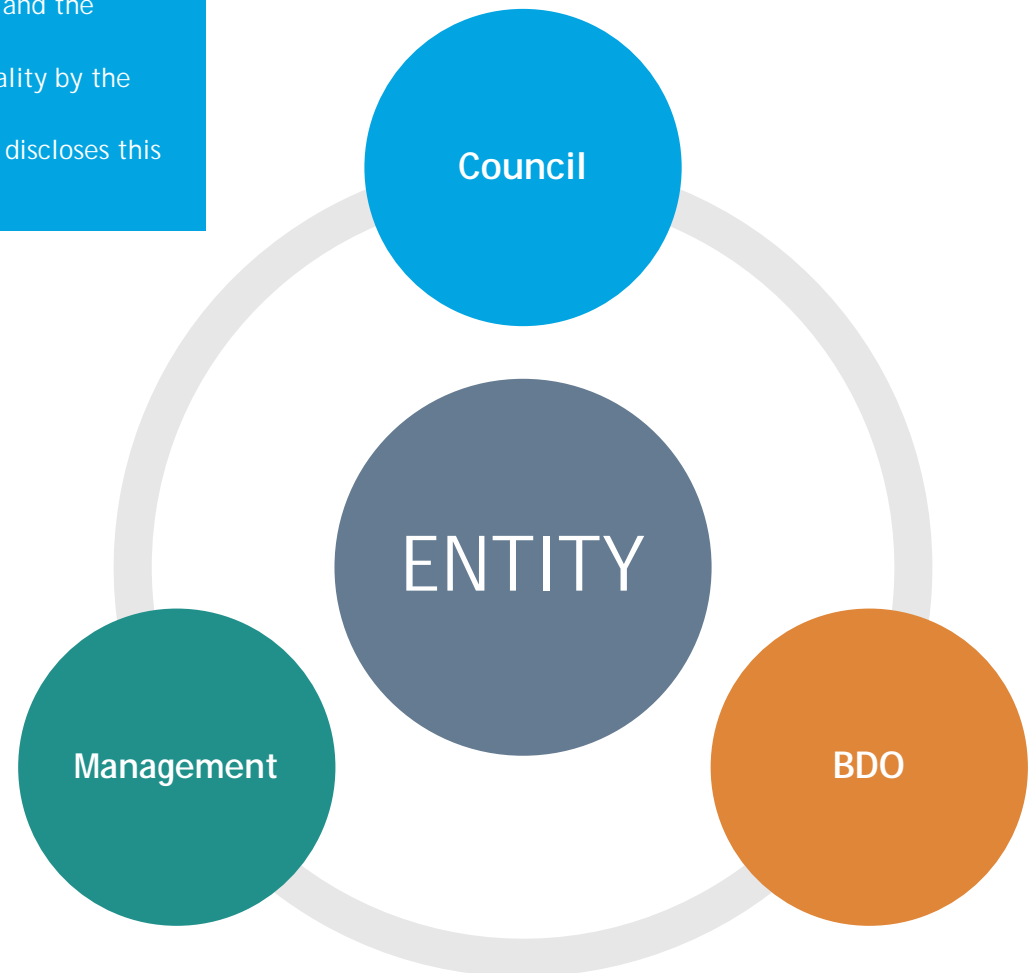
- ▶ Inquire of management, the Members of Council, and others related to any knowledge of fraud, suspected fraud or alleged fraud;
- ▶ Perform disaggregated analytical procedures and consider unusual or unexpected relationships identified in the planning of our audit;
- ▶ Incorporate an element of unpredictability in the selection of the nature, timing and extent of our audit procedures; and
- ▶ Perform additional required procedures to address the risk of management's override of controls including:
  - Testing internal controls designed to prevent and detect fraud;
  - Testing the appropriateness of a sample of adjusting journal entries and other adjustments for evidence of the possibility of material misstatement due to fraud;
  - Reviewing accounting estimates for biases that could result in material misstatements due to fraud, including a retrospective review of significant prior years' estimates; and
  - Evaluating the business rationale for significant unusual transactions.

## COUNCIL'S RESPONSIBILITIES

- ▶ Oversee the work of the external auditor engaged for the purpose of issuing an independent auditor's report.
- ▶ Facilitate the resolution of disagreements between management and the external auditor regarding financial reporting matters.
- ▶ Pre-approve all non-audit services to be provided to the municipality by the external auditor.
- ▶ Review the financial statements before the municipality publicly discloses this information.

## MANAGEMENT RESPONSIBILITIES

- ▶ Maintain adequate accounting records and maintain an appropriate system of internal control for the municipality.
- ▶ Select and consistently apply appropriate accounting policies.
- ▶ Prepare the annual financial statements in accordance with Canadian public sector accounting standards.
- ▶ Safeguard the Township's assets and take reasonable steps for the prevention and detection of fraud and other irregularities.
- ▶ Make available to us, as and when required, all of the Township's accounting records and related financial information.



## APPENDIX D: BDO RESOURCES

BDO is a leading provider of professional services to clients of all sizes in virtually all business sectors. Our team delivers a comprehensive range of assurance, accounting, tax, and advisory services, complemented by a deep industry knowledge gained from nearly 100 years of working within local communities. As part of the global BDO network, we are able to provide seamless and consistent cross-border services to clients with global needs. Commitment to knowledge and best practice sharing ensures that expertise is easily shared across our global network and common methodologies and information technology ensures efficient and effective service delivery to our clients.

### PSAB PUBLICATIONS

The County applies Canadian Public Sector Accounting Standards (PSAB). If the County would like additional information about the accounting standards or about upcoming changes please see the website below and review the BDO publications available to our clients. Publications relevant for the County would include the following:

- “Public Sector Accounting Standards Update 2017” which provides you with details on recent changes to PSAB Standards.

<https://www.bdo.ca/en-ca/insights/assurance-accounting/psas/public-sector-accounting-standards-psas-update-2017/>

- “Public Sector at a Glance” which provides you with details on PSAB Standards.

<http://www.bdo.ca/en-ca/services/assurance-and-accounting/a-a-knowledge-centre/psas/>

Outlined below is a summary of certain BDO resources which may be of interest to the Members of Council.

### TAX BULLETINS, ALERTS AND NEWSLETTERS

BDO Canada’s national tax department issues a number of bulletins, alerts and newsletters relating to corporate federal, personal, commodity, transfer pricing and international tax matters.

For additional information on tax matters and links to archived tax publications, please refer to the following link: [Tax Library | BDO Canada](#)

### NEW AUDITOR REPORTING

In April 2017, the Auditing and Assurance Standards Board (AASB) in Canada approved the new and revised auditor reporting standards as Canadian Auditing Standards (CASs). These new standards will be effective for audits of financial statements for periods ending on or after December 15, 2018 with early application permitted.

Highlights of the changes include:

- Re-ordering of the auditor’s report, including moving the opinion paragraph to the first section;
- Expanded descriptions of each groups responsibilities;
- Disclosure of the name of the engagement partner for listed entities; and
- Optional description of key audit matters

For further information on this topic, please reach out to your dedicated BDO team.

## **APPENDIX E: ENGAGEMENT LETTER**



Tel: 519 941 0681  
Fax: 519 941 8272  
Toll free: 866 275 8836  
www.bdo.ca

BDO Canada LLP  
77 Broadway  
Orangeville ON L9W 1K1 Canada

**CLIENT'S  
COPY**

February 13, 2017

The Corporation of the Township of Puslinch  
7404 Wellington Road 34  
Guelph, Ontario N1H 6H9

Dear Ms. Hasan, CPA, CA

We understand that you wish to appoint us as the auditors of The Corporation of the Township of Puslinch commencing with its fiscal year ended December 31, 2016.

We are pleased to accept appointment as your auditors subject to the terms and conditions of this Agreement, to which the attached Standard Terms and Conditions form an integral part. The definitions set out in the Standard Terms and Conditions are applicable throughout this Agreement. This Agreement will remain in place and fully effective for future years until varied or replaced by another relevant written agreement.

Sally Slumskie, CPA, CA will be the Engagement Partner for all assurance work we perform for you. The Engagement Partner will call upon other individuals with specialized knowledge to assist in the performance of Services.

### ***Our Role as Auditors***

We will conduct our audit(s) in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements prepared in accordance with Canadian public sector accounting standards are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. Our audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by you, as well as evaluating the overall financial statement presentation.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements, whether by fraud or error, may not be detected, even though the audit is properly planned and performed in





accordance with Canadian generally accepted auditing standards.

In making our risk assessments, we consider internal control relevant to your preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of your internal controls. However, we will communicate to you concerning any significant deficiencies in internal controls relevant to the audit of the financial statements that we have identified during the audit.

We will also communicate matters required by professional standards, to the extent that such matters come to our attention, to you, those charged with governance and/or the board of directors.

### ***Reporting***

Our audit will be conducted on the basis that the financial statements have been prepared in accordance with Canadian public sector accounting standards.

Our independent auditor's report will be substantially in the form set out in Canadian Auditing Standard (CAS) 700. The form and content of our report may need to be amended in the light of our audit findings. If we are unable to issue or decline to issue an audit report, we will discuss the reasons with you and seek to resolve any differences of view that may exist.

### ***Role of Management and Those Charged with Governance***

You acknowledge and understand that you have responsibility for:

- (a) the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards. The audit of the financial statements does not relieve you of your responsibilities;
- (b) such internal controls as you determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; and
- (c) providing us with:
  - access, in a timely manner, to all information of which you are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
  - additional information that we may request for the purpose of the audit;
  - unrestricted access to persons within the entity from whom we determine it is



necessary to obtain audit evidence;

- financial and non-financial information (other information) that will be included in document(s) containing financial statements and our audit report thereon prior to the date of our auditor's report. If it is not possible to provide all the other information prior to the date of our auditor's report, you are responsible for provision of such other information as soon as practicable; and
- written confirmation concerning representations made to us in connection with the audit. If appropriate and adequate written representations are not provided to us, professional standards require that we disclaim an audit opinion.

### ***Financial Statement Services***

We will obtain your approval, if during the course of our engagement we:

- (a) prepare or change a journal entry; or
- (b) prepare or change an account code or a classification for a transaction.

As agreed, we will provide assistance in the preparation of the financial statements.

These services create a threat to our independence. We, therefore, require that the following safeguards be put into place:

- that you create the source data for all accounting entries;
- that you develop any underlying assumptions for the accounting treatment and measurement of entries; and
- that you review and approve the draft financial statements, including the notes to the financial statements.

### ***Additional Services***

We are available to provide a wide range of services beyond those outlined in this Agreement. To the extent that any additional services that we provide to you that are not provided under a separate written engagement agreement, the provisions of this Agreement will apply to the services.

### ***Standard Terms and Conditions***

A copy of our Standard Terms and Conditions is attached as Appendix 1. You should ensure that



you read and understand them. The Standard Terms and Conditions include clauses that limit our professional liability.

Please sign and return the attached copy of this Agreement to indicate your agreement with it. If you have any questions concerning this Agreement, please contact us before signing it.

It is a pleasure for us to be of service and we look forward to many future years of association with you.

Yours truly,

*BDO Canada LLP*

Chartered Professional Accountants, Licensed Public Accountants

Agreement of all the terms and conditions in this Agreement is hereby acknowledged by:

The Corporation of the Township of Puslinch

  
Signature

Karen Landry  
Name (please print)

CAO/Clerk  
Position

Mar 7/17  
Date

  
Signature

Mary Heson  
Name (please print)

Direct of Finance/  
Treas  
Position

March 7/17  
Date



## **Appendix 1** **Standard Terms and Conditions**

### **1. Overview and Interpretation**

1.1 This Agreement sets forth the entire agreement between the parties in relation to Services and it supersedes all prior agreements, negotiations or understandings, whether oral or written, with respect to Services. To the extent that any of the provisions of the accompanying Engagement Letter conflict with these Standard Terms and Conditions, these Standard Terms and Conditions shall prevail. This Agreement may not be changed, modified or waived in whole or part except by an instrument in writing signed by both parties.

1.2 In this agreement, the following words and expressions have the meanings set out below:

**This Agreement** - these Standard Terms and Conditions, the letter to which they are attached, and any supporting schedules or other appendices to the letter

**Services** - the services provided or to be provided under this Agreement

**We, us, our, BDO** - refer to BDO Canada LLP, a Canadian limited liability partnership organized under the laws of the Province of Ontario

**You, your** - the party or parties contracting with BDO under this agreement, including the party's or parties' management and those charged with corporate governance. You and your does not include BDO, its affiliates or BDO Member Firms

**BDO Member Firm or Firms** - any firm or firms that form part of the international network of independent firms that are members of BDO International Limited

**Confidential Information** - information that contains identifying features that can be attributed to you or individual personnel

### **2. BDO Network and Sole Recourse**

2.1 BDO is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international network of independent member firms (i.e. BDO Member Firms), each of which is a separate legal entity.

2.2 We may use other BDO Member Firms or subcontractors to provide Services; however, we remain solely responsible for Services. You agree not to bring any claim or action against another BDO Member Firm (or their partners, members, directors, employees or subcontractors) or our subcontractors in respect of any liability relating to the provision of Services.

2.3 You agree that any of our affiliates, subcontractors, and other BDO Member Firms and any subcontractors thereof whom we directly or indirectly involve in providing Services have the right to rely on and enforce Section 2.2 above as if they were a party to this agreement.



### **3. *Respective Responsibilities***

- 3.1 We will use reasonable efforts to complete, within any agreed-upon time frame, the performance of Services.
- 3.2 You shall be responsible for your personnel's compliance with your obligations under this Agreement. We will not be responsible for any delays or other consequences arising from you not fulfilling your obligations.

### **4. *Working Papers and Deliverables***

- 4.1 **Ownership** - Any documents prepared by us or for us in connection with Services belong solely to us.
- 4.2 **Oral advice and draft deliverables** - You should not rely upon any draft deliverables or oral advice provided by us. Should you wish to rely upon something we have said to you, please let us know and, if possible, we will provide the information that you require in writing.
- 4.3 **Translated documents** - If you engage us to translate any documents, advice, opinions, reports or other work product of BDO from one language to another, you are responsible for the accuracy of the translation work.
- 4.4 **Reliance by Third Parties** - Our Services will not be planned or conducted in contemplation of or for the purpose of reliance by any third party other than you and any party to whom the assurance report is addressed. Items of possible interest to a third party will not be addressed and matters may exist that would be assessed differently by a third party, possibly in connection with a specific transaction.
- 4.5 **Consent to use the Report** - If we are requested to consent to the use of our report in connection with a continuous disclosure document, a public or private offering document, an annual report or any other document, we will consider, at the relevant time, providing consent and any conditions applicable to our consent. Our consent must be in writing. In order to provide consent, professional standards require that we read the other information in the related document and consider whether such information is materially inconsistent with the related financial statements. We will require adequate notice of the request for consent to allow us to consider your identification and resolution of events occurring in the period since the date of our report, and to obtain updated written representation letters. Such procedures will be performed at your cost.

### **5. *Confidentiality***

- 5.1 We agree to use Confidential Information provided by you only in relation to the services in connection with which the information is provided and we will not disclose the information, except where required by law, regulation or professional obligation. We may, however, give Confidential Information to other BDO Member Firms or other subcontractors assisting us in providing services.
- 5.2 BDO shall be entitled to include a description of services we render to or for you in marketing and research materials and disclose such information to third parties, provided that all such information will be made anonymous and not associated with you. Additionally, we may analyze information on an industry or sector basis for internal



purposes or to provide industry/sector wide information to our clients or potential clients. You consent to our using information obtained from you in this way provided that the outputs therefrom will not contain any identifying features that can be attributed to you.

## **6. Independence**

- 6.1 Professional and certain regulatory standards require us to be independent, in both fact and appearance, with respect to our clients in the performance of our services. We will communicate to you any relationships between BDO (including its related entities) and you that, in our professional judgment, may reasonably be thought to bear on our independence. Further, we will confirm our independence in writing.

## **7. Offers of Employment**

- 7.1 Any discussions that you, or any party acting on your behalf, have with professional personnel of our Firm regarding employment could pose a threat to our independence. Your recruitment of an engagement team member from the current or prior year's engagement may compromise our independence and our ability to render agreed services to you. Engagement team members may include current and former partners and staff of BDO, other BDO Member Firms and other firms who work under our direction. Therefore, you agree to inform us prior to any such discussions so that you and we can implement appropriate safeguards to maintain our independence.

## **8. Professional and Regulatory Oversight**

- 8.1 As required by legal, regulatory, or professional authorities (both in Canada and abroad) and by BDO policy, our client files must periodically be reviewed by practice inspectors to ensure that we are adhering to professional and BDO standards. It is understood that by entering into this agreement, you provide your consent to us providing our files relating to your engagement to the practice inspectors for the sole purpose of their inspection.
- 8.2 Certain regulatory bodies may also have the right to conduct investigations of you, including the services provided by us. To the extent practicable and permitted by law, we will advise you of any such investigation request or order prior to providing our working papers.
- 8.3 You agree to reimburse us for our time and expenses, including reasonable legal fees, incurred in responding to any investigation that is requested or authorized by you or investigations of you undertaken under government regulation or authority, court order or other legal process.

## **9. Privacy and Consents**

- 9.1 You agree we will have access to all personal information in your custody that we require to complete our engagement. We may collect, use, transfer, store, or process such information disclosed by you of a personal nature (personal information). Our services are provided on the understanding that:
  - you have obtained any consents for collection, use and disclosure to us of personal information required under all applicable privacy legislation; and



- we will hold all personal information in compliance with our Privacy Statement.

## **10. Electronic Communications**

- 10.1 Both parties recognize and accept the security risks associated with email communications, including but not limited to the lack of security, unreliability of delivery and possible loss of confidentiality and privilege. Unless you request in writing that we do not communicate by internet email, you assume all responsibility and liability in respect of risk associated with its use.
- 10.2 Unless BDO is otherwise advised it writing, by executing this agreement you provide BDO with consent to communicate with you electronically, including sending newsletters, publications, announcements, invitations and other news and alerts.

## **11. Limitation of Liability**

- 11.1 In any dispute, action, claim, demand for losses or damages arising out of the services performed by BDO pursuant to this engagement, BDO shall only be liable for its proportionate share of the total liability based on degree of fault as determined by a court of competent jurisdiction or by an independent arbitrator as a result of the dispute resolution procedures, notwithstanding the provisions of any statute or rule of common law which create, or purport to create, joint and several liability.
- 11.2 Our liability shall be restricted to damages of a direct and compensatory nature and shall not include indirect, consequential, aggravated or punitive damages, or damages for loss of profits or expected tax savings, whether or not the likelihood of such loss or damage was contemplated.
- 11.3 You agree that BDO shall not be liable to you for any actions, damages, claims, liabilities, costs, expenses, or losses in any way arising out of or relating to the services performed hereunder for an aggregate amount no more than the higher of:
  - three times the fees paid by you to BDO in the twelve months preceding the incident giving rise to the claim; and
  - \$25,000.
- 11.4 No exclusion or limitation on the liability of other responsible persons imposed or agreed at any time shall affect any assessment of our proportionate liability hereunder, nor shall settlement of or difficulty enforcing any claim, or the death, dissolution or insolvency of any such other responsible persons or their ceasing to be liable for the loss or damage or any portion thereof, affect any such assessment.
- 11.5 You agree claims or actions relating to the delivery of services shall be brought against us alone, and not against any individual. Where our individuals are described as partners, they are acting as one of our members.

## **12. Indemnity**

- 12.1 To the fullest extent permitted by applicable law and professional regulations, you agree to indemnify and hold harmless BDO from and against all losses, costs (including solicitors'





fees), damages, expenses, claims, demands or liabilities arising out of or in consequence of:

- a misrepresentation by a member of your management or board of directors, regardless of whether such person was acting in your interest
- the services performed by BDO pursuant to this Agreement, unless, and to the extent that, such losses, costs, damages and expenses are found by a court of competent jurisdiction to have been due to the gross negligence of BDO. In the event that the matter is settled out of court, we will mutually agree on the extent of the indemnification to be provided by your company, failing which, the matter may be referred to dispute resolution in accordance with the terms of this letter.

### **13. Alternative Dispute Resolution**

- 13.1 Both parties agree that they will first attempt to settle any dispute arising out of or relating to this agreement or the services provided hereunder through good faith negotiations.
- 13.2 In the event that the parties are unable to settle or resolve their dispute through negotiation, such dispute shall be subject to mediation pursuant to the National Mediation rules of the ADR Institute of Canada Inc. All disputes remaining unsettled for more than 60 days following the parties first meeting with a mediator or such longer period as the parties mutually agree upon shall be subject to arbitration pursuant to the National Arbitration Rules of the ADR Institute of Canada Inc. Such arbitration shall be final, conclusive and binding upon the parties, and the parties shall have no right of appeal or judicial review of the decision. The parties hereby waive any such right of appeal which may otherwise be provided for in any provincial arbitration statute made applicable under the National Arbitration Rules.

### **14. Limitation Period**

- 14.1 You shall make any claim relating to Services or otherwise under this Agreement no later than one year after you became aware (or ought reasonably to have become aware) of the facts giving rise to any such claim and in any event no later than two years after the completion of the relevant services. The parties to this Agreement agree that the limitation period established by any limitations act and/or any other applicable legislation shall be considered not to apply (to the extent permitted by law).

### **15. Québec Personnel**

- 15.1 We may sometimes have individual partners and employees performing Services within the Province of Québec who are members of the Ordre des comptables professionnels agréés du Québec. Any such members performing professional services hereunder assumes full personal civil liability arising from the practice of their profession, regardless of their status within our partnership. They may not invoke the liability of our partnership as grounds for excluding or limiting their own liability. The provisions in Subsection 13.2 and Sections 11 (Limitation of Liability) and 14 (Limitation Period) shall therefore not apply to limit the personal civil liability of partners and employees who are members of the Ordre des comptables professionnels agréés du Québec.



**The Corporation of the  
Township of Puslinch  
Financial Statements  
For the year ended December 31, 2018**

**The Corporation of the Township of Puslinch**  
**Financial Statements**  
**For the year ended December 31, 2018**

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**The Corporation of the Township of Puslinch**

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BDO Canada LLP  
77 Broadway  
Orangeville ON L9W 1K1 Canada

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## Independent Auditor's Report

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**To the Members of Council, Inhabitants and Ratepayers  
of the Corporation of the Township of Puslinch**

### **Opinion**

We have audited the financial statements of The Corporation of the Township of Puslinch (the Township), which comprise the statement of financial position as at December 31, 2018, and the statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Township as at December 31, 2018, and its results of operations, its change in net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### **Basis for Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Township in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Township's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Township or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Township's financial reporting process.



## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Township's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Township to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants, Licensed Public Accountants

March 20, 2019  
Orangeville, Ontario

**The Corporation of the Township of Puslinch**  
**Statement of Financial Position**

<b>December 31</b>	<b>2018</b>	<b>2017</b>
<b>Assets and Liabilities</b>		
<b>Financial assets</b>		
Cash (Note 1)	\$ 3,267,076	\$ 5,400,631
Temporary investments (Note 2)	2,541,771	1,030,857
Taxes receivable	1,214,647	1,052,424
Trade and other receivable	383,014	239,778
	<u>7,406,508</u>	<u>7,723,690</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	550,659	412,083
Grading deposits	63,500	80,000
Security deposits	1,271,414	2,009,972
Post-employment benefits (Note 5)	104,900	96,000
Deferred revenue (Page 24)	1,096,190	905,851
Long-term liabilities (Note 6)	-	119,000
	<u>3,086,663</u>	<u>3,622,906</u>
<b>Net financial assets</b>	<b>4,319,845</b>	<b>4,100,784</b>
<b>Non-financial assets</b>		
Tangible capital assets (Note 3)	18,752,395	18,683,555
<b>Accumulated surplus (Note 8)</b>	<b>\$23,072,240</b>	<b>\$ 22,784,339</b>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

**The Corporation of the Township of Puslinch**  
**Statement of Operations and Accumulated Surplus**

<b>For the year ended December 31</b>	2018 Budget (Note 11)	2018 Actual	2017 Actual
<b>Revenue</b>			
Taxation	\$ 3,909,556	\$ 4,046,025	\$ 3,844,485
Fees and user charges	316,201	407,248	407,377
Grants (Note 12)	895,845	929,948	846,077
Other income (Note 10)	1,228,874	1,396,380	1,339,331
	<u>6,350,476</u>	<u>6,779,601</u>	<u>6,437,270</u>
<b>Expenses</b>			
General government	1,376,331	1,472,572	1,288,522
Protection services	1,249,325	1,235,754	1,255,841
Transportation services	2,447,396	2,564,352	2,651,356
Recreation and cultural services	530,960	506,009	470,384
Planning and development	717,968	713,013	604,954
	<u>6,321,980</u>	<u>6,491,700</u>	<u>6,271,057</u>
<b>Annual surplus (Note 11)</b>	28,496	287,901	166,213
<b>Accumulated surplus, beginning of year</b>	<u>22,784,339</u>	<u>22,784,339</u>	<u>22,618,126</u>
<b>Accumulated surplus, end of year</b>	<u>\$ 22,812,835</u>	<u>\$ 23,072,240</u>	<u>\$ 22,784,339</u>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

**The Corporation of the Township of Puslinch**  
**Statement of Changes in Net Financial Assets**

<b>For the year ended December 31</b>	2018 Budget (Note 11)	2018 Actual	2017 Actual
<b>Annual surplus (Page 5)</b>	\$ 28,496	<b>\$ 287,901</b>	\$ 166,213
Acquisition of tangible capital assets	(1,597,575)	<b>(1,559,733)</b>	(1,387,243)
Amortization of tangible capital assets	1,452,552	<b>1,452,552</b>	1,603,570
Loss on sale of tangible capital assets	-	<b>33,187</b>	78,924
Proceeds on disposal of tangible capital assets	-	<b>5,154</b>	33,109
	<b>(145,023)</b>	<b>(68,840)</b>	328,360
<b>Increase in net financial assets</b>	(116,527)	<b>219,061</b>	494,573
<b>Net financial assets, beginning of the year</b>	4,100,784	<b>4,100,784</b>	3,606,211
<b>Net financial assets, end of the year</b>	\$ 3,984,257	<b>\$ 4,319,845</b>	\$ 4,100,784

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

**The Corporation of the Township of Puslinch**  
**Statement of Cash Flows**

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Cash provided by (used in)</b>		
<b>Operating activities</b>		
Annual surplus	\$ 287,901	\$ 166,213
Items not involving cash		
Change in post-employment benefits	8,900	5,500
Amortization of tangible capital assets	1,452,552	1,603,570
Deferred revenue recognized	(526,335)	(546,669)
Loss on sale of tangible capital assets	33,187	78,924
	<u>1,256,205</u>	<u>1,307,538</u>
Changes in non-cash working capital balances		
Taxes receivable	(162,223)	(759,184)
Trade and other receivable	(143,236)	(51,851)
Accounts payable and accrued liabilities	138,576	(70,796)
Grading deposits	(16,500)	(17,640)
Security deposits	(738,558)	36,050
Deferred revenue received	716,674	597,971
	<u>(205,267)</u>	<u>(265,450)</u>
	<u>1,050,938</u>	<u>1,042,088</u>
<b>Capital transactions</b>		
Cash used to acquire tangible capital assets	(1,559,733)	(1,387,243)
Proceeds on sale of tangible capital assets	5,154	33,109
	<u>(1,554,579)</u>	<u>(1,354,134)</u>
<b>Financing activities</b>		
Repayment of long-term liabilities	(119,000)	(116,000)
<b>Net change in cash and cash equivalents</b>	<b>(622,641)</b>	<b>(428,046)</b>
<b>Cash and cash equivalents, beginning of year</b>	<b>6,431,488</b>	<b>6,859,534</b>
<b>Cash and cash equivalents, end of year</b>	<b>\$ 5,808,847</b>	<b>\$ 6,431,488</b>
<b>Cash and cash equivalents are comprised of:</b>		
Cash	\$ 3,267,076	\$ 5,400,631
Temporary investments	2,541,771	1,030,857
	<u>\$ 5,808,847</u>	<u>\$ 6,431,488</u>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.



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## The Corporation of the Township of Puslinch Summary of Significant Accounting Policies

December 31, 2018

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**Management Responsibility**

The financial statements of the Corporation of the Township of Puslinch are the representations of management. They have been prepared in accordance with Canadian generally accepted accounting principles established by the Public Sector Accounting Board of the Canadian Institute of Chartered Professional Accountants as prescribed by the Ministry of Municipal Affairs and Housing.

**Basis of Accounting**

Revenues and expenses are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they become available and measurable; expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

**Use of Estimates**

The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. By their nature, these estimates are subject to measurement uncertainty and actual results could differ from management's best estimates as additional information becomes available in the future.

**Post-Employment Benefits**

The contributions to the Ontario Municipal Employees Retirement System ("OMERS"), a multi-employer defined benefit plan are expensed when contributions are due.

The municipality provides post-employment health, dental and life insurance benefits to eligible retired employees. The benefits earned by employees are determined using management's best estimate of expected benefit costs and are expensed as services are rendered.

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## The Corporation of the Township of Puslinch Summary of Significant Accounting Policies

December 31, 2018

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**Taxation and Related Revenue** Property tax billings are prepared by the Township based on assessment rolls issued by the Municipal Property Assessment Corporation. Tax rates are established annually by Township Council, incorporating amounts to be raised for local services. A normal part of the assessment process is the issue of supplementary assessment rolls, which provide updated information with respect to changes in property assessment. Once a supplementary assessment roll is received, the Township determines the taxes applicable and renders supplementary tax billings. Taxation revenue are recognized as revenue when the amounts are levied on the municipality's ratepayers.

Assessments and the related property taxes are subject to appeal. Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. For property taxes, the taxable event is the period for which the tax is levied. Taxes receivable are recognized net of allowance for anticipated uncollectable amounts.

The Township is entitled to collect interest and penalties on overdue taxes. These revenues are recorded in the period the interest and penalties are levied.

### Revenue Recognition

Grading fees are recognized when they are received.

All other fees and user charges are recognized when the related service is provided.

Other income is recorded upon sale of goods or provision of service when collection is reasonably assured.

Investment income earned on surplus funds (other than obligatory reserve funds) are reported as revenue in the period earned. Investment income earned on obligatory reserve funds is recorded directly to each fund balance.

Government transfers are recognized in the financial statements as revenues in the period in which events giving rise to the transfer occur providing the transfers are authorized, and eligibility criteria have been met and reasonable estimates of the amounts can be made.

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## The Corporation of the Township of Puslinch Summary of Significant Accounting Policies

December 31, 2018

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<b>Deferred Revenue</b>	Revenue restricted by legislation, regulation or agreement and not available for general municipal purposes is reported as deferred revenue on the statement of financial position. The revenue is reported on the statement of operations in the year in which it is used for the specified purpose.										
<b>Cash and Cash Equivalents</b>	Cash and cash equivalents include all cash balances and short term highly liquid investments that are readily convertible into cash.										
<b>County and School Board</b>	The municipality collects taxation revenue on behalf of the school boards and the County of Wellington. The taxation, other revenues, expenses, assets and liabilities with respect to the operations of the school boards and the County of Wellington are not reflected in these financial statements.										
<b>Non-financial Assets</b>	Tangible capital and other non-financial assets are accounted for as assets by the municipality because they can be used to provide services in future periods. These assets do not normally provide resources to discharge the liabilities of the municipality unless they are sold.										
<b>Tangible Capital Assets</b>	<p>Tangible capital assets are recorded at cost less accumulated amortization. Costs include all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. Amortization is provided over the estimated useful life of the assets, using the straight-line method. The useful life of the assets is based on estimates made by Council. The following rates are used:</p> <table><tr><td>Buildings</td><td>40 years</td></tr><tr><td>Furniture and equipment</td><td>5 to 20 years</td></tr><tr><td>Roads</td><td>10 to 50 years</td></tr><tr><td>Bridges and structures</td><td>20 to 50 years</td></tr><tr><td>Vehicles</td><td>7 to 15 years</td></tr></table> <p>Tangible capital assets received as contributions are recorded at fair value at the date of receipt and also are recorded as revenue.</p>	Buildings	40 years	Furniture and equipment	5 to 20 years	Roads	10 to 50 years	Bridges and structures	20 to 50 years	Vehicles	7 to 15 years
Buildings	40 years										
Furniture and equipment	5 to 20 years										
Roads	10 to 50 years										
Bridges and structures	20 to 50 years										
Vehicles	7 to 15 years										
<b>Intangible Assets</b>	Intangible assets, art and historic treasures, and items inherited by right of the Crown, such as Crown lands, forests, water, and mineral resources, are not recognized in these financial statements.										

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**The Corporation of the Township of Puslinch**  
**Notes to Financial Statements**

**December 31, 2018**

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**1. Cash**

	<b>2018</b>	<b>2017</b>
Unrestricted	<b>\$ 2,342,836</b>	\$ 4,147,542
Restricted	<b>924,240</b>	1,253,089
	<b>\$ 3,267,076</b>	\$ 5,400,631

The municipality has internally and externally restricted funds that are segregated and will be used only for specific purposes.

The municipality's bank accounts are all held at one financial institution.

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**2. Temporary Investments**

	<b>2018</b>	<b>2017</b>
Unrestricted		
Term Deposit, 1.15%, matures March 26, 2018	\$ -	\$ 26,616
Redeemable GIC, 1.8%, matures October 11, 2018	-	1,004,241
Redeemable GIC, 2.47%, matures March 13, 2019	<b>\$ 1,019,828</b>	-
Redeemable GIC, 2.60%, matures July 17, 2019	<b>\$ 1,011,908</b>	-
Restricted		
Redeemable GIC, 2.45%, matures March 7, 2019	<b>\$ 510,035</b>	-
	<b>\$ 2,541,771</b>	\$ 1,030,857

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**The Corporation of the Township of Puslinch**  
**Notes to Financial Statements**

**December 31, 2018**

**3. Tangible Capital Assets**

	<b>2018</b>							
	<b>Land</b>	<b>Buildings</b>	<b>Furniture and equipment</b>	<b>Roads</b>	<b>Bridges and structures</b>	<b>Vehicles</b>	<b>Assets under construction</b>	<b>Total</b>
Cost, beginning of year	\$ 1,242,200	\$ 4,622,763	\$ 1,205,421	\$ 36,863,486	\$ 6,768,272	\$ 3,212,016	\$ 944	\$ 53,915,102
Additions	44,584	89,517	37,446	522,564	184,385	27,514	653,723	1,559,733
Disposals	(31,537)	(53,991)	(960)	(805,979)	(335,876)	(58,642)	-	(1,286,985)
Transfers		(15,061)		(560,457)	575,518			
Cost, end of year	1,255,247	4,643,228	1,241,907	36,019,614	7,192,299	3,180,888	654,667	54,187,850
Accumulated amortization, beginning of year	-	1,561,706	964,315	28,187,998	2,622,914	1,894,614	-	35,231,547
Amortization	-	114,214	51,537	995,176	106,749	184,876	-	1,452,552
Disposals	-	(48,343)	(768)	(805,015)	(335,876)	(58,642)	-	(1,248,644)
Transfers	-	(375)	-	(170,582)	170,957	-	-	-
Accumulated amortization, end of year	-	1,627,202	1,015,084	28,207,577	2,564,744	2,020,848	-	35,435,455
Net carrying amount, end of year	\$ 1,255,247	\$ 3,016,026	\$ 226,823	\$ 7,812,037	\$ 4,627,555	\$ 1,160,040	\$ 654,667	\$ 18,752,395

**The Corporation of the Township of Puslinch**  
**Notes to Financial Statements**

**December 31, 2018**

**3. Tangible Capital Assets - (continued)**

	2017							
	Land	Buildings	Furniture and equipment	Roads	Bridges and structures	Vehicles	Assets under construction	Total
Cost, beginning of year	\$ 1,242,200	\$ 4,504,525	\$ 1,078,671	\$ 37,043,812	\$ 6,768,272	\$ 3,340,473	\$ -	\$ 53,977,953
Additions	-	118,238	147,195	1,044,176	-	76,690	944	1,387,243
Disposals	-	-	(20,445)	(1,224,502)	-	(205,147)	-	(1,450,094)
Cost, end of year	1,242,200	4,622,763	1,205,421	36,863,486	6,768,272	3,212,016	944	53,915,102
Accumulated amortization, beginning of year	-	1,449,779	903,310	28,249,503	2,466,997	1,896,449	-	34,966,038
Amortization	-	111,927	81,450	1,070,971	155,917	183,305	-	1,603,570
Disposals	-	-	(20,445)	(1,132,476)	-	(185,140)	-	(1,338,061)
Accumulated amortization, end of year	-	1,561,706	964,315	28,187,998	2,622,914	1,894,614	-	35,231,547
Net carrying amount, end of year	\$ 1,242,200	\$ 3,061,057	\$ 241,106	\$ 8,675,488	\$ 4,145,358	\$ 1,317,402	\$ 944	\$ 18,683,555

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**The Corporation of the Township of Puslinch**  
**Notes to Financial Statements**

**December 31, 2018**

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**4. Bank Indebtedness**

The Township has undrawn credit of \$1,500,000 for operating. Interest is calculated at the bank's prime rate. This facility is secured by a current borrowing by-law.

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**5. Post-Employment Benefits**

The Township of Puslinch sponsors a defined benefit plan for retirement benefits other than pensions to any full-time employees with ten or more continuous years of service. The plan provides extended health care, dental and life insurance benefits to employees to a maximum of age 65. Total benefit payments paid by the Township on behalf of retirees during the year were \$6,500 (2017 - \$9,200). The employee benefits liabilities as at December 31 are \$104,900 (2017 - 96,000).

The Township has not made allocations to fund these liabilities at this time and future expenditures are anticipated to be recovered from tax billings.

The total expenses related to retirement benefits other than pensions include the following components:

	<u>2018</u>	<u>2017</u>
Current period benefit cost	\$ 11,800	\$ 11,400
Retirement benefit interest	<u>3,600</u>	<u>3,300</u>
	<u>\$ 15,400</u>	<u>\$ 14,700</u>

The actuarial valuations were based on a number of assumptions about future events such as inflation rates, interest rates, medical inflation rates, wage and salary increases and employee turnover and mortality. The most recent actuarial valuations were performed in 2016. The assumptions used reflect the Township's best estimates.

Discount rate	3.4% per year
Dental premium rates	6% in 2016 to 4% over 8 years
Health care premium rates	7.16% in 2016 to 4% over 20 years
Future salaries	Escalate at 2.5% per year
Future inflation rate	2.5% per year

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## The Corporation of the Township of Puslinch

### Notes to Financial Statements

December 31, 2018

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#### 6. Long-term Liabilities

The debenture payable to the County of Wellington bears interest at 3.85% to 5% and is repayable in variable annual installments. This debt was repaid during the year.

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#### 7. Pension Agreements

The municipality makes contributions to OMERS, which is a multi-employer plan, on behalf of 18 members of its staff. This plan is a defined benefit plan which specifies the amount of the retirement benefits to be received by the employees based on the length of service and rates of pay. Employees and employers contribute jointly to the plan. The employer amount contributed to OMERS for 2018 by the Township of Puslinch was \$118,983 (2017 - \$111,448). The contribution rate for 2018 was 9.0% to 15.9% depending on age and income level (2017 - 9.0% to 15.8%).

OMERS is a multi-employer plan, therefore any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the municipality does not recognize any share of the OMERS pension surplus or deficit. The last available report for the OMERS plan was December 31, 2018. At that time the plan reported a \$4.19 billion actuarial deficit (2017 - \$5.40 billion actuarial deficit), based on actuarial liabilities of \$99.06 billion (2017 - \$93.61 billion) and actuarial assets of \$94.87 billion (2017 - \$88.21 billion). Ongoing adequacy of the current contribution rates will need to be monitored as fluctuations in the financial markets may lead to increased future funding requirements.

In the previous year, it came to the Township's attention that there is a requirement to offer Township employees classified by OMERS as an "other than continuous full-time employee" voluntary enrolment in the OMERS Pension Plan. During the year, the Township worked with solicitors and representatives from OMERS to determine the participation date for those affected employees and to ensure that notification obligations for voluntary enrolment under the OMERS Pension Plan were met. The Township's total contribution and interest costs resulting from this were \$128,394.

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**The Corporation of the Township of Puslinch**  
**Notes to Financial Statements**

**December 31, 2018**

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**8. Accumulated Surplus**

Accumulated surplus consists of individual fund surplus and reserves as follows:

	<b>2018</b>	2017
Invested in tangible capital assets		
Tangible capital assets at cost less amortization	<b>\$18,752,395</b>	\$ 18,683,555
Capital assets financed by long-term liabilities and to be funded in future years	-	(119,000)
Total invested in capital assets	<b>18,752,395</b>	18,564,555
Unfunded post-employment benefits	<b>(104,900)</b>	(96,000)
General surplus (Note 11)	<b>421,819</b>	404,081
Barber's Beach street lighting area	<b>172</b>	931
Cambridge fire area	<b>1,583</b>	2,979
	<b>19,071,069</b>	18,876,546
Reserves (Note 9)	<b>4,001,171</b>	3,907,793
Accumulated surplus	<b>\$23,072,240</b>	\$ 22,784,339

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**The Corporation of the Township of Puslinch**  
Notes to Financial Statements

**December 31, 2018**

**9. Reserves Set Aside for Specific Purpose by Council**

	2018	2017
<b>Reserves</b>		
Working funds	\$ 135,234	\$ 95,581
Contingencies	727,951	104,089
Current purposes	539,813	565,198
Capital purposes	2,598,173	3,142,925
 <b>Reserves set aside for specific purpose by Council</b>	 <b>\$ 4,001,171</b>	 <b>\$ 3,907,793</b>

**10. Other Income**

	2018 Budget	2018 Actual	2017 Actual
Penalties and interest on taxation	\$ 174,574	\$ 186,860	\$ 175,272
Investment income	63,426	131,548	67,707
Licenses, permits and rents	417,607	518,513	621,897
Donations	-	7,031	400
Development charges	187,632	121,546	143,117
Cash in lieu of parkland	113,455	88,910	-
Provincial Aggregates levy	243,110	281,367	275,293
Other	29,070	60,605	55,645
	 <b>\$ 1,228,874</b>	 <b>\$ 1,396,380</b>	 <b>\$ 1,339,331</b>

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**The Corporation of the Township of Puslinch**  
Notes to Financial Statements

**December 31, 2018**

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**11. Budgets**

The budget adopted by Council was not prepared on a basis consistent with that used to report actual results (Public Sector Accounting Standards). The budget was prepared on a modified accrual basis while Public Sector Accounting Standards now require a full accrual basis. The following is a reconciliation of the budget approved by Council.

For comparative purposes, budget amounts reported on the Statement of Operations and Accumulated Surplus have been adjusted for amortization, loss on sale of tangible capital assets and special area levies.

	2018 Budget	2018 Actual	2017 Actual
Annual surplus (deficit) (Page 5)	\$ 28,496	\$ <b>287,901</b>	\$ 166,213
Amortization of tangible capital assets	1,452,552	<b>1,452,552</b>	1,603,570
Change in unfunded liabilities	-	<b>8,900</b>	5,500
Change in other surpluses	-	<b>2,155</b>	(1,302)
	1,481,048	<b>1,751,508</b>	1,773,981
Net transfers (to) from reserves	165,027	<b>(93,378)</b>	(408,548)
Tangible capital assets acquisitions and disposals	(1,527,075)	<b>(1,521,392)</b>	(1,275,210)
Debt principal repayments	(119,000)	<b>(119,000)</b>	(116,000)
	-	<b>17,738</b>	(25,777)
Prior year general surplus	-	<b>404,081</b>	429,858
General surplus (Note 8)	\$ -	\$ <b>421,819</b>	\$ 404,081

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**The Corporation of the Township of Puslinch**  
Notes to Financial Statements

**December 31, 2018**

**12. Grants**

	2018 Budget	2018 Actual	2017 Actual
<b>Operating</b>			
Province of Ontario			
Ontario Municipal Partnership			
Fund (OMPF)	\$ 413,600	\$ 413,600	\$ 370,200
- Transportation	107,836	121,552	75,822
- Protection	17,260	17,261	-
Unconditional - Recreation and cultural	5,167	5,325	6,253
- Protection	1,500	1,856	3,861
	<u>545,363</u>	<u>559,594</u>	<u>456,136</u>
Government of Canada			
Conditional - General government	50,000	61,706	54,941
Conditional - Recreation and cultural	70,482	53,648	-
	<u>120,482</u>	<u>115,354</u>	<u>54,941</u>
Other Municipalities			
Unconditional - General government	25,000	25,000	25,000
Unconditional - Recreation and cultural	10,000	10,000	10,000
	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>
Government of Canada			
Federal Gas Tax	220,000	220,000	300,000
	<u>220,000</u>	<u>220,000</u>	<u>300,000</u>
<b>Total grants</b>	<u>\$ 895,845</u>	<u>\$ 929,948</u>	<u>\$ 846,077</u>

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**The Corporation of the Township of Puslinch**  
**Notes to Financial Statements**

**December 31, 2018**

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**13. Operations of School Boards and the County of Wellington**

During the year, the following taxation revenue was raised and remitted to the school boards and the County of Wellington:

	<u>2018</u>	<u>2017</u>
School boards	\$ 6,006,968	\$ 5,840,750
County of Wellington	<u>14,117,032</u>	<u>13,435,082</u>
	<u>\$20,124,000</u>	<u>\$ 19,275,832</u>

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**14. Commitments**

The Township is in an agreement for fire services totaling \$137,800 annually from January 1, 2019 to December 31, 2019.

The Township is in an agreement for information technology services totaling \$28,078 annually from January 1, 2019 to November 30, 2019.

The Township is in an agreement for the supply of gravel totaling \$45,680 annually from January 1, 2019 to December 31, 2019.

The Township is in an agreement for the supply of calcium for gravel roads totaling \$58,800 annually from January 1, 2019 to June 30, 2019.

The Township has committed to spend approximately \$115,801 on capital projects in 2019 and beyond on various recreation, general government and transportation capital projects.

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**15. Contingent Liabilities**

The Township has been served with various claims as a result of accidents and other incidents. The Township is not aware of any possible settlements in excess of its liability insurance coverage. The outcomes of these claims are not determinable at this time. Should any liability be determined and not covered by insurance, it will be recognized in the period when determined.

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# The Corporation of the Township of Puslinch

## Notes to Financial Statements

December 31, 2018

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### 16. Segmented Information

The Township of Puslinch is a diversified municipal government institution that provides a wide range of services to its citizens such as recreational and cultural services, planning and development, fire, and transportation services. Distinguishable functional segments have been separately disclosed in the segmented information. The nature of the segments and the activities they encompass are as follows:

#### General Government

This item relates to the general operations of the municipality itself and cannot be directly attributed to a specific segment. This department also includes services related to source water protection and other transfers made to the Grand River Conservation Authority, Conservation Halton and Hamilton Conservation Authority.

#### Protection to Persons and Property

Protection is comprised of fire protection, and bylaw enforcement. The fire department is responsible for providing fire suppression services, fire prevention programs, training and education. The by-law enforcement department works to ensure that citizens and their property are protected by ensuring the Township's bylaws are being adhered to.

#### Transportation

Transportation is responsible for providing the municipality with road maintenance, winter control services, street light maintenance, parking lots and equipment maintenance.

#### Recreational and Cultural Services

This service area provides public services that contribute to the provision of recreation and leisure services and the maintenance of parks and open space.

#### Planning and Development

This department provides a number of services including Township planning, maintenance and enforcement of building and construction codes and review of all property development plans through its application process.

The accounting policies of the segments are the same as those described in the summary of significant accounting policies. Amounts that are directly attributable to a number of segments have been allocated on a reasonable basis as follows:

<b>Taxation and payments-in-lieu</b>	Allocated to those segments that are funded by these amounts based on the net surplus for the year
<b>Ontario Municipal Partnership Fund Grants</b>	Allocated to segments based on the net surplus for the year
<b>Provincial Aggregate Levy</b>	Allocated to segments based on the net surplus for the year

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**The Corporation of the Township of Puslinch**  
**Notes to Financial Statements**

**December 31, 2018**

**16. Segmented Information (continued)**

<b>For the year ended December 31</b>	<b>General Government</b>	<b>Protection Services</b>	<b>Transportation Services</b>	<b>Recreational and Cultural Services</b>	<b>Planning and Development</b>	<b>2018 Total</b>
<b>Revenue</b>						
Taxation	\$ 893,454	\$ 933,255	\$ 1,950,166	\$ 174,738	\$ 94,412	\$ 4,046,025
Fees and user charges	3,800	148,769	-	128,048	126,631	407,248
Specific grants	86,706	19,117	341,552	68,973	-	516,348
OMPF grant	91,332	95,401	199,353	17,863	9,651	413,600
Provincial aggregate levy	62,132	64,900	135,618	12,152	6,565	281,367
Other revenue	398,722	40,720	76,430	116,670	482,471	1,115,013
	<b>1,536,146</b>	<b>1,302,162</b>	<b>2,703,119</b>	<b>518,444</b>	<b>719,730</b>	<b>6,779,601</b>
<b>Expenses</b>						
Salaries and benefits	875,444	508,333	607,756	228,098	264,828	2,484,459
Interest on debt	2,975	-	-	-	-	2,975
Materials and supplies	249,747	328,296	512,101	141,284	52,947	1,284,375
Contracted services	272,571	118,121	191,199	20,521	395,238	997,650
Other transfers	31,750	163,705	-	-	-	195,455
Rents and financial expenses	5,677	2,058	-	4,828	-	12,563
Amortization	34,408	115,241	1,191,623	111,278	-	1,452,550
Loss on sale of tangible capital assets	-	-	61,673	-	-	61,673
	<b>1,472,572</b>	<b>1,235,754</b>	<b>2,564,352</b>	<b>506,009</b>	<b>713,013</b>	<b>6,491,700</b>
<b>Annual surplus (deficit)</b>	<b>\$ 63,574</b>	<b>\$ 66,408</b>	<b>\$ 138,767</b>	<b>\$ 12,435</b>	<b>\$ 6,717</b>	<b>\$ 287,901</b>

**The Corporation of the Township of Puslinch**  
**Notes to Financial Statements**

**December 31, 2018**

**16. Segmented Information (continued)**

<b>For the year ended December 31</b>	<b>General Government</b>	<b>Protection Services</b>	<b>Transportation Services</b>	<b>Recreational and Cultural Services</b>	<b>Planning and Development</b>	<b>2017 Total</b>
<b>Revenue</b>						
Taxation	\$ 807,345	\$ 884,231	\$ 1,960,685	\$ 192,224	\$ -	\$ 3,844,485
Fees and user charges	3,376	150,909	-	134,652	118,440	407,377
Specific grants	110,822	3,861	-	61,194	-	175,877
OMPF grant	77,742	85,146	188,802	18,510	-	370,200
Provincial aggregate levy	57,812	63,317	140,399	13,765	-	275,293
Other revenue	274,135	30,221	4,699	22,920	588,946	920,921
Obligatory reserve fund revenue recognized	5,654	22,212	409,980	5,271	-	443,117
	<b>1,336,886</b>	<b>1,239,897</b>	<b>2,704,565</b>	<b>448,536</b>	<b>707,386</b>	<b>6,437,270</b>
<b>Expenses</b>						
Salaries and benefits	836,256	500,522	533,778	175,988	244,847	2,291,391
Interest on debt	8,792	-	-	-	-	8,792
Materials and supplies	193,185	326,814	517,173	154,772	68,753	1,260,697
Contracted services	180,248	109,218	183,841	31,444	291,354	796,105
Other transfers	32,475	167,707	-	-	-	200,182
Rents and financial expenses	8,354	639	-	4,902	-	13,895
Amortization	29,212	150,941	1,320,140	103,278	-	1,603,571
Loss on sale of tangible capital assets	-	-	96,424	-	-	96,424
	<b>1,288,522</b>	<b>1,255,841</b>	<b>2,651,356</b>	<b>470,384</b>	<b>604,954</b>	<b>6,271,057</b>
<b>Annual surplus (deficit)</b>	<b>\$ 48,364</b>	<b>\$ (15,944)</b>	<b>\$ 53,209</b>	<b>\$ (21,848)</b>	<b>\$ 102,432</b>	<b>\$ 166,213</b>



**The Corporation of the Township of Puslinch**  
**Schedule of Deferred Revenue**

**For the year ended December 31, 2018**

	Opening	Contributions Received	Investment Income	Revenue Recognized	Ending
<b>Obligatory Reserve Funds</b>					
Development charges	\$ 495,710	\$ 187,632	\$ 13,470	\$ (121,546)	\$ 575,266
Federal gas tax	11,579	223,880	344	(220,000)	15,803
Recreational land	276,950	113,455	7,368	(88,910)	308,863
Stormwater perpetual maintenance	25,733	33,455	-	-	59,188
Ontario Main Street Revitalization	-	44,135	562	-	44,697
	809,972	602,557	21,744	(430,456)	1,003,817
<b>Other</b>					
Recreation	45,197	45,588	-	(45,197)	45,588
Building permits	50,682	46,785	-	(50,682)	46,785
	\$ 905,851	\$ 694,930	\$ 21,744	\$ (526,335)	\$1,096,190



## **REPORT FIR-2019-002**

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TO: Mayor and Members of Council

FROM: Luis Gomes, Fire Chief

MEETING DATE: March 20, 2019

SUBJECT: Puslinch Fire and Rescue Service's Annual Report

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### **RECOMMENDATION**

**That Report FIR-2019-002 with respect to Puslinch Fire and Rescue Service's Annual Report be received for information.**

### **DISCUSSION**

#### **Purpose**

To formally inform Council of the 2018 Emergency Responses and other significant events the affected Puslinch Fire and Rescue Services.

#### **Background**

To continue the practice of reporting to Council and keeping council current of the services provided by our Fire Department.

#### **Financial Implications**

No financial Implications to the Township other than the operating expenses required to perform Emergency Response and other associated fire department services.

### **APPLICABLE LEGISLATION AND REQUIREMENTS**

*Fire Protection and Prevention Act, 1997, S.O. 1997, c. 4*

### **ATTACHMENTS**

2018 Fire Department Annual Report



# Puslinch Fire and Rescue Service Annual Report 2018

## *Significant Events/ Incidents/Trends*

## In 2018, the Puslinch Fire Department celebrated 50 years of service to our Puslinch Community

The celebration was held at the Puslinch Fire Hall on September 22<sup>nd</sup> and was well attended by Puslinch residents. The open house event included a light lunch, celebration cake, public safety education and fellowship. Speeches and medal presentations were performed by Wellington-Halton Hills MP Michael Chong, Wellington-Halton Hills MPP Ted Arnott, Puslinch Fire Chief Luis Gomes, Puslinch Deputy Chief Brad Churchill, Reverend Jane Swatridge, former Puslinch Fire Chief Doug Smith, former Puslinch Fire Chief Steven Goode, members of Council, Fire Captain Ken Tosh and Firefighter David Gunson.

It was a busy year with the Puslinch Fire Department (PFD) responding to 378 emergencies. PFD also hired 4 new recruits, promoted two firefighters to Acting Captains and one firefighter to Public Fire and Life Safety Educator. Four Firefighters have also formed our Critical Incident Stress Management Peer Support Team and have received the necessary training to support our first responders and their families with mental and emotional stress.



# 2018 Emergency Response Report

<b>ANNUAL REPORT:</b>					
<b>Response Type</b> (OFM Classification codes #1-9)		<b>2018</b>	2017	2016	<b>2018 \$ Loss</b>
<b>(1) Property Fires/Explosions</b>	Structure	<b>10</b>	13	9	<b>\$1,442,000</b>
	Vehicular	<b>21</b>	19	22	<b>\$239,000</b>
	Grass and Bush	<b>6</b>	11	10	<b>0</b>
<b>(2) Pre-Fire Conditions</b>	Other	<b>11</b>	15	9	<b>0</b>
<b>(3) False Fire Calls</b>		<b>67</b>	51	60	
<b>(4-5) Public Hazard</b>		<b>7</b>	15	10	
<b>(6) Rescue</b>		<b>135</b>	151	143	
<b>(7-8) Medical</b>		<b>62</b>	47	50	
<b>(9) Other Response</b>		<b>59</b>	37	32	
<b>Total Incidents</b>		<b>378</b>	359	345	
Estimated Total Dollar Loss Due to Fire		<b>\$1,681,000</b>	\$2,001,000	\$8,517,000	
Highway 401 Incidents		<b>103</b>	103	92	

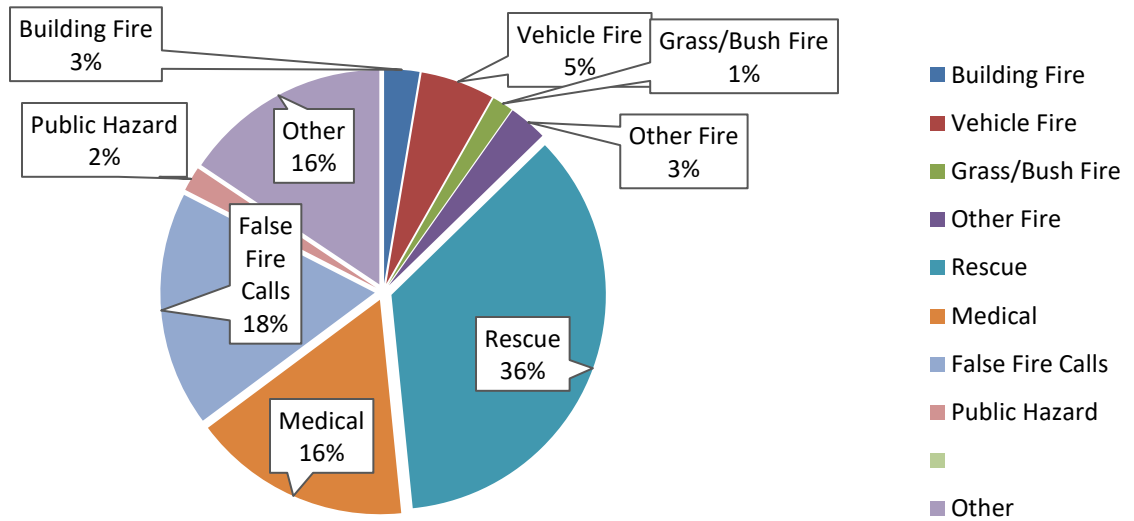
OFFICE OF THE FIRE MARSHAL  
AND EMERGENCY MANAGEMENT

December 31, 2018

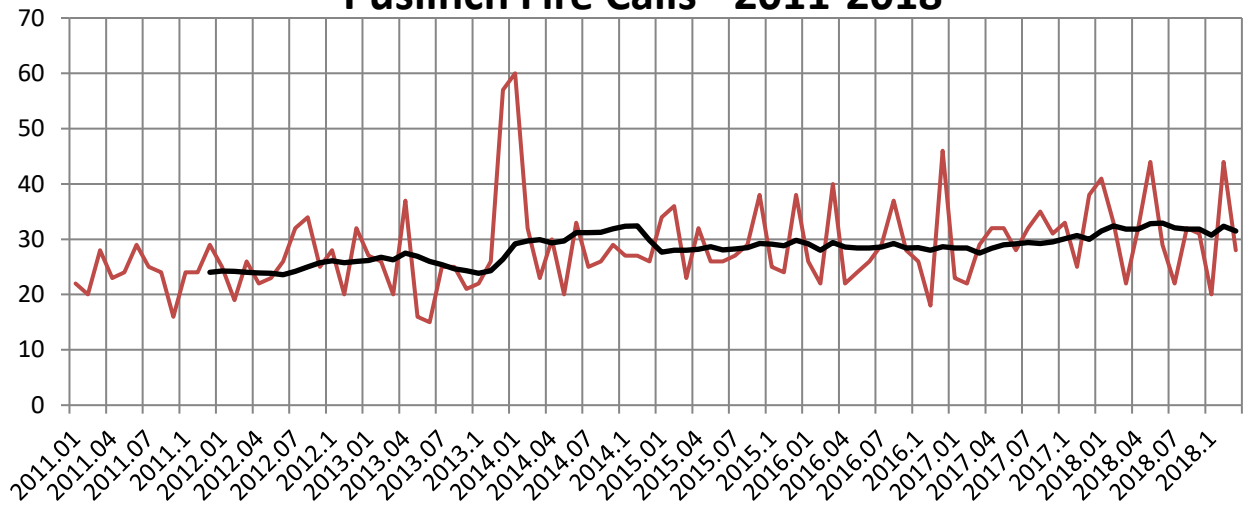
FIRE DEATHS in Ontario

Total fatal fires from <b>January 1 to December 31</b> for the years 2017 and 2018				
	2017		2018	
	Fatal fires	Fatalities	Fatal fires	Fatalities
Ontario fatal fires (except federal and First Nations properties) from January 1 to December 31	70	79	84	98
Fatal fires on federal and First Nations properties from January 1 to December 31	3	3	3	3
<b>Total</b>	<b>73</b>	<b>82</b>	<b>87</b>	<b>101</b>

## 2018 Emergency Calls



## Puslinch Fire Calls - 2011-2018



## **Public Education and Fire Prevention Activities in 2018**

Rotary Club Appreciation Brunch and monthly meeting attendance (donations received)

Travelled Road Post Fire Blitz

Puslinch Pioneer Fire Safety Messages

Wellington County Seniors Fire Safety Booklet

Mobile Home Resorts – Camp Fire Burn Policy and on site visits with owners

Parachute ESA Grant received

Puslinch 50th Anniversary

Home safe Home program throughout township with 178 homes visited, 122 homeowners received fire safety education and smoke alarm/CO alarm checks.

Fire Extinguisher Training at Sunrise Therapeutic Riding, Comco Pipe, Aberfoyle Metal Treaters and Pentalift.

Multiple Fire Investigations

Take a ride for MACKIDS

Kids Day - Aberfoyle Farmers Market

Canada Day celebrations

Aberfoyle Fall Fair

Mammoet Wellness Fair

Beaver Colony Tour

Family Day Celebrations at the PCC

City of Guelph - Safety Awareness Day for Grade 4-6 West End Community Centre

Safe Communities Day Marden

Aberfoyle Farmers Market

YMCA Day camp (Aberfoyle Community Centre)

Morrison Park Nursing Home - Presentation to Staff, fire drills and Inspection.

Aberfoyle Public School – Fire Safety presentations and school fire drill and evacuation.

## **Fire Department Training Subjects in 2018**

Red Cross Medical First Responder Program (Emergency Patient Care)

CPR and Defibrillation

Natural Gas Emergencies

Fire Fighter Survival

Post Incident Analysis Reviews

Rural Water Supply

Forcible Entry

Fire and Life Safety Delivery Education

Structural Fire Fighting Search and Rescue

Vehicle Extrication

Operations Level Rope Rescue

Fire Fighter Decontamination

Human Resource Management

Performance Appraisal Management

Driver Training (DriveWise Program and In-house training)

Ventilation

Fire Attack Techniques

Aerial Operations and Ladder Training

Fire Safety Inspections

Fire Ground Communications

Operations Level Confined Space Rescue

Building Construction

Fire Investigation

Township of Puslinch

Puslinch Incident Type Report (Summary)

Alarm Date Between {2018/01/01} And  
{2018/12/31}

Incident Type	Count	Pct of Incidents	Total Est Loss	Pct of Losses
<b>1</b>				
1 Fire	36	9.52%	\$1,681,000	99.70%
11 Overpressure Rupture (no fire, e.g. steam boilers)	1	0.26%	\$0	0.00%
	<b>37</b>	<b>9.79%</b>	<b>\$1,681,000</b>	<b>99.70%</b>
<b>2</b>				
21 Overheat (no fire, e.g. engines, mechanical devices)	2	0.53%	\$0	0.00%
23 Open air burning/unauthorized controlled burning	8	2.12%	\$0	0.00%
29 Other pre fire conditions (no fire)	1	0.26%	\$0	0.00%
	<b>11</b>	<b>2.91%</b>	<b>\$0</b>	<b>0.00%</b>
<b>3</b>				
3 NO LOSS OUTDOOR fire (see exclusions)	7	1.85%	\$0	0.00%
31 Alarm System Equipment - Malfunction	13	3.44%	\$0	0.00%
32 Alarm System Equipment - Accidental activation (exc)	4	3.70%	\$0	0.00%
34 Human - Perceived Emergency	2	0.53%	\$0	0.00%
35 Human - Accidental (alarm accidentally activated)	2	0.53%	\$0	0.00%
36 Authorized controlled burning - complaint	4	1.06%	\$0	0.00%
37 CO false alarm - perceived emergency (no CO present)	10	2.65%	\$0	0.00%
38 CO false alarm - equipment malfunction (no CO present)	2	3.17%	\$0	0.00%
39 Other False Fire Call	3	0.79%	\$0	0.00%
	<b>67</b>	<b>17.72%</b>	<b>\$0</b>	<b>0.00%</b>
<b>4</b>				
42 Gas Leak - Propane	1	0.26%	\$0	0.00%
	<b>1</b>	<b>0.26%</b>	<b>\$0</b>	<b>0.00%</b>
<b>5</b>				
50 Power Lines Down, Arcing	5	1.32%	\$0	0.00%
53 CO incident, CO present (exc false alarms)	1	0.26%	\$0	0.00%
	<b>6</b>	<b>1.59%</b>	<b>\$0</b>	<b>0.00%</b>
<b>6</b>				
61 Vehicle Extrication	4	1.06%	\$0	0.00%
62 Vehicle Collision	124	32.80%	\$5,000	0.29%
67 Water Rescue	2	0.53%	\$0	0.00%
69 Other Rescue	2	0.53%	\$0	0.00%



Township of Puslinch

Puslinch Incident Type Report (Summary)

Alarm Date Between {2018/01/01} And  
{2018/12/31}

Incident Type	Count	Pct of Incidents	Total Est Loss	Pct of Losses
<b>6</b>				
	135	35.71%	\$5,000	0.29%
<b>7</b>				
701 Oxygen administered	3	0.79%	\$0	0.00%
702 CPR administered	4	1.06%	\$0	0.00%
71 Asphyxia, Respiratory Condition	5	1.32%	\$0	0.00%
73 Seizure	4	1.06%	\$0	0.00%
76 Chest pains or suspected heart attack	7	1.85%	\$0	0.00%
	<b>23</b>	<b>6.08%</b>	<b>\$0</b>	<b>0.00%</b>
<b>8</b>				
84 Medical Aid Not Required on Arrival	3	0.79%	\$0	0.00%
85 Vital signs absent, DOA	2	0.53%	\$0	0.00%
88 Accident or illness related - cuts, fractures, per	5	2.12%	\$0	0.00%
89 Other Medical/Resuscitator Call	13	3.44%	\$0	0.00%
898 Medical/resuscitator call no action required	13	3.44%	\$0	0.00%
	<b>39</b>	<b>10.32%</b>	<b>\$0</b>	<b>0.00%</b>
<b>9</b>				
911 Assisting Other FD: Automatic Aid	2	0.53%	\$0	0.00%
92 Assistance to Police (exc 921 and 922)	1	0.26%	\$0	0.00%
94 Other Public Service	2	0.53%	\$0	0.00%
96 Call cancelled on route	29	7.67%	\$0	0.00%
97 Incident not found	15	3.97%	\$0	0.00%
98 Assistance not required by other agency	8	2.12%	\$0	0.00%
99 Other Response	2	0.53%	\$0	0.00%
	<b>59</b>	<b>15.61%</b>	<b>\$0</b>	<b>0.00%</b>

Total Incident Count: 378

Total Est Loss:

\$1,686,000



## **REPORT FIR-2019-003**

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TO: Mayor and Members of Council

FROM: Luis Gomes, Fire Chief

MEETING DATE: March 20, 2019

SUBJECT: Establishing and Regulating Bylaw for Puslinch Fire and Rescue Services (Revision)

File: C01FIR – Fire Establishing and Regulating By-law

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### **RECOMMENDATION**

**That Report FIR-2019-003 Establishing and Regulating Bylaw for Puslinch Fire and Rescue Services (Revision) be received for information;**

**And that Council passes an Establishing and Regulating Bylaw for Puslinch Fire and Rescue Services attached as Schedule A of Report FIR-2019-003;**

**And that Council authorizes adding to the Township's insurance policy Volunteer accident coverage through the Township's Insurance provider.**

### **DISCUSSION**

#### **Background**

Report ADM 2018-003 Term of Council 2014 – 2018 Goals and Objectives Update, Schedule "C" Policy Review - States that the Establishing and Regulating Bylaw for Puslinch Fire and Rescue Services, be reviewed and recommended changes be presented to council. The Fire Master Plan also suggested that the By-law be reviewed and updated accordingly.

#### **Purpose**

The following is recommended as proposed changes from the previously submitted draft Establishing and Regulating Bylaw for Puslinch Fire and Rescue Services in Report FIR 2019-001.

Previous draft stated:

- 13.3 The Fire Department may request other persons present at a fire to assist in;
- (a) extinguishing fires;
  - (b) pulling down or demolishing buildings or structures to prevent the spread of fire;
  - (c) crowd and traffic control; or
  - (d) suppression of fires or other hazardous conditions in other reasonable ways.

New (revised) draft states:

- 13.3 The Fire Department may request other persons present at a fire to assist in;
- (a) pulling down or demolishing buildings or structures to prevent the spread of fire;
  - (b) crowd and traffic control; or
  - (c) tasks as needed and as directed by incident command, while maintaining a safe distance from any hazardous areas and conditions and ensuring the safety of everyone at all times.

### **Financial Implications**

A cost of \$150 per annum for Volunteer Accident Coverage through Frank Cowan Company, for any volunteers that the Township engages to perform any duties.

### **APPLICABLE LEGISLATION AND REQUIREMENTS**

Fire Protection and Prevention Act, 1997, S.O. 1997, c. 4

### **ATTACHMENTS**

Draft By-law Establishing and Regulating Bylaw for Puslinch Fire and Rescue Services  
(Revision)

# THE CORPORATION OF THE TOWNSHIP OF PUSLINCH

## BY-LAW NUMBER xxx-2019

Being a by-law to repeal By-law 12/10 and to enact a new Fire Department Establishing and Regulating By-law for the Corporation of the Township of Puslinch.

**WHEREAS** the Fire Protection and Prevention Act, 1997, S.O. 1997, c 4, as amended, requires every municipality to establish a program in the municipality which must include public education with respect to fire safety and certain components of fire prevention and to provide such other Fire Protection Services as it determines may be necessary in accordance with its needs and circumstances;

**AND WHEREAS** the FPPA permits a municipality, in discharging these responsibilities, to establish a Fire Department;

**AND WHEREAS** the FPPA permits a Council of a municipality to establish, maintain and operate a Fire Department for all or any part of the municipality;

**AND WHEREAS** the FPPA requires a Fire Department to provide fire suppression services and permits the Fire Department to provide other Fire Protection Services in the municipality;

**NOW THEREFORE** the Council of the Corporation of The Township of Puslinch enacts as follows:

### 1. DEFINITIONS

In this by-law, unless the context otherwise requires;

- 1.1 "Approved" means approved by the Council;
- 1.2 "CAO" means the person appointed by Council as a Chief Administrative Officer for the Corporation;
- 1.3 "Confined Space" means any area not designed for human occupancy that has limited or restricted means for egress, normally having only one way in or out (e.g. tanks, silos, storage bins, hoppers, vaults, tunnels);
- 1.4 "Corporation" means the Corporation of the Township of Puslinch;
- 1.5 "Council" means the Council of the Corporation;
- 1.6 "Fire Chief" means the person appointed by Council as a Fire Chief for the Corporation and is ultimately responsible to Council as defined in the FPPA;
- 1.7 "Deputy Fire Chief" means the person appointed by Council as a Deputy Fire Chief to act on behalf of the Fire Chief in the case of an absence or a vacancy in the office of the Fire Chief;
- 1.8 "Division" means a Division of the Fire Department as provided for in this By-law;
- 1.9 "Fire Department" means the Township of Puslinch Fire Department;
- 1.10 "FPPA" means the Fire Protection and Prevention Act, 1997, S.O. 1997, c. 4, as may be amended from time to time, or any successor legislation, and any regulation made there under;
- 1.11 "Fire Protection Services" includes fire prevention, fire safety education, fire suppression, communications and training of persons involved in the provision of Fire Protection Services, rescue and emergency services and the delivery of all those services;

- 1.12 "High Angle" means any rescue attempt that requires rope and related equipment to safely gain access to, and remove victims from, hazardous geographical areas with limited access such as cliffs, above or below grade structures, silos by means of a rope system;
- 1.13 "Member" means any person employed in or appointed to Puslinch Fire and Rescue and assigned to undertake Fire Protection Services;
- 1.14 "NFPA" means National Fire Protection Association;
- 1.15 "Water Rescue" means any incident involving the rescue or removal of a victim from any body of water, moving or still such as lakes, ponds, rivers, flooding.

## **2. ESTABLISHMENT**

- 2.1 The Fire Department is continued under this By-law to provide Fire Protection Services for the Corporation and the Head of the Department shall be known as the Fire Chief.

## **3. COMPOSITION**

- 3.1 The Fire Department shall consist of the Fire Chief, Deputy Fire Chief(s), Captains, other officers, firefighters, administrative support staff and any other person as may be authorized or considered necessary from time to time by Council for the Fire Department to perform Fire Protection Services.

## **4. EMPLOYMENT**

- 4.1 The Fire Chief appoints qualified persons as members of the Fire Department subject to the approved Puslinch Fire Department hiring process and the Corporation's Hiring Policy.
- 4.2 A person is qualified to be appointed a member of the Fire Department for firefighting duties who:
  - Is not less than 18 years of age;
  - Resides within the Township of Puslinch or within close proximity to a Township of Puslinch Fire Station;
  - Passes such aptitude tests as may be required by the Fire Chief;
  - Passes such medical fitness tests as may be required by the Fire Chief;
- 4.3 A person appointed as a member of the Fire Department shall begin as an auxiliary firefighter or a probationary firefighter for suppression firefighting duties. A probationary firefighter shall be on probation for a period of twelve months during which he/she shall receive training and examinations as required by the Fire Chief.
- 4.4 Prior to the completion of the probationary period, the Fire Chief shall review their performance as a firefighter. If a probationary member appointed to provide fire protection services fails any such examinations, the Fire Chief may recommend to the CAO that their probation be extended or he/she be dismissed, in accordance with Corporation's Policies.

## **5. TERMS AND CONDITIONS OF EMPLOYMENT**

- 5.1 Subject to the FPPA, the remuneration and other terms and conditions of employment or appointment of the members and administrative support staff that comprise the Fire Department shall be in accordance with the Corporation's policies, procedures and programs.

## **6. ORGANIZATION**

- 6.1 The Fire Department shall be structured in conformance with the approved Organizational Chart (Appendix B). Any additional (new) positions to the Organizational Chart, such as those recommended in the Master Fire Plan requires the approval of Council.
- 6.2 The Fire Department shall be organized into Divisions such as:
- Fire Prevention;
  - Fire Suppression;
  - Training;
  - Public Education and
  - Administrative Services.
- 6.3 The Fire Chief, with prior approval of the CAO, may re-organize or eliminate Divisions, establish other Divisions, do all or any of these things, or any combination of them as may be required to ensure the proper administration and efficient operation of the Fire Department. The Fire Chief may assign or re-assign such members to a Division to assist in the administration and operation of the Division. The effective management of Fire Protection Services for the Corporation must maintain the Corporation's approved budget or as otherwise approved by Council.

## **7. CORE SERVICES**

- 7.1 For the purposes of this By-law core services provided by the Fire Department will be as per Appendix "A" which forms part of this By-law.
- 7.2 Nothing in this By-law will restrict the Fire Department to providing only core services or limit the provisions of Fire Protection Services.
- 7.3 The Corporation will strive to meet the following emergency response objectives:
- (a) Initial Response Staffing Performance Objective of an initial response deployment of four firefighters to all fire related emergency calls;
  - (b) Depth of Response Staffing Performance Objective of a depth of response deployment to all fire related emergency calls of four firefighters to low risk occupancies, 14 firefighters to moderate risk occupancies, and 24 firefighters to high risk occupancies.
- 7.3.1 The Corporation will strive to meet the following time performance objective:
- (a) Corporate response time performance objective referenced within the NFPA 1720 Rural Area Demand Zone including a minimum of six firefighters responding within a 14 minute response time (turnout time + travel time) with a performance objective of 80%.

## **8. RESPONSIBILITIES AND AUTHORITY OF FIRE CHIEF**

- 8.1 The Fire Chief is responsible to Council, through the CAO, for the:
- (a) proper administration and operation of the Fire Department including the preparation of an annual budget;
  - (b) delivery of Fire Protection Services.
- 8.2 The Fire Chief is authorized to make:
- (a) general orders, directives, guidelines, procedures, rules, and regulations and to take such other measures as the Fire Chief may consider necessary for the management of the Fire Department, the prevention, control and

extinguishment of fires, the protection of life and property, and the management of emergencies including:

- i. the care and protection of all property belonging to the Fire Department;
- ii. arranging for the provision of necessary and proper facilities, apparatus, equipment, services and supplies for the Fire Department;
- iii. determining and establishing the qualifications and criteria for employment or appointment and the duties of all members and administrative support staff;
- iv. utilizing members and staff of the Fire Department, to assist in the performance of his/her duties, as may be required from time to time;
- v. the conduct and the discipline of members and administrative support staff;
- vi. liaising with any union or association representing firefighters or staff of the Fire Department;
- vii. liaising with the Office of the Fire Marshal of Ontario and any other office or organization;
- viii. preparing and, upon approval by the Council, implementing and maintaining a Master Fire Service Plan and program for the Corporation;
- ix. coordinating any emergency fire service plan and program, assisting in the preparation, implementation and maintenance of any emergency plans, organizations, services or measures;
- x. directing any emergency plan established by the Province of Ontario or the Government of Canada;
- xi. coordinating with and assisting any other public official in an emergency declared by the Mayor of the Corporation, the Premier of Ontario or the Governor in Council;
- xii. reporting to the appropriate crown attorney or other prosecutor or law enforcement officer or other officer that the facts upon the evidence in any case in which there is reason to believe that a fire has been the result of criminal intent or negligence or in which there is reason to believe an offence has been committed under the FPPA;
- xiii. keeping an accurate record, in convenient form for references, of all fires, rescues and emergencies responded to by the Fire Department;
- xiv. keeping such other records as may be required by the Corporation and the FPPA in accordance with the Records Retention By-law;
- xv. preparing and presenting the annual report of the Fire Department to Council.

8.3 The Fire Chief shall be responsible for the:

- (a) administration and enforcement of this By-law; and all general orders, policies, procedures, rules, and regulations made under this By-law;
- (b) enforcement of any other By-laws of the Corporation respecting Fire Protection Services;
- (c) periodic review of such By-laws;
- (d) periodic review, amendment or termination of any general orders, procedures, rules, and regulations made by the Fire Chief under this By-law..

8.4 The Fire Chief shall have all powers, rights and duties assigned to a Fire Chief under the FPPA including without limitations the authority to enforce compliance with the Ontario Fire Code. The FPPA also provides 'Under Powers of the Fire Chief' the authority to designate certain duties to others.

8.5 The Fire Chief shall report all fires to the Fire Marshal as required by the FPPA.

## **9. DEPUTY FIRE CHIEF**

9.1 The Deputy Fire Chief shall:

- (a) be the second ranking officer of the Fire Department; and
- (b) be subject to and obey all orders of the Fire Chief; and
- (c) perform such duties as are assigned to him or her by the Fire Chief; and
- (d) act on behalf of the Fire Chief in case of absence or a vacancy in the office of the Fire Chief.

## **10. SUPERVISION**

10.1 The Members and administrative support staff of the Fire Department while on duty shall be under the direction and control of the Fire Chief or the next ranking officer present in any place.

## **11. GENERAL DUTIES AND RESPONSIBILITIES**

11.1 Every Member and administrative support staff person shall:

- (a) conduct themselves in accordance with general orders, policies, procedures rules and regulations of the Fire Department; and
- (b) give their whole and undivided attention while on duty to the efficient operation of the Fire Department; and
- (c) shall perform the duties assigned to them to the best of their ability in accordance with the FPPA and any collective agreement or other written agreement that may be applicable.

## **12. PROPERTY**

12.1 Employees must not use the Corporation's property, vehicles, equipment, supplies or services for activities not associated with the discharge of official duties.

12.2 Employees shall not use the Corporation's property, vehicles, equipment, supplies or services for personal gain.

12.3 No person shall willfully damage any apparatus, equipment or other property belonging to or used by the Fire Department.

12.4 All persons shall abide by the Corporation's Staff Code of Conduct.

## **13. FIRE SUPPRESSION**

13.1 The Fire Department may suppress any fire, or other hazardous condition by extinguishing it or by other reasonable action and, for this purpose, may enter private property, if necessary, to do so.

13.2 The Fire Department may pull down or demolish any building or structure when considered necessary to prevent the spread of fire.

13.3 The Fire Department may request other persons present at a fire to assist in;

- (a) pulling down or demolishing buildings or structures to prevent the spread of fire;
- (b) crowd and traffic control; or
- (c) tasks as needed and as directed by incident command, while maintaining a safe distance from any hazardous areas and conditions and ensuring the safety of everyone at all times.

## **14. REFUSAL TO LEAVE**



- 14.1 No person present at a fire shall refuse to leave the immediate vicinity when required to do so by a member of the Fire Department.

## **15. CONDUCT AT FIRES**

- 15.1 During a fire, and during a fire investigation and until the area is safe and secure, no person, either on foot or with a vehicle of any kind, shall enter or remain upon or within;
- (a) The portion of any street or lane upon which the site of the fire abuts or upon any street or lane for a distance of fifteen (15) metres on each side of the property damaged by fire; and
  - (b) Any other street, lane or other area or part thereof in the vicinity of the fire, as may be identified by the Fire Chief or the next ranking officer present at the fire.
- 15.2 The provisions of section 15.1 shall not apply to a resident of any street, lane or within an identified area or to any person authorized to enter or remain by an officer of the Fire Department or by a police officer.

## **16. EMERGENCY RESPONSES OUTSIDE THE LIMITS OF THE MUNICIPALITY**

- 16.1 The Fire Department shall not respond to a call with respect to a fire or emergency outside the territorial limits of the Corporation except with respect to a fire or emergency;
- (a) That, in the opinion of the Fire Chief or designate of the Fire Department:
    - i. threatens property in the territorial limits of the Corporation; or
    - ii. property situated outside the territorial limits of the Corporation that is owned or occupied by the Corporation; or
    - iii. on property beyond the territorial limits of the Corporation where it is determine immediate action is necessary to preserve life or property and the appropriate fire department is notified to respond and assume command or establish alternative measures, acceptable to the Fire Chief or designate.
  - (b) In a municipality with which an approved automatic aid or mutual aid agreement has been entered into to provide Fire Protection Services;
  - (c) On property with which an approved agreement has been entered into with any person or corporation to provide Fire Protection Services;
  - (d) At the discretion of the Fire Chief, to a municipality authorized to participate in any regional mutual aid plan established by a fire coordinator appointed by the Fire Marshal or any other similar reciprocal plan or program;

## **17. INTERFERENCE**

- 17.1 No person shall impede or interfere with or hinder a member of the Fire Department in the performance of his/her duties.

## **18. FIRE ALARM**

- 18.1 No person shall prevent, obstruct or interfere in any manner with the communication of a fire alarm to the Fire Department or with a member of the Fire Department responding to a fire alarm that has been activated.

## **19. OFFENCES**

- 19.1 Every person who contravenes any provisions of this By-law is guilty of an offence and on conviction is liable to the penalty established by the provincial Offences Act, R.S.O.1990, c P.33, as may be amended or replaced from time to time, inclusive of costs.

**20. CONFLICT**

20 .1 Where this By-law may conflict with any other By-law of the Corporation, this By-law shall supersede and prevail over that other By-law to the extent of the conflict.

**21. SEVERABILITY**

21.1 If any or part of this By-law is found to be illegal or beyond the power of the Corporation, such section or part or item shall be deemed to be severable and all other sections or parts of this By-law shall be deemed to be separate and independent there from and to enacted as such.

**22. REPEAL**

22.1 That By-law 12/10 is hereby repealed.

**READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS xxx DAY OF March 2019.**

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James Seeley, Mayor

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Karen Landry, CAO/Clerk

DRAFT

## **APPENDIX "A"**

### **CORE SERVICES**

#### **1. FIRE SUPPRESSION AND EMERGENCY RESPONSE**

- 1.1 Fire suppression services shall be delivered in both an offensive and defensive mode and shall include search and rescue operations, forcible entry, ventilation, protecting exposures, salvage and overhaul as appropriate.
- 1.2 Emergency pre-hospital care responses and medical acts such as Defibrillation, CPR, and the Emergency Medical Responders Program or as approved by a base hospital or a medical director, shall be maintained.
- 1.3 Specialized technical rescue services at a NFPA Technical level shall include Vehicle Rescue and Water/Ice rescue services in accordance with available resources, NFPA Operations level services shall be provided for Confined Space, Rope Rescue and Hazardous Materials Response. All other specialized technical rescues will be at NFPA awareness level.
- 1.4 All training will match the response criteria and comply with Section 21 Guidelines, Puslinch Fire Department Operating Guidelines, Township Policies, applicable provincial legislation and NFPA standards.

#### **2. FIRE PREVENTION**

- 2.1 Enforcing the Ontario Fire Code by conducting comprehensive inspections, complaint, request, retrofit, or self initiated, of all classes of buildings and occupancies in the territorial limits of the Corporation.
- 2.2 Record and report all findings and issue orders to improve fire safety.
- 2.3 Where directed, determine the origin and cause of fires.
- 2.4 Responsible for Fire Safety Planning, which involves liaison with architects, consulting engineers, contractors and owners to ensure fire safety requirements are met.
- 2.5 Examine plans and specifications to ensure life safety requirements have been met in accordance with the Ontario Fire Code and Ontario Building Code.
- 2.6 Prepare reports, letters, and orders in accordance within applicable legislation requirements.
- 2.7 Perform other duties as assigned.
- 2.8 The Ontario Fire Code, Fire Protection and Prevention Act, Building Code, NFPA and other related standards, legislation and reference materials may be used as reference guides for Puslinch Fire & Rescue Fire Prevention activities as approved by the Fire Chief.

#### **3. FIRE SAFETY EDUCATION**

- 3.1 Distribution of fire and life safety information and public education programs shall be administered in accordance with the FPPA and guidelines of the Fire Department.
- 3.2 A residential home fire safety awareness program shall be ongoing.
- 3.3 Smoke alarms for residential occupancies shall be provided to those in need.
- 3.4 Fire and life safety communiqués shall be distributed to the media on a regular basis.
- 3.5 The Fire Department shall maintain at least one Public Fire and Life Safety Educator certified to NFPA Standard 1035.

#### **4. EMERGENCY DISPATCHING AND COMMUNICATIONS**

- 4.1 That Emergency Dispatching and Fire Service communications be provided by a service provider that is in compliance with the requirements of the National Fire Protection Association for dispatch times and all standards under the Fire Protection and Prevention Act.

DRAFT

**APPENDIX "B"**

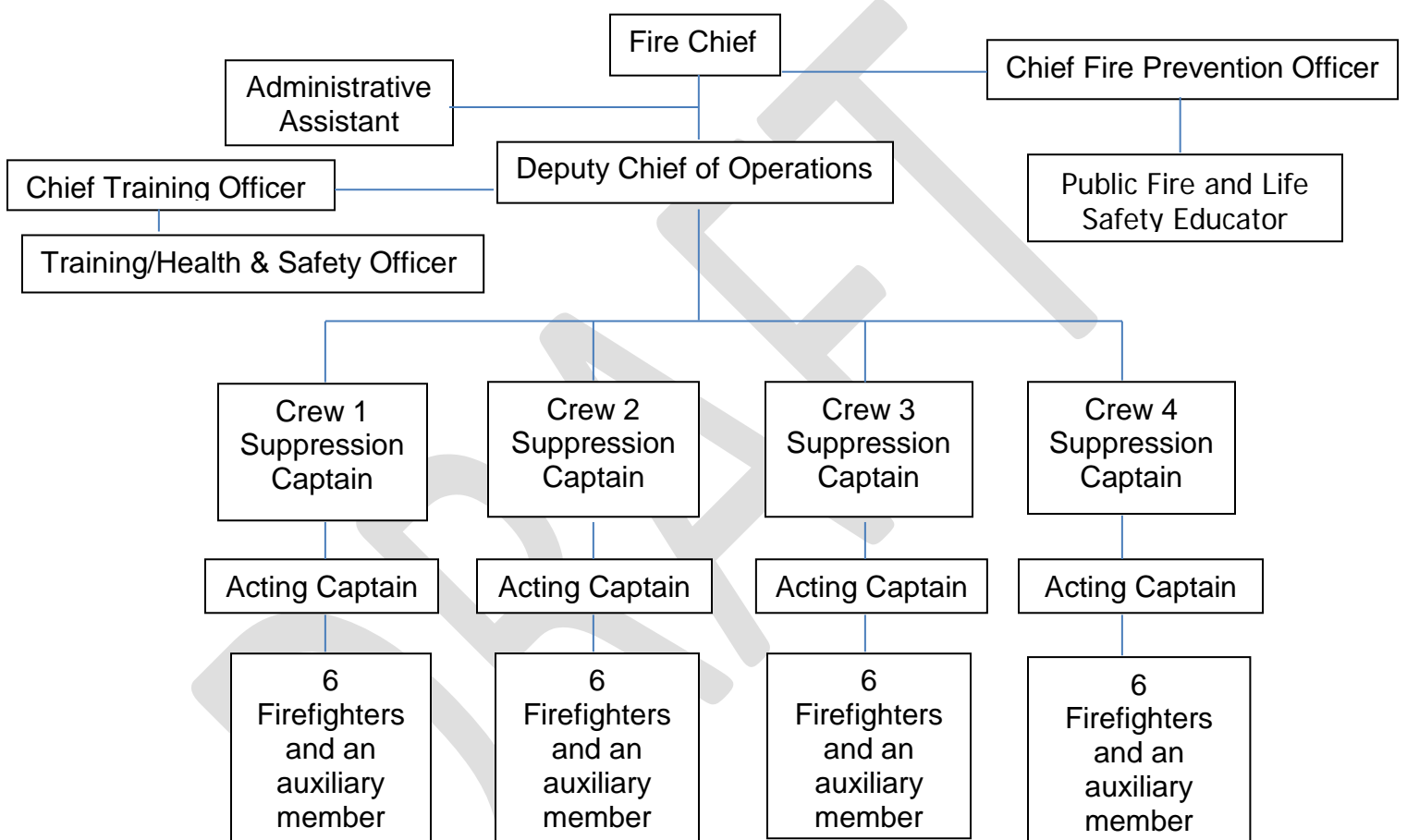
**Fire Department Organizational Chart**

**Puslinch Fire & Rescue Services**

**Organizational Chart**

The Puslinch community is presently served for fire protection services by its own community fire department. Puslinch Fire and Rescue Services is staffed by 43 personnel. The organizational chart is as follows:

Organizational chart:





## **REPORT FIN-2019-014**

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TO: Mayor and Members of Council

FROM: Mary Hasan, Director of Finance/Treasurer

MEETING DATE: March 20, 2019

SUBJECT: Fourth Quarter Financial Report – 2018  
File: C11 – FIN and F05 – FIN

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### **RECOMMENDATIONS**

**THAT Report FIN-2019-014 regarding the Fourth Quarter Financial Report – 2018 be received.**

#### Background

Council receives a summary of the Township finances on a quarterly basis.

#### Purpose

The purpose of this report is to provide Council a summary of the Township finances for the Fourth Quarter of 2018 (October, November, December).

#### **Financial Implications**

There are no financial implications associated with this report.

#### **Applicable Legislation and Requirements**

*None*

#### **Attachments**

Schedule A – Departmental Detail  
Schedule B – Expense and Revenue Summary  
Schedule C – Other Financial Data  
Schedule D – Cheque Registers

**Report FIN-2019-014 - Fourth Quarter Financial Report - 2018**  
**Schedule A - Departmental Detail**

		Current Qtr	Quarterly		\$ Budget	2018	%	
Description		Actuals	Budget	YTD Actuals	YTD Budget	Remaining	Budget	Remaining
<b>Building</b>								
<b>Building Expenditures</b>								
<b>Building Maintenance</b>								
	Municipal Office Costs Recovered from Building Department	\$20,038	\$5,526	\$20,038	\$22,103	\$2,065	\$22,103	9%
<b>Contract Services/Professional Fees</b>								
	Contract Services	\$4,607	\$6,495	\$17,757	\$25,982	\$8,224	\$25,982	32%
	Professional Fees - Audit	\$0	\$1,500	\$5,007	\$6,000	\$993	\$6,000	17%
	Professional Fees - Engineering	\$97,453	\$32,501	\$244,425	\$130,004	-\$114,421	\$130,004	-88%
	Professional Fees-Legal	\$4,983	\$2,113	\$6,791	\$8,450	\$1,659	\$8,450	20%
<b>Materials and Supplies</b>								
	Advertising	\$39	\$328	\$3,212	\$1,310	-\$1,902	\$1,310	-145%
	Clothing, Safety Allowance	\$158	\$158	\$373	\$630	\$257	\$630	41%
	Signage	\$0	\$25	\$0	\$100	\$100	\$100	100%
<b>Office Equipment and Supplies</b>								
	Computer Software & Hardware	\$325	\$63	\$380	\$250	-\$130	\$250	-52%
	Office Supplies	\$759	\$1,250	\$4,020	\$5,000	\$980	\$5,000	20%
<b>Professional Development</b>								
	Employee Travel - Accomodations	\$0	\$1,000	\$0	\$4,000	\$4,000	\$4,000	100%
	Employee Travel - Meals	\$0	\$375	\$125	\$1,500	\$1,375	\$1,500	92%
	Membership and Subscription Fees	\$0	\$782	\$1,904	\$3,127	\$1,223	\$3,127	39%
	Professional Development	\$2,638	\$2,538	\$8,138	\$10,150	\$2,012	\$10,150	20%
<b>Salaries, Wages and Benefits</b>								
	FT Benefits	\$4,575	\$9,339	\$21,405	\$37,358	\$15,952	\$37,358	43%
	FT Wages	\$35,445	\$52,406	\$140,975	\$209,624	\$68,649	\$209,624	33%
	Manulife Benefits	\$2,852	\$6,142	\$12,710	\$24,570	\$11,860	\$24,570	48%
	OT Wages	\$0	\$125	\$0	\$500	\$500	\$500	100%
	PT Benefits	\$181	\$153	\$651	\$610	-\$41	\$610	-7%
	PT Wages	\$2,152	\$1,654	\$8,060	\$6,617	-\$1,442	\$6,617	-22%

**Report FIN-2019-014 - Fourth Quarter Financial Report - 2018**  
**Schedule A - Departmental Detail**

Description	Current Qtr	Quarterly	YTD Actuals	YTD Budget	\$ Budget	2018	%
	Actuals	Budget			Remaining	Budget	Remaining
WSIB	\$1,046	\$1,684	\$4,809	\$6,736	\$1,927	\$6,736	29%
<b>Utilities</b>							
Communication(phone, fax, intern)	\$439	\$838	\$2,389	\$3,350	\$961	\$3,350	29%
Emergency Management	\$383	\$317	\$1,157	\$1,269	\$112	\$1,269	9%
Fuel	\$1,461	\$375	\$1,461	\$1,500	\$39	\$1,500	3%
Insurance	\$1,596	\$4,685	\$18,720	\$18,739	\$19	\$18,739	0%
Postage	\$663	\$1,069	\$3,186	\$4,275	\$1,089	\$4,275	25%
Service Charges	\$632	\$2,500	\$2,058	\$10,000	\$7,942	\$10,000	79%
<b>Vehicles and Equipment</b>							
Mileage	\$468	\$1,000	\$514	\$4,000	\$3,486	\$4,000	87%
Vehicle Maintenance	\$18	\$150	\$470	\$600	\$130	\$600	22%
Vehicle Plates	\$120	\$30	\$120	\$120	\$0	\$120	0%
<b>Expenditures Total</b>	<b>\$183,031</b>	<b>\$137,119</b>	<b>\$530,858</b>	<b>\$548,475</b>	<b>\$17,617</b>	<b>\$548,475</b>	<b>3%</b>
<b>Revenues</b>							
<b>Permits &amp; Other Development Fees</b>							
Revision to a Permit	-\$1,872	-\$624	-\$6,240	-\$2,496	\$3,744	-\$2,496	-150%
Transfer of Permit	-\$156	-\$39	-\$156	-\$156	\$0	-\$156	0%
<b>Recoveries</b>							
Other Recoveries	\$0	-\$125	\$0	-\$500	-\$500	-\$500	100%
<b>User Fees, Licenses and Fines</b>							
Alternative Solution Application	\$0	-\$125	\$0	-\$500	-\$500	-\$500	100%
Demolition Permits	-\$468	-\$88	-\$2,496	-\$350	\$2,146	-\$350	-613%
Designated Structures Permit	-\$416	-\$312	-\$2,912	-\$1,248	\$1,664	-\$1,248	-133%
Farm Building Permits	-\$4,504	-\$676	-\$46,039	-\$2,704	\$43,335	-\$2,704	-1603%
Institutional, Commercial & Industrial Building Permits	-\$30,723	-\$9,103	-\$35,626	-\$36,412	-\$786	-\$36,412	2%
Occupancy Permits	-\$1,872	-\$1,248	-\$6,965	-\$4,992	\$1,973	-\$4,992	-40%
Reproduction of Drawings Fees	\$0	-\$38	-\$200	-\$150	\$50	-\$150	-33%
Residential Building Permits	-\$37,922	-\$76,948	-\$345,147	-\$307,792	\$37,355	-\$307,792	-12%
Sign Permits	-\$260	-\$130	-\$1,040	-\$520	\$520	-\$520	-100%



**Report FIN-2019-014 - Fourth Quarter Financial Report - 2018**  
**Schedule A - Departmental Detail**

Description	Current Qtr	Quarterly	YTD Actuals	YTD Budget	\$ Budget	2018	%
	Actuals	Budget			Remaining	Budget	Remaining
Septic System Permit - New	-\$10,452	-\$4,992	-\$33,883	-\$19,968	\$13,915	-\$19,968	-70%
Septic System Permit - Alter	\$0	-\$585	-\$468	-\$2,340	-\$1,872	-\$2,340	80%
Re-inspection fees	\$0	-\$117	\$0	-\$468	-\$468	-\$468	100%
Tent or Marquee Fee	\$728	-\$195	-\$1,092	-\$780	\$312	-\$780	-40%
Online Service Fee	-\$73	-\$1,250	-\$168	-\$5,000	-\$4,832	-\$5,000	97%
<b>Revenues Total</b>	<b>-\$87,991</b>	<b>-\$96,594</b>	<b>-\$482,433</b>	<b>-\$386,376</b>	<b>\$96,057</b>	<b>-\$386,376</b>	<b>-25%</b>

**Report FIN-2019-014 - Fourth Quarter Financial Report - 2018**  
**Schedule A - Departmental Detail**

Description		Current Qtr Actuals	Quarterly Budget	YTD Actuals	YTD Budget	\$ Budget Remaining	2018 Budget	% Remaining
<b>By-law</b>								
<b>By-law</b>								
<b>Expenditures</b>								
<b>Contract Services/Professional Fees</b>								
	Contract Services	\$2,901	\$3,090	\$9,494	\$12,360	\$2,866	\$12,360	23%
	Livestock Loss	\$280	\$375	\$1,766	\$1,500	-\$266	\$1,500	-18%
	Professional Fees - Engineering & Environmental	\$1,491	\$2,548	\$3,981	\$10,193	\$6,212	\$10,193	61%
	Professional Fees - Legal	\$1,003	\$24,370	\$64,066	\$97,480	\$33,414	\$97,480	34%
<b>Materials and Supplies</b>								
	Advertising	\$263	\$375	\$768	\$1,500	\$732	\$1,500	49%
	Signage	\$204	\$325	\$794	\$1,300	\$506	\$1,300	39%
	Dog Tags	\$0	\$63	\$216	\$250	\$34	\$250	14%
<b>Office Equipment and Supplies</b>								
	Office Supplies	\$0	\$38	\$0	\$150	\$150	\$150	100%
<b>Professional Development</b>								
	Employee Travel - Accomodations	\$0	\$63	\$0	\$250	\$250	\$250	100%
	Employee Travel - Meals	\$0	\$13	\$0	\$50	\$50	\$50	100%
	Professional Development	\$0	\$300	\$0	\$1,200	\$1,200	\$1,200	100%
<b>Salaries, Wages and Benefits</b>								
	PT Wages	\$1,210	\$3,425	\$5,174	\$13,699	\$8,525	\$13,699	62%
	WSIB	\$23	\$94	\$125	\$374	\$249	\$374	67%
	PT Wage Related Expenses	\$54	\$270	\$278	\$1,079	\$800	\$1,079	74%
<b>Vehicles and Equipment</b>								
	Mileage	\$114	\$125	\$359	\$500	\$141	\$500	28%
<b>Expenditures Total</b>		<b>\$7,542</b>	<b>\$35,471</b>	<b>\$87,021</b>	<b>\$141,885</b>	<b>\$54,863</b>	<b>\$141,885</b>	<b>39%</b>
<b>Revenues</b>								
<b>Recoveries</b>								
	Ontario Wildlife Damage Compensation	-\$310	-\$375	-\$1,856	-\$1,500	\$356	-\$1,500	-24%
	Other Recoveries	\$0	-\$250	\$0	-\$1,000	-\$1,000	-\$1,000	100%

**Report FIN-2019-014 - Fourth Quarter Financial Report - 2018**  
**Schedule A - Departmental Detail**

Description	Current Qtr Actuals	Quarterly Budget	YTD Actuals	YTD Budget	\$ Budget Remaining	2018 Budget	% Remaining
<b>User Fees, Licenses and Fines</b>							
Dog Tags and Kennel Licences	-\$283	-\$3,125	-\$9,950	-\$12,500	-\$2,550	-\$12,500	20%
Engineering, Environmental and Legal Fees Recovered	-\$5,380	-\$1,250	-\$9,829	-\$5,000	\$4,829	-\$5,000	-97%
Fence Viewer's Application	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Guelph Humane Society Fees	-\$243	-\$250	-\$1,093	-\$1,000	\$93	-\$1,000	-9%
Inspection Permit - LCBO	\$0	-\$39	\$0	-\$156	-\$156	-\$156	100%
Lottery Licences	-\$6	-\$125	-\$523	-\$500	\$23	-\$500	-5%
Municipal addressing signs	-\$520	-\$490	-\$1,780	-\$1,960	-\$180	-\$1,960	9%
Pool Enclosure Permit	-\$630	-\$788	-\$4,410	-\$3,150	\$1,260	-\$3,150	-40%
Septic Compliance Letter	\$0	-\$188	-\$900	-\$750	\$150	-\$750	-20%
Sign Permits	\$0	-\$25	-\$100	-\$100	\$0	-\$100	0%
Site Alteration Agreement	-\$1,905	-\$125	-\$1,905	-\$500	\$1,405	-\$500	-281%
Special Occasion Permit Letters	\$0	-\$38	\$0	-\$150	-\$150	-\$150	100%
<b>Revenues Total</b>	<b>-\$9,277</b>	<b>-\$7,067</b>	<b>-\$32,346</b>	<b>-\$28,266</b>	<b>\$4,080</b>	<b>-\$28,266</b>	<b>-14%</b>

**Report FIN-2019-014 - Fourth Quarter Financial Report - 2018**  
**Schedule A - Departmental Detail**

Description		Current Qtr Actuals	Quarterly Budget	YTD Actuals	YTD Budget	\$ Budget Remaining	2018 Budget	% Remaining
<b>Fire and Rescue</b>								
<b>Fire and Rescue</b>								
<b>Expenditures</b>								
<b>Contract Services/Professional Fees</b>								
	Contract Services	\$16,665	\$9,294	\$37,857	\$37,176	-\$681	\$37,176	-2%
<b>Materials and Supplies</b>								
	Advertising	\$166	\$250	\$166	\$1,000	\$834	\$1,000	83%
	Clothing, Safety Allowance	\$2,850	\$4,138	\$18,032	\$16,550	-\$1,482	\$16,550	-9%
	Oxygen & Medical Supplies	\$732	\$775	\$1,307	\$3,100	\$1,793	\$3,100	58%
	Public Education	\$382	\$950	\$2,580	\$3,800	\$1,220	\$3,800	32%
<b>Office Equipment and Supplies</b>								
	Office Supplies	\$85	\$750	\$2,903	\$3,000	\$97	\$3,000	3%
<b>Professional Development</b>								
	Employee Travel - Accomodations	\$0	\$650	\$959	\$2,600	\$1,641	\$2,600	63%
	Employee Travel - Meals	\$1,721	\$750	\$4,922	\$3,000	-\$1,922	\$3,000	-64%
	Membership and Subscription Fees	-\$1,611	\$1,119	\$4,162	\$4,477	\$315	\$4,477	7%
	Professional Development	\$7,004	\$4,875	\$20,174	\$19,500	-\$674	\$19,500	-3%
<b>Salaries, Wages and Benefits</b>								
	Group Benefits	\$2,569	\$4,308	\$17,796	\$17,231	-\$565	\$17,231	-3%
	PT Benefits - Fire Dept	\$7,857	\$7,985	\$55,406	\$31,940	-\$23,466	\$31,940	-73%
	PT Wages - Fire Dept	\$108,666	\$100,059	\$407,876	\$400,236	-\$7,639	\$400,236	-2%
	WSIB	\$3,106	\$3,034	\$12,425	\$12,136	-\$289	\$12,136	-2%
<b>Utilities</b>								
	Communication(phone, fax, intern)	\$5,255	\$2,075	\$8,863	\$8,300	-\$563	\$8,300	-7%
	Fuel	\$13,960	\$3,600	\$13,960	\$14,400	\$440	\$14,400	3%
	Insurance	\$0	\$5,351	\$21,386	\$21,405	\$19	\$21,405	0%
<b>Vehicles and Equipment</b>								
	Equipment Maintenance & Supplies	\$2,897	\$6,450	\$26,814	\$25,800	-\$1,014	\$25,800	-4%
	Mileage	\$645	\$1,000	\$3,471	\$4,000	\$529	\$4,000	13%
	Permits	\$0	\$121	\$471	\$485	\$14	\$485	3%
	Vehicle Maintenance	\$16,431	\$6,500	\$57,416	\$26,000	-\$31,416	\$26,000	-121%

**Report FIN-2019-014 - Fourth Quarter Financial Report - 2018  
Schedule A - Departmental Detail**

Description	Current Qtr	Quarterly	YTD Actuals	YTD Budget	\$ Budget	2018	%
	Actuals	Budget			Remaining	Budget	Remaining
Vehicle Plates	\$265	\$48	\$265	\$190	-\$75	\$190	-40%
<b>Expenditures Total</b>	<b>\$189,645</b>	<b>\$164,082</b>	<b>\$719,210</b>	<b>\$656,327</b>	<b>-\$62,883</b>	<b>\$656,327</b>	<b>-10%</b>
<b>Revenues</b>							
<b>Recoveries</b>							
Other Recoveries	-\$452	-\$750	-\$851	-\$3,000	-\$2,149	-\$3,000	72%
<b>User Fees, Licenses and Fines</b>							
Boarding up or Barricading	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Burning Permit Violations	-\$450	-\$338	-\$1,350	-\$1,350	\$0	-\$1,350	0%
Fire Alarm False Alarm Calls	\$0	-\$113	\$0	-\$450	-\$450	-\$450	100%
Fire Extinguisher Training	-\$210	-\$75	-\$720	-\$300	\$420	-\$300	-140%
Fire Safety Plan Review	\$0	-\$90	\$0	-\$360	-\$360	-\$360	100%
Fireworks Permits	\$0	-\$75	-\$200	-\$300	-\$100	-\$300	33%
Information/Fire Reports	\$0	-\$113	-\$375	-\$450	-\$75	-\$450	17%
Inspections	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Key Boxes	\$0	-\$25	-\$100	-\$100	\$0	-\$100	0%
Motor Vehicle Emergency Responses	-\$73,203	-\$22,500	-\$112,424	-\$90,000	\$22,424	-\$90,000	-25%
Occupancy Load	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Open Burning Permit and Inspection	-\$300	-\$3,750	-\$15,260	-\$15,000	\$260	-\$15,000	-2%
Post Fire Watch	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Tent or Marquee Application Fee	-\$728	-\$104	-\$728	-\$416	\$312	-\$416	-75%
Water Tank Locks	-\$18	-\$27	-\$18	-\$107	-\$89	-\$107	83%
<b>Revenues Total</b>	<b>-\$75,361</b>	<b>-\$27,958</b>	<b>-\$132,027</b>	<b>-\$111,833</b>	<b>\$20,194</b>	<b>-\$111,833</b>	<b>-18%</b>

**Report FIN-2019-014 - Fourth Quarter Financial Report - 2018**  
**Schedule A - Departmental Detail**

		Current Qtr	Quarterly		\$ Budget	2018	%	
Description		Actuals	Budget	YTD Actuals	YTD Budget	Remaining	Budget	Remaining
<b>General Government</b>								
<b>Administration Expenditures</b>								
<b>Contract Services/Professional Fees</b>								
	Contract Services	\$1,978	\$625	\$1,978	\$2,500	\$522	\$2,500	21%
	Professional Fees - Engineering & Environmental	\$4,274	\$11,465	\$16,088	\$45,860	\$29,772	\$45,860	65%
	Professional Fees - Legal	\$18,767	\$6,875	\$62,644	\$27,500	-\$35,144	\$27,500	-128%
<b>Materials and Supplies</b>								
	Advertising	\$550	\$450	\$2,637	\$1,800	-\$838	\$1,800	-47%
	Events and Other	\$8,670	\$2,707	\$9,682	\$10,828	\$1,146	\$10,828	11%
	Water Monitoring	\$557	\$625	\$3,385	\$2,500	-\$885	\$2,500	-35%
<b>Office Equipment and Supplies</b>								
	Office Supplies & Equipment	\$251	\$375	\$930	\$1,500	\$570	\$1,500	38%
<b>Professional Development</b>								
	Employee Travel - Accom/Parking	\$198	\$575	\$760	\$2,300	\$1,540	\$2,300	67%
	Employee Travel - Air Fare	\$0	\$125	\$0	\$500	\$500	\$500	100%
	Employee Travel - Meals	\$154	\$50	\$154	\$200	\$46	\$200	23%
	Membership and Subscription Fees	\$403	\$2,398	\$9,132	\$9,591	\$458	\$9,591	5%
	Professional Development	\$3,679	\$7,583	\$17,683	\$30,330	\$12,647	\$30,330	42%
<b>Salaries, Wages and Benefits</b>								
	FT Benefits	\$10,686	\$10,829	\$41,491	\$43,316	\$1,825	\$43,316	4%
	FT Wages	\$67,470	\$61,704	\$238,816	\$246,816	\$8,000	\$246,816	3%
	Manulife Benefits	\$15,952	\$6,956	\$36,392	\$27,824	-\$8,568	\$27,824	-31%
	OT Wages	\$1,525	\$125	\$1,525	\$500	-\$1,025	\$500	-205%
	PT Benefits	\$1,638	\$356	\$3,381	\$1,424	-\$1,958	\$1,424	-138%
	PT Wages	\$19,139	\$3,860	\$37,922	\$15,441	-\$22,482	\$15,441	-146%
	WSIB	\$1,391	\$1,718	\$7,175	\$6,874	-\$301	\$6,874	-4%
<b>Utilities</b>								
	Communication (phone, fax, intern)	\$473	\$406	\$1,861	\$1,622	-\$239	\$1,622	-15%

**Report FIN-2019-014 - Fourth Quarter Financial Report - 2018  
Schedule A - Departmental Detail**

	Description	Current Qtr Actuals	Quarterly Budget	YTD Actuals	YTD Budget	\$ Budget Remaining	2018 Budget	% Remaining
	Insurance	\$10,294	\$11,496	\$59,617	\$45,985	-\$13,632	\$45,985	-30%
<b>Vehicles and Equipment</b>								
	Mileage	\$1,107	\$588	\$2,008	\$2,350	\$342	\$2,350	15%
<b>Expenditures Total</b>		<b>\$169,158</b>	<b>\$131,890</b>	<b>\$555,262</b>	<b>\$527,559</b>	<b>-\$27,702</b>	<b>\$527,559</b>	<b>-5%</b>
<b>Revenues</b>								
<b>Recoveries</b>								
	Engineering and Environmental Fees Recovered	-\$1,775	-\$625	-\$3,000	-\$2,500	\$500	-\$2,500	-20%
	Other Recoveries	\$0	-\$125	\$0	-\$500	-\$500	-\$500	100%
	Recoveries from Staff Events	-\$1,403	-\$300	-\$1,403	-\$1,200	\$203	-\$1,200	-17%
<b>User Fees, Licenses and Fines</b>								
	Signature of Commissioner and FOI Requests	-\$306	-\$300	-\$1,107	-\$1,200	-\$93	-\$1,200	8%
<b>Revenues Total</b>		<b>-\$3,485</b>	<b>-\$1,350</b>	<b>-\$5,511</b>	<b>-\$5,400</b>	<b>\$111</b>	<b>-\$5,400</b>	<b>-2%</b>

**Report FIN-2019-014 - Fourth Quarter Financial Report - 2018**  
**Schedule A - Departmental Detail**

Description		Current Qtr Actuals	Quarterly Budget	YTD Actuals	YTD Budget	\$ Budget Remaining	2018 Budget	% Remaining
<b>Corporate Expenditures</b>								
<b>Contract Services/Professional Fees</b>								
	Conservation Authorities Levy Payment	\$0	\$40,084	\$161,939	\$160,334	-\$1,605	\$160,334	-1%
<b>Writeoffs</b>								
	Taxes written off (Twp share only)	\$2,665	\$10,500	\$24,852	\$42,000	\$17,148	\$42,000	41%
<b>Expenditures Total</b>		<b>\$2,665</b>	<b>\$50,584</b>	<b>\$186,791</b>	<b>\$202,334</b>	<b>\$15,543</b>	<b>\$202,334</b>	<b>8%</b>
<b>Revenues</b>								
<b>Grants</b>								
	OMPF	-\$103,400	-\$103,400	-\$413,600	-\$413,600	\$0	-\$413,600	0%
	Donations	\$1,569	\$0	-\$7,031	\$0	\$7,031	\$0	N/A
<b>Payments-in-Lieu of Taxes and Other Levies</b>								
	City of Guelph	\$0	-\$8,253	-\$32,396	-\$33,013	-\$617	-\$33,013	2%
	CN Railway	\$0	-\$305	-\$1,316	-\$1,219	\$97	-\$1,219	-8%
	CP Railway	\$0	-\$1,963	-\$7,854	-\$7,854	\$0	-\$7,854	0%
	Grant Guelph Junction Railway	\$0	-\$1,333	-\$5,330	-\$5,330	\$0	-\$5,330	0%
	Greater Toronto Transit	\$0	-\$2,596	-\$10,422	-\$10,384	\$38	-\$10,384	0%
	Host Kilmer (Service Ontario)	\$0	-\$6,811	-\$27,345	-\$27,245	\$100	-\$27,245	0%
	Hydro One	-\$8,409	-\$2,025	-\$8,409	-\$8,100	\$308	-\$8,100	-4%
	Mun Tax Assistance	-\$3,071	-\$4,891	-\$19,636	-\$19,564	\$72	-\$19,564	0%
	Ontario Hydro	\$0	-\$3,037	-\$12,147	-\$12,147	\$0	-\$12,147	0%
	Provincial Aggregate Levy	-\$281,367	-\$60,777	-\$281,367	-\$243,110	\$38,257	-\$243,110	-16%
	Puslinch Landfill	\$0	-\$1,420	-\$5,575	-\$5,682	-\$106	-\$5,682	2%
	University of Guelph	\$0	-\$107	-\$428	-\$427	\$2	-\$427	0%
<b>Penalties and Interest</b>								
	Interest - Tax Arrears	-\$15,657	-\$21,775	-\$92,329	-\$87,099	\$5,230	-\$87,099	-6%
	Interest on General	-\$59,905	-\$15,856	-\$131,548	-\$63,426	\$68,122	-\$63,426	-107%
	Penalties - Property Taxes	-\$37,791	-\$21,869	-\$94,531	-\$87,475	\$7,057	-\$87,475	-8%
<b>Property Taxes</b>								
	Supplemental Billings	-\$19,533	-\$18,750	-\$56,668	-\$75,000	-\$18,332	-\$75,000	24%



**Report FIN-2019-014 - Fourth Quarter Financial Report - 2018  
Schedule A - Departmental Detail**

Description	Current Qtr Actuals	Quarterly Budget	YTD Actuals	YTD Budget	\$ Budget Remaining	2018 Budget	% Remaining
<b>User Fees, Licenses and Fines</b>							
Other Revenues	-\$152	-\$125	-\$437	-\$500	-\$63	-\$500	13%
Sale of Flags	\$0	-\$6	-\$88	-\$22	\$66	-\$22	-300%
<b>Revenues Total</b>	<b>-\$527,715</b>	<b>-\$275,299</b>	<b>-\$1,208,458</b>	<b>-\$1,101,196</b>	<b>\$107,262</b>	<b>-\$1,101,196</b>	<b>-10%</b>

**Report FIN-2019-014 - Fourth Quarter Financial Report - 2018  
Schedule A - Departmental Detail**

		Current Qtr	Quarterly		\$ Budget	2018	%	
Description		Actuals	Budget	YTD Actuals	YTD Budget	Remaining	Budget	Remaining
<b>Council</b>								
<b>Expenditures</b>								
<b>Office Equipment and Supplies</b>								
	Office Supplies & Equipment	\$29	\$63	\$164	\$250	\$86	\$250	34%
<b>Professional Development</b>								
	Employee Travel - Accom/Parking	\$0	\$1,500	\$2,188	\$6,000	\$3,812	\$6,000	64%
	Employee Travel - Air Fare	\$0	\$500	\$0	\$2,000	\$2,000	\$2,000	100%
	Employee Travel - Meals	\$0	\$100	\$162	\$400	\$238	\$400	59%
	Membership Fees & Subscriptions	\$0	\$38	\$0	\$150	\$150	\$150	100%
	Professional Development	\$2,112	\$1,150	\$3,495	\$4,600	\$1,105	\$4,600	24%
<b>Salaries, Wages and Benefits</b>								
	Manulife Benefits	\$5,489	\$5,534	\$21,955	\$22,138	\$182	\$22,138	1%
	PT Benefits	\$651	\$1,522	\$2,320	\$6,088	\$3,768	\$6,088	62%
	PT Wages	\$20,832	\$22,059	\$85,313	\$88,237	\$2,924	\$88,237	3%
<b>Vehicles and Equipment</b>								
	Mileage	\$0	\$375	\$798	\$1,500	\$702	\$1,500	47%
<b>Expenditures Total</b>		<b>\$29,113</b>	<b>\$32,841</b>	<b>\$116,397</b>	<b>\$131,363</b>	<b>\$14,966</b>	<b>\$131,363</b>	<b>11%</b>



**Report FIN-2019-014 - Fourth Quarter Financial Report - 2018**  
**Schedule A - Departmental Detail**

	Description	Current Qtr Actuals	Quarterly Budget	YTD Actuals	YTD Budget	\$ Budget Remaining	2018 Budget	% Remaining
<b>Finance</b>								
<b>Expenditures</b>								
	<b>Community Grants</b>							
	Community Grants	\$0	\$7,963	\$31,750	\$31,850	\$100	\$31,850	0%
	<b>Contract Services/Professional Fees</b>							
	Contract Services	\$6,486	\$10,390	\$35,093	\$41,558	\$6,465	\$41,558	16%
	Environmental Service - Garbage Bags	\$4,841	\$2,875	\$16,230	\$11,500	-\$4,730	\$11,500	-41%
	Professional Fees - Audit	\$560	\$3,500	\$12,242	\$14,000	\$1,758	\$14,000	13%
	<b>Debt - Penalties and Interest</b>							
	Debt Interest Repayment	\$0	\$744	\$2,975	\$2,975	\$0	\$2,975	0%
	Principal Repayment	\$0	\$29,750	\$119,000	\$119,000	\$0	\$119,000	0%
	<b>Materials and Supplies</b>							
	Advertising	\$352	\$748	\$10,189	\$2,990	-\$7,199	\$2,990	-241%
	<b>Office Equipment and Supplies</b>							
	Computer Software & Hardware Operational Upgrades/Support from IT Consultant	\$759	\$125	\$888	\$500	-\$388	\$500	-78%
	Office Supplies	\$1,139	\$1,500	\$5,956	\$6,000	\$44	\$6,000	1%
	<b>Professional Development</b>							
	Employee Travel - Accomodations	\$18	\$100	\$207	\$400	\$193	\$400	48%
	Employee Travel - Meals	\$25	\$38	\$25	\$150	\$125	\$150	83%
	Membership and Subscription Fees	\$0	\$606	\$1,979	\$2,425	\$446	\$2,425	18%
	Professional Development	\$0	\$1,250	\$7,791	\$5,000	-\$2,791	\$5,000	-56%
	<b>Salaries, Wages and Benefits</b>							
	FT Benefits	\$12,054	\$13,091	\$51,077	\$52,365	\$1,288	\$52,365	2%
	FT Wages	\$79,932	\$73,807	\$293,721	\$295,229	\$1,507	\$295,229	1%
	Manulife Benefits	\$8,506	\$8,320	\$33,236	\$33,278	\$42	\$33,278	0%
	OT Wages	\$428	\$125	\$428	\$500	\$72	\$500	14%
	WSIB Benefits	\$1,602	\$2,227	\$8,878	\$8,910	\$32	\$8,910	0%
	<b>Utilities</b>							
	Bank Service Charges	\$1,476	\$2,500	\$5,093	\$10,000	\$4,907	\$10,000	49%

**Report FIN-2019-014 - Fourth Quarter Financial Report - 2018**  
**Schedule A - Departmental Detail**

	Description	Current Qtr Actuals	Quarterly Budget	YTD Actuals	YTD Budget	\$ Budget Remaining	2018 Budget	% Remaining
	Communication (phone, fax, internet)	\$1,400	\$1,250	\$5,901	\$5,000	-\$901	\$5,000	-18%
	Emergency Management	\$893	\$518	\$2,700	\$2,073	-\$627	\$2,073	-30%
	Postage	\$1,547	\$1,875	\$9,643	\$7,500	-\$2,143	\$7,500	-29%
	<b>Vehicles and Equipment</b>							
	Mileage	\$352	\$125	\$1,611	\$500	-\$1,111	\$500	-222%
	<b>Writeoffs</b>							
	Other written off (non collectible inv's)	\$564	\$0	\$584	\$0	-\$584	\$0	N/A
	<b>Expenditures Total</b>	<b>\$122,934</b>	<b>\$163,426</b>	<b>\$657,198</b>	<b>\$653,703</b>	<b>-\$3,495</b>	<b>\$653,703</b>	<b>-1%</b>
	<b>Revenues</b>							
	<b>Recoveries</b>							
	Advertising, Legal, and Realtax Fees Recovered	-\$2,314	-\$250	-\$7,153	-\$1,000	\$6,153	-\$1,000	-615%
	Other Recoveries	-\$4,157	-\$625	-\$7,859	-\$2,500	\$5,359	-\$2,500	-214%
	<b>User Fees, Licenses and Fines</b>							
	Garbage bags	-\$5,670	-\$3,250	-\$22,020	-\$13,000	\$9,020	-\$13,000	-69%
	NSF Fees	-\$200	-\$200	-\$720	-\$800	-\$80	-\$800	10%
	Tax Certificates	-\$1,920	-\$2,061	-\$8,040	-\$8,244	-\$204	-\$8,244	2%
	Online Service Fee	-\$73	-\$1,250	-\$168	-\$5,000	-\$4,832	-\$5,000	97%
	<b>Revenues Total</b>	<b>-\$14,334</b>	<b>-\$7,636</b>	<b>-\$45,960</b>	<b>-\$30,544</b>	<b>\$15,416</b>	<b>-\$30,544</b>	<b>-50%</b>

**Report FIN-2019-014 - Fourth Quarter Financial Report - 2018**  
**Schedule A - Departmental Detail**

Description		Current Qtr Actuals	Quarterly Budget	YTD Actuals	YTD Budget	\$ Budget Remaining	2018 Budget	% Remaining
<b>Heritage Committee</b>								
<b>Expenditures</b>								
<b>Office Equipment and Supplies</b>								
	Office Supplies & Equipment	\$0	\$25	\$0	\$100	\$100	\$100	100%
<b>Professional Development</b>								
	Training	\$0	\$250	\$0	\$1,000	\$1,000	\$1,000	100%
	Meals	\$0	\$25	\$0	\$100	\$100	\$100	100%
	Accomodations	\$0	\$500	\$0	\$2,000	\$2,000	\$2,000	100%
<b>Salaries, Wages and Benefits</b>								
	Per Diems	\$1,416	\$466	\$1,416	\$1,865	\$449	\$1,865	24%
<b>Vehicles and Equipment</b>								
	Mileage	\$0	\$250	\$0	\$1,000	\$1,000	\$1,000	100%
<b>Expenditures Total</b>		<b>\$1,416</b>	<b>\$1,516</b>	<b>\$1,416</b>	<b>\$6,065</b>	<b>\$4,649</b>	<b>\$6,065</b>	<b>77%</b>

**Report FIN-2019-014 - Fourth Quarter Financial Report - 2018  
Schedule A - Departmental Detail**

Description		Current Qtr Actuals	Quarterly Budget	YTD Actuals	YTD Budget	\$ Budget Remaining	2018 Budget	% Remaining
<b>PDAC</b>								
<b>Expenditures</b>								
<b>Office Equipment and Supplies</b>								
	Office Supplies & Equipment	\$0	\$13	\$0	\$50	\$50	\$50	100%
<b>Professional Development</b>								
	Training	\$0	\$375	\$0	\$1,500	\$1,500	\$1,500	100%
<b>Salaries, Wages and Benefits</b>								
	Per Diems	\$3,910	\$1,090	\$3,910	\$4,360	\$450	\$4,360	10%
<b>Vehicles and Equipment</b>								
	Mileage	\$0	\$38	\$0	\$150	\$150	\$150	100%
<b>Expenditures Total</b>		<b>\$3,910</b>	<b>\$1,515</b>	<b>\$3,910</b>	<b>\$6,060</b>	<b>\$2,150</b>	<b>\$6,060</b>	<b>35%</b>

**Report FIN-2019-014 - Fourth Quarter Financial Report - 2018  
Schedule A - Departmental Detail**

Description	Current Qtr Actuals	Quarterly Budget	YTD Actuals	YTD Budget	\$ Budget Remaining	2018 Budget	% Remaining
<b>Recreation Committee</b>							
<b>Expenditures</b>							
<b>Salaries, Wages and Benefits</b>							
Per Diems	-\$546	\$1,090	\$1,532	\$4,360	\$2,827	\$4,360	65%
<b>Expenditures Total</b>	<b>-\$546</b>	<b>\$1,090</b>	<b>\$1,532</b>	<b>\$4,360</b>	<b>\$2,827</b>	<b>\$4,360</b>	<b>65%</b>



**Report FIN-2019-014 - Fourth Quarter Financial Report - 2018  
Schedule A - Departmental Detail**

		Current Qtr	Quarterly			\$ Budget	2018	%
Description		Actuals	Budget	YTD Actuals	YTD Budget	Remaining	Budget	Remaining
<b>Municipal Expenditure</b>								
<b>Building Maintenance</b>								
	Cleaning, Maint & supplies for Bldg	\$10,285	\$6,754	\$29,413	\$27,015	-\$2,398	\$27,015	-9%
	Outdoor Maintenance of Building	\$525	\$325	\$1,655	\$1,300	-\$355	\$1,300	-27%
<b>Contract Services/Professional Fees</b>								
	Water Protection	\$168	\$105	\$525	\$420	-\$105	\$420	-25%
<b>Office Equipment and Supplies</b>								
	Kitchen Supplies and Equipment	\$1,447	\$850	\$3,878	\$3,400	-\$478	\$3,400	-14%
<b>Utilities</b>								
	Heat	\$2,661	\$1,810	\$11,756	\$7,240	-\$4,516	\$7,240	-62%
	Hydro	\$5,079	\$7,925	\$17,799	\$31,700	\$13,901	\$31,700	44%
	Waste Removal	\$583	\$650	\$1,767	\$2,600	\$833	\$2,600	32%
<b>Expenditures Total</b>		<b>\$20,748</b>	<b>\$18,419</b>	<b>\$66,793</b>	<b>\$73,675</b>	<b>\$6,882</b>	<b>\$73,675</b>	<b>9%</b>
<b>Revenues</b>								
<b>Recoveries</b>								
	Municipal Office Costs Recovered from Building Department	-\$20,038	-\$5,526	-\$20,038	-\$22,103	-\$2,065	-\$22,103	9%
<b>Revenues Total</b>		<b>-\$20,038</b>	<b>-\$5,526</b>	<b>-\$20,038</b>	<b>-\$22,103</b>	<b>-\$2,065</b>	<b>-\$22,103</b>	<b>9%</b>

**Report FIN-2019-014 - Fourth Quarter Financial Report - 2018  
Schedule A - Departmental Detail**

Description	Current Qtr Actuals	Quarterly Budget	YTD Actuals	YTD Budget	\$ Budget Remaining	2018 Budget	% Remaining
<b>Parks and Recreation</b>							
<b>Library</b>							
<b>Expenditures</b>							
<b>Utilities</b>							
Library Rent for Historical society	\$1,126	\$1,128	\$4,828	\$4,510	-\$318	\$4,510	-7%
Library Water Monitoring	\$762	\$438	\$1,857	\$1,750	-\$107	\$1,750	-6%
<b>Expenditures Total</b>	<b>\$1,887</b>	<b>\$1,565</b>	<b>\$6,685</b>	<b>\$6,260</b>	<b>-\$425</b>	<b>\$6,260</b>	<b>-7%</b>
<b>Revenues</b>							
<b>Recoveries</b>							
Library Costs Recovered from County	-\$2,920	-\$750	-\$2,920	-\$3,000	-\$80	-\$3,000	3%
<b>Revenues Total</b>	<b>-\$2,920</b>	<b>-\$750</b>	<b>-\$2,920</b>	<b>-\$3,000</b>	<b>-\$80</b>	<b>-\$3,000</b>	<b>3%</b>

**Report FIN-2019-014 - Fourth Quarter Financial Report - 2018**  
**Schedule A - Departmental Detail**

		Current Qtr	Quarterly			\$ Budget	2018	%
Description		Actuals	Budget	YTD Actuals	YTD Budget	Remaining	Budget	Remaining
<b>ORC</b>								
<b>Expenditures</b>								
<b>Building Maintenance</b>								
	Bldg-Cleaning, Maint,Supplies Exterior	\$2,890	\$2,000	\$6,415	\$8,000	\$1,585	\$8,000	20%
	Bldg-Cleaning, Maint,Supplies Interior	\$1,169	\$1,500	\$5,216	\$6,000	\$784	\$6,000	13%
<b>Contract Services/Professional Fees</b>								
	Contract Services	\$66	\$88	\$66	\$350	\$284	\$350	81%
	Water Protection	\$87	\$175	\$753	\$700	-\$53	\$700	-8%
<b>Materials and Supplies</b>								
	Advertising	\$525	\$125	\$525	\$500	-\$25	\$500	-5%
	Clothing Safety Allowance	\$107	\$129	\$107	\$515	\$408	\$515	79%
	Drink Machine Supplies	\$0	\$125	\$0	\$500	\$500	\$500	100%
	Signage	\$0	\$25	\$0	\$100	\$100	\$100	100%
<b>Office Equipment and Supplies</b>								
	Office Supplies	\$108	\$75	\$184	\$300	\$116	\$300	39%
<b>Professional Development</b>								
	Employee Travel - Meals	\$0	\$25	\$0	\$100	\$100	\$100	100%
	Membership and Subscription Fees	\$0	\$55	\$153	\$220	\$67	\$220	31%
	Professional Development	\$0	\$250	\$0	\$1,000	\$1,000	\$1,000	100%
<b>Salaries, Wages and Benefits</b>								
	FT Benefits - ORC	\$6,292	\$2,685	\$12,582	\$10,742	-\$1,840	\$10,742	-17%
	FT Wages - ORC	\$15,814	\$14,684	\$58,739	\$58,738	-\$1	\$58,738	0%
	Manulife Benefits	\$2,917	\$1,931	\$8,751	\$7,725	-\$1,027	\$7,725	-13%
	OT Wages - ORC	\$755	\$500	\$1,518	\$2,000	\$482	\$2,000	24%
	PT Benefits - ORC	\$264	\$667	\$1,180	\$2,670	\$1,490	\$2,670	56%
	PT Wages - ORC	\$6,632	\$7,239	\$24,419	\$28,956	\$4,537	\$28,956	16%
	WSIB	\$625	\$718	\$2,716	\$2,870	\$154	\$2,870	5%
<b>Utilities</b>								
	Communication(phone, fax, intern)	\$732	\$625	\$2,523	\$2,500	-\$23	\$2,500	-1%
	Heat	\$1,512	\$1,050	\$5,941	\$4,200	-\$1,741	\$4,200	-41%
	Hydro	\$4,543	\$8,188	\$26,874	\$32,750	\$5,876	\$32,750	18%

**Report FIN-2019-014 - Fourth Quarter Financial Report - 2018**  
**Schedule A - Departmental Detail**

Description	Current Qtr	Quarterly	YTD Actuals	YTD Budget	\$ Budget	2018	%
	Actuals	Budget			Remaining	Budget	Remaining
Insurance	\$0	\$2,218	\$8,134	\$8,872	\$738	\$8,872	8%
Waste Removal	\$253	\$150	\$943	\$600	-\$343	\$600	-57%
<b>Vehicles and Equipment</b>							
Equipment Maintenance & Supplies	\$6,632	\$2,000	\$8,261	\$8,000	-\$261	\$8,000	-3%
Mileage	\$0	\$25	\$0	\$100	\$100	\$100	100%
<b>Expenditures Total</b>	<b>\$51,923</b>	<b>\$47,252</b>	<b>\$176,000</b>	<b>\$189,007</b>	<b>\$13,007</b>	<b>\$189,007</b>	<b>7%</b>
<b>Revenues</b>							
<b>Recoveries</b>							
Other Recoveries	-\$71	-\$125	-\$421	-\$500	-\$79	-\$500	16%
<b>User Fees, Licenses and Fines</b>							
Arena Summer Rentals	-\$2,104	-\$4,500	-\$13,423	-\$18,000	-\$4,577	-\$18,000	25%
Gymnasium Rental	-\$5,663	-\$4,299	-\$20,418	-\$17,197	\$3,221	-\$17,197	-19%
Ice Rental - Non-Prime	\$0	-\$160	\$0	-\$640	-\$640	-\$640	100%
Ice Rental - Prime	-\$948	-\$3,750	-\$18,012	-\$15,000	\$3,012	-\$15,000	-20%
ORC Drink Machine	\$0	-\$125	-\$378	-\$500	-\$122	-\$500	24%
Rink Board and Ball Diamond Advertising	\$0	-\$88	\$0	-\$350	-\$350	-\$350	100%
<b>Revenues Total</b>	<b>-\$8,785</b>	<b>-\$13,047</b>	<b>-\$52,653</b>	<b>-\$52,187</b>	<b>\$465</b>	<b>-\$52,187</b>	<b>-1%</b>

**Report FIN-2019-014 - Fourth Quarter Financial Report - 2018**  
**Schedule A - Departmental Detail**

		Current Qtr	Quarterly			\$ Budget	2018	%
Description		Actuals	Budget	YTD Actuals	YTD Budget	Remaining	Budget	Remaining
<b>Parks</b>								
<b>Expenditures</b>								
<b>Contract Services/Professional Fees</b>								
	Contract Services	\$3,681	\$4,065	\$18,551	\$16,260	-\$2,291	\$16,260	-14%
	Water Protection	\$0	\$250	\$646	\$1,000	\$354	\$1,000	35%
<b>Materials and Supplies</b>								
	Advertising	\$0	\$125	\$0	\$500	\$500	\$500	100%
	Maintenance Grounds	\$1,114	\$2,500	\$7,963	\$10,000	\$2,037	\$10,000	20%
<b>Salaries, Wages and Benefits</b>								
	FT Benefits - Parks	\$2,279	\$1,922	\$7,916	\$7,688	-\$228	\$7,688	-3%
	FT Wages - Parks	\$11,824	\$10,549	\$43,849	\$42,197	-\$1,651	\$42,197	-4%
	Manulife Benefits	\$1,794	\$1,843	\$7,163	\$7,370	\$208	\$7,370	3%
	OT Wages - Parks	\$2,136	\$0	\$3,265	\$0	-\$3,265	\$0	N/A
	PT Benefits - Parks	\$0	\$165	\$840	\$659	-\$181	\$659	-27%
	PT Wages - Parks	\$0	\$1,788	\$9,828	\$7,151	-\$2,677	\$7,151	-37%
	WSIB	\$377	\$395	\$1,762	\$1,579	-\$183	\$1,579	-12%
<b>Utilities</b>								
	Fuel	\$2,663	\$550	\$2,663	\$2,200	-\$463	\$2,200	-21%
	Hydro	\$743	\$850	\$2,558	\$3,400	\$842	\$3,400	25%
	Insurance	\$0	\$1,611	\$6,575	\$6,442	-\$133	\$6,442	-2%
<b>Vehicles and Equipment</b>								
	Equipment Maintenance and Supplies	\$0	\$370	\$644	\$1,480	\$836	\$1,480	56%
	Mileage	\$0	\$0	\$0	\$0	\$0	\$0	N/A
	Vehicle Maintenance	\$187	\$125	\$244	\$500	\$256	\$500	51%
<b>Expenditures Total</b>		<b>\$26,796</b>	<b>\$27,107</b>	<b>\$114,468</b>	<b>\$108,428</b>	<b>-\$6,040</b>	<b>\$108,428</b>	<b>-6%</b>
<b>Revenues</b>								
<b>User Fees, Licenses and Fines</b>								
	Aberfoyle/Morrison Ball Park/ Morrison Meadows	\$0	-\$750	-\$3,023	-\$3,000	\$23	-\$3,000	-1%
	Horse Paddock Rental	\$0	\$0	-\$200	\$0	\$200	\$0	N/A
	Picnic Shelter	\$0	-\$75	-\$220	-\$300	-\$80	-\$300	27%
	Sports Facility User Fees	\$0	-\$200	-\$920	-\$800	\$120	-\$800	-15%
	Soccer Field Rentals	\$0	-\$750	-\$2,321	-\$3,000	-\$680	-\$3,000	23%

**Report FIN-2019-014 - Fourth Quarter Financial Report - 2018**  
**Schedule A - Departmental Detail**

		Current Qtr	Quarterly			\$ Budget	2018	%
Description		Actuals	Budget	YTD Actuals	YTD Budget	Remaining	Budget	Remaining
<b>Revenues Total</b>		\$0	-\$1,775	-\$6,684	-\$7,100	-\$416	-\$7,100	6%
<b>PCC</b>								
<b>Expenditures</b>								
<b>Building Maintenance</b>								
	Bldg-Cleaning, Maint,Supplies Interior	\$3,545	\$3,750	\$13,503	\$15,000	\$1,497	\$15,000	10%
	Outdoor Maintenance of Building	\$460	\$300	\$1,546	\$1,200	-\$346	\$1,200	-29%
<b>Contract Services/Professional Fees</b>								
	Contract Services	\$979	\$632	\$1,903	\$2,530	\$626	\$2,530	25%
	Water Protection	\$2,006	\$1,275	\$4,386	\$5,100	\$714	\$5,100	14%
<b>Materials and Supplies</b>								
	Advertising	\$0	\$500	\$0	\$2,000	\$2,000	\$2,000	100%
<b>Office Equipment and Supplies</b>								
	Kitchen Supplies and Equipment	\$1,970	\$375	\$2,102	\$1,500	-\$602	\$1,500	-40%
	Office Supplies	\$0	\$38	\$132	\$150	\$18	\$150	12%
<b>Professional Development</b>								
	Employee Travel - Accomodations	\$0	\$113	\$0	\$450	\$450	\$450	100%
	Employee Travel - Meals	\$0	\$38	\$0	\$150	\$150	\$150	100%
	Membership and Subscription Fees	\$0	\$125	\$500	\$500	\$0	\$500	0%
	Professional Development	\$0	\$0	\$0	\$0	\$0	\$0	N/A
<b>Salaries, Wages and Benefits</b>								
	FT Benefits - Recreation	\$0	\$0	\$3	\$0	-\$3	\$0	N/A
	FT Wages - Recreation	\$0	\$0	\$0	\$0	\$0	\$0	N/A
	Manulife Benefits - Recreation	\$0	\$0	\$0	\$0	\$0	\$0	N/A
	OT Wages - Recreation	\$82	\$125	\$398	\$500	\$102	\$500	20%
	PT Benefits - Recreation	\$497	\$939	\$1,821	\$3,757	\$1,936	\$3,757	52%
	PT Wages - Recreation	\$11,140	\$10,061	\$40,085	\$40,245	\$160	\$40,245	0%
	WSIB	\$323	\$326	\$1,262	\$1,304	\$42	\$1,304	3%
<b>Utilities</b>								

**Report FIN-2019-014 - Fourth Quarter Financial Report - 2018**  
**Schedule A - Departmental Detail**

	Description	Current Qtr Actuals	Quarterly Budget	YTD Actuals	YTD Budget	\$ Budget Remaining	2018 Budget	% Remaining
	Communication(phone, fax, intern)	\$600	\$700	\$2,251	\$2,800	\$549	\$2,800	20%
	Fuel	\$0	\$125	\$0	\$500	\$500	\$500	100%
	Heat	\$1,126	\$1,000	\$4,482	\$4,000	-\$482	\$4,000	-12%
	Hydro	\$3,582	\$6,100	\$12,632	\$24,400	\$11,768	\$24,400	48%
	Insurance	\$0	\$1,825	\$7,537	\$7,301	-\$235	\$7,301	-3%
	Waste Removal	\$1,013	\$625	\$2,881	\$2,500	-\$381	\$2,500	-15%
	<b>Vehicles and Equipment</b>							
	Mileage	\$0	\$25	\$0	\$100	\$100	\$100	100%
<b>Expenditures Total</b>		<b>\$27,323</b>	<b>\$28,997</b>	<b>\$97,425</b>	<b>\$115,987</b>	<b>\$18,562</b>	<b>\$115,987</b>	<b>16%</b>
	<b>Revenues</b>							
	<b>Grants</b>							
	Recreation Conditional Grants	-\$5,325	-\$1,292	-\$5,325	-\$5,167	\$158	-\$5,167	-3%
	<b>Recoveries</b>							
	Other Recoveries	-\$588	-\$100	-\$1,851	-\$400	\$1,451	-\$400	-363%
	<b>User Fees, Licenses and Fines</b>							
	Advertising Sign	\$0	-\$81	-\$33	-\$324	-\$291	-\$324	90%
	Alf Hales Room	-\$4,147	-\$2,000	-\$9,937	-\$8,000	\$1,937	-\$8,000	-24%
	Archie MacRobbie Hall - Non- Prime	-\$6,253	-\$4,000	-\$21,209	-\$16,000	\$5,209	-\$16,000	-33%
	Archie MacRobbie Hall - Prime	-\$6,288	-\$5,700	-\$22,692	-\$22,800	-\$108	-\$22,800	0%
	Bartenders	-\$2,534	-\$2,125	-\$8,720	-\$8,500	\$220	-\$8,500	-3%
	Commercial Rentals	-\$3,060	-\$191	-\$3,060	-\$765	\$2,295	-\$765	-300%
	Kitchen Facilities	-\$1,364	-\$795	-\$2,969	-\$3,180	-\$211	-\$3,180	7%
	Licensed Events Using Patio	\$0	-\$56	-\$336	-\$224	\$112	-\$224	-50%
	Projector Rental Fee	-\$28	-\$13	-\$128	-\$50	\$78	-\$50	-155%
<b>Revenues Total</b>		<b>-\$29,587</b>	<b>-\$16,352</b>	<b>-\$76,261</b>	<b>-\$65,410</b>	<b>\$10,852</b>	<b>-\$65,410</b>	<b>-17%</b>

**Report FIN-2019-014 - Fourth Quarter Financial Report - 2018**  
**Schedule A - Departmental Detail**

Description		Current Qtr Actuals	Quarterly Budget	YTD Actuals	YTD Budget	\$ Budget Remaining	2018 Budget	% Remaining
<b>Planning</b>								
<b>Planning</b>								
<b>Expenditures</b>								
<b>Community Grants</b>								
	CIP Grants	\$0	\$5,000	\$427	\$20,000	\$19,573	\$20,000	98%
<b>Contract Services/Professional Fees</b>								
	Contract Services	\$7,460	\$750	\$9,719	\$3,000	-\$6,719	\$3,000	-224%
	Professional Fees - Engineering & Environmental	\$29,707	\$14,174	\$67,792	\$56,695	-\$11,097	\$56,695	-20%
	Professional Fees - Legal	\$23,679	\$6,250	\$32,733	\$25,000	-\$7,733	\$25,000	-31%
	Professional Fees - Water Monitoring	\$529	\$500	\$529	\$2,000	\$1,471	\$2,000	74%
<b>Materials and Supplies</b>								
	Advertising	\$0	\$500	\$5,840	\$2,000	-\$3,840	\$2,000	-192%
<b>Office Equipment and Supplies</b>								
	Office Supplies	\$642	\$25	\$656	\$100	-\$556	\$100	-556%
<b>Professional Development</b>								
	Employee Travel - Accomodations	\$0	\$88	\$0	\$350	\$350	\$350	100%
	Employee Travel - Meals	\$0	\$25	\$0	\$100	\$100	\$100	100%
	Membership and Subscription Fees	\$150	\$38	\$280	\$150	-\$130	\$150	-87%
	Professional Development	\$0	\$311	\$0	\$1,244	\$1,244	\$1,244	100%
<b>Salaries, Wages and Benefits</b>								
	FT Benefits	\$2,900	\$3,021	\$10,523	\$12,084	\$1,561	\$12,084	13%
	FT Wages	\$16,190	\$16,921	\$57,905	\$67,682	\$9,778	\$67,682	14%
	Manulife Benefits	\$1,150	\$2,015	\$5,887	\$8,060	\$2,173	\$8,060	27%
	OT Wages	\$0	\$125	\$0	\$500	\$500	\$500	100%
	WSIB	\$447	\$545	\$1,876	\$2,182	\$306	\$2,182	14%
<b>Utilities</b>								
	Communication (phone, fax, Internet)	\$0	\$50	\$0	\$200	\$200	\$200	100%
<b>Vehicles and Equipment</b>								
	Mileage	\$0	\$63	\$0	\$250	\$250	\$250	100%



**Report FIN-2019-014 - Fourth Quarter Financial Report - 2018**  
**Schedule A - Departmental Detail**

Description		Current Qtr Actuals	Quarterly Budget	YTD Actuals	YTD Budget	\$ Budget Remaining	2018 Budget	% Remaining
<b>Expenditures Total</b>		<b>\$82,854</b>	<b>\$50,399</b>	<b>\$194,167</b>	<b>\$201,597</b>	<b>\$7,430</b>	<b>\$201,597</b>	<b>4%</b>
<b>Revenues</b>								
<b>Grants</b>								
	BR+E Municipal Implementation Fund	-\$25,000	-\$6,250	\$0	-\$25,000	-\$25,000	-\$25,000	100%
<b>Recoveries</b>								
	Advertising Fees Recovered	\$0	\$0	\$0	\$0	\$0	\$0	N/A
	Engineering, Environmental, and Legal Fees Recovered	-\$35,205	-\$5,000	-\$47,321	-\$20,000	\$27,321	-\$20,000	-137%
<b>User Fees, Licenses and Fines</b>								
	Agreements	\$0	-\$191	-\$765	-\$765	\$0	-\$765	0%
	Consent Review and Clearance	-\$655	-\$491	-\$5,633	-\$1,965	\$3,668	-\$1,965	-187%
	Minor Variance Application	-\$2,070	-\$2,243	-\$13,110	-\$8,970	\$4,140	-\$8,970	-46%
	Part Lot Control Exemption By-law	\$0	\$0	\$0	\$0	\$0	\$0	N/A
	Site Plan Control	-\$20,600	-\$5,425	-\$42,300	-\$21,700	\$20,600	-\$21,700	-95%
	Telecommunication Tower Proposals	-\$521	-\$261	-\$521	-\$1,042	-\$521	-\$1,042	50%
	Zoning By-law #19/85	\$0	\$0	\$0	\$0	\$0	\$0	N/A
	Zoning By-law Amendment	\$3,500	-\$4,050	-\$16,500	-\$16,200	\$300	-\$16,200	-2%
	Zoning By-law Amendment - Aggregate	\$0	\$0	\$0	\$0	\$0	\$0	N/A
	Zoning Compliance Letter	-\$150	-\$557	-\$2,325	-\$2,227	\$98	-\$2,227	-4%
	Lifting of Holding Designation Fee (Zoning)	-\$1,146	-\$143	-\$1,146	-\$573	\$573	-\$573	-100%
<b>Revenues Total</b>		<b>-\$81,847</b>	<b>-\$24,611</b>	<b>-\$129,621</b>	<b>-\$98,442</b>	<b>\$31,179</b>	<b>-\$98,442</b>	<b>-32%</b>

**Report FIN-2019-014 - Fourth Quarter Financial Report - 2018**  
**Schedule A - Departmental Detail**

Description	Current Qtr Actuals	Quarterly Budget	YTD Actuals	YTD Budget	\$ Budget Remaining	2018 Budget	% Remaining
<b>Public Works</b>							
<b>Public Works</b>							
<b>Expenditures</b>							
<b>Contract Services/Professional Fees</b>							
Contract Services	\$13,813	\$11,030	\$30,516	\$44,120	\$13,605	\$44,120	31%
Professional Fees - Engineering	\$0	\$500	\$0	\$2,000	\$2,000	\$2,000	100%
<b>Materials and Supplies</b>							
Advertising	\$0	\$125	\$342	\$500	\$158	\$500	32%
Clothing, Safety Allowance	\$694	\$263	\$847	\$1,050	\$203	\$1,050	19%
Signage	\$8,073	\$2,500	\$9,402	\$10,000	\$598	\$10,000	6%
<b>Office Equipment and Supplies</b>							
Office Supplies	\$118	\$125	\$167	\$500	\$333	\$500	67%
<b>Professional Development</b>							
Employee Travel - Meals	\$0	\$25	\$0	\$100	\$100	\$100	100%
Membership and Subscription Fees	\$0	\$200	\$598	\$800	\$202	\$800	25%
Professional Development	\$169	\$355	\$1,232	\$1,420	\$188	\$1,420	13%
<b>Roads and Related Costs</b>							
Calcium	\$0	\$11,600	\$55,840	\$46,400	-\$9,440	\$46,400	-20%
Maintenance Gravel	\$68	\$19,250	\$48,384	\$77,000	\$28,616	\$77,000	37%
Pavement Markings	\$35,986	\$8,875	\$35,986	\$35,500	-\$486	\$35,500	-1%
Permits	\$50	\$25	\$105	\$100	-\$5	\$100	-5%
Railway Maintenance	\$978	\$1,250	\$5,993	\$5,000	-\$993	\$5,000	-20%
Road Maintenance supplies	\$4,642	\$8,850	\$34,631	\$35,400	\$769	\$35,400	2%
Shop Overhead	\$4,109	\$1,850	\$8,349	\$7,400	-\$949	\$7,400	-13%
Sidewalk Repairs	\$0	\$1,250	\$0	\$5,000	\$5,000	\$5,000	100%
Speed Monitor	\$0	\$125	\$0	\$500	\$500	\$500	100%
Street Lights: Repairs and Hydro Bills	\$12,283	\$11,588	\$44,766	\$46,350	\$1,584	\$46,350	3%
Winter Maintenance	\$63,812	\$45,750	\$200,567	\$183,000	-\$17,567	\$183,000	-10%
<b>Salaries, Wages and Benefits</b>							
FT Benefits	\$17,115	\$16,072	\$65,136	\$64,286	-\$850	\$64,286	-1%
FT Wages	\$112,193	\$87,020	\$372,764	\$348,079	-\$24,685	\$348,079	-7%
Manulife Benefits	\$11,509	\$9,597	\$40,262	\$38,390	-\$1,872	\$38,390	-5%

**Report FIN-2019-014 - Fourth Quarter Financial Report - 2018**  
**Schedule A - Departmental Detail**

Description	Current Qtr	Quarterly	YTD Actuals	YTD Budget	\$ Budget	2018	%
	Actuals	Budget			Remaining	Budget	Remaining
OT Wages	\$7,866	\$8,175	\$38,290	\$32,700	-\$5,590	\$32,700	-17%
PT/Seasonal Benefits	\$32,552	\$869	\$41,630	\$3,474	-\$38,156	\$3,474	-1098%
Seasonal Wages	\$3,222	\$9,421	\$35,837	\$37,684	\$1,846	\$37,684	5%
WSIB	\$2,636	\$3,191	\$13,835	\$12,765	-\$1,070	\$12,765	-8%
<b>Utilities</b>							
Communication(phone, fax, intern)	\$671	\$866	\$3,051	\$3,462	\$411	\$3,462	12%
Fuel	\$894	\$21,074	\$68,538	\$84,295	\$15,757	\$84,295	19%
Insurance	\$0	\$17,937	\$71,607	\$71,748	\$141	\$71,748	0%
Waste Removal	\$0	\$375	\$0	\$1,500	\$1,500	\$1,500	100%
<b>Vehicles and Equipment</b>							
Equipment Maintenance & Supplies	\$951	\$513	\$2,423	\$2,050	-\$373	\$2,050	-18%
Mileage	\$36	\$25	\$36	\$100	\$64	\$100	64%
Vehicle Maintenance	\$27,169	\$11,500	\$48,504	\$46,000	-\$2,504	\$46,000	-5%
Vehicle Plates	\$7,255	\$1,775	\$7,255	\$7,100	-\$155	\$7,100	-2%
<b>Expenditures Total</b>	<b>\$368,863</b>	<b>\$313,943</b>	<b>\$1,286,891</b>	<b>\$1,255,774</b>	<b>-\$31,117</b>	<b>\$1,255,774</b>	<b>-2%</b>
<b>Revenues</b>							
<b>Recoveries</b>							
Roads Other Recoveries	-\$500	-\$250	-\$500	-\$1,000	-\$500	-\$1,000	50%
Third Party Cost Recovery	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Third Party Cost Recovery Administration Fee	\$0	\$0	\$0	\$0	\$0	\$0	N/A
<b>User Fees, Licenses and Fines</b>							
Entrance Permit	-\$690	-\$1,116	-\$6,210	-\$4,465	\$1,745	-\$4,465	-39%
Oversize-Overweight Load Permits	-\$100	\$0	-\$300	\$0	\$300	\$0	N/A
<b>Revenues Total</b>	<b>-\$1,290</b>	<b>-\$1,366</b>	<b>-\$7,010</b>	<b>-\$5,465</b>	<b>\$1,545</b>	<b>-\$5,465</b>	<b>-28%</b>

**Report FIN-2019-014 - Fourth Quarter Financial Report - 2018  
Schedule A - Departmental Detail**

Description	Current Qtr Actuals	Quarterly Budget	YTD Actuals	YTD Budget	\$ Budget Remaining	2018 Budget	% Remaining
<b>Source Water Protection</b>							
<b>Expenditures</b>							
<b>Contract Services/Professional Fees</b>							
Professional Fees	\$0	\$4,315	\$0	\$17,260	\$17,260	\$17,260	100%
<b>Materials and Supplies</b>							
Public Education Costs	\$0	\$0	\$0	\$0	\$0	\$0	N/A
<b>Salaries, Wages and Benefits</b>							
FT Wages/Benefits	\$4,765	\$2,395	\$9,253	\$9,579	\$326	\$9,579	3%
<b>Expenditures Total</b>	<b>\$4,765</b>	<b>\$6,710</b>	<b>\$9,253</b>	<b>\$26,839</b>	<b>\$17,586</b>	<b>\$26,839</b>	<b>66%</b>
<b>Revenues</b>							
<b>Grants</b>							
Source Protection Municipal Implementation Fund	-\$17,260	-\$4,315	-\$17,260	-\$17,260	\$0	-\$17,260	0%
<b>Revenues Total</b>	<b>-\$17,260</b>	<b>-\$4,315</b>	<b>-\$17,260</b>	<b>-\$17,260</b>	<b>\$0</b>	<b>-\$17,260</b>	<b>0%</b>
<b>Grand Total</b>	<b>\$434,382</b>	<b>\$745,279</b>	<b>\$2,646,419</b>	<b>\$2,981,115</b>	<b>\$334,695</b>	<b>\$2,981,115</b>	<b>11%</b>



**Report FIN-2019-014 - Fourth Quarter Financial Report - 2018**  
**Schedule B - Expense and Revenue Summary**

Department	Current Qtr Actuals	Quarterly Budget	YTD Actuals	YTD Budget	\$ Budget Remaining	2018 Budget	% Remaining
<b>Revenues</b>							
Administration	-\$3,485	-\$1,350	-\$5,511	-\$5,400	\$111	-\$5,400	-2%
Building	-\$87,991	-\$96,594	-\$482,433	-\$386,376	\$96,057	-\$386,376	-25%
By-law	-\$9,277	-\$7,067	-\$32,346	-\$28,266	\$4,080	-\$28,266	-14%
Corporate	-\$527,715	-\$275,299	-\$1,208,458	-\$1,101,196	\$107,262	-\$1,101,196	-10%
Elections	\$1,000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Finance	-\$14,334	-\$7,636	-\$45,960	-\$30,544	\$15,416	-\$30,544	-50%
Fire and Rescue	-\$75,361	-\$27,958	-\$132,027	-\$111,833	\$20,194	-\$111,833	-18%
Library	-\$2,920	-\$750	-\$2,920	-\$3,000	-\$80	-\$3,000	3%
ORC	-\$8,785	-\$13,047	-\$52,653	-\$52,187	\$465	-\$52,187	-1%
Parks	\$0	-\$1,775	-\$6,684	-\$7,100	-\$416	-\$7,100	6%
PCC	-\$29,587	-\$16,352	-\$76,261	-\$65,410	\$10,852	-\$65,410	-17%
Planning	-\$81,847	-\$24,611	-\$129,621	-\$98,442	\$31,179	-\$98,442	-32%
Public Works	-\$1,290	-\$1,366	-\$7,010	-\$5,465	\$1,545	-\$5,465	-28%
Source Water Protection	-\$17,260	-\$4,315	-\$17,260	-\$17,260	\$0	-\$17,260	0%
Municipal Office	-\$20,038	-\$5,526	-\$20,038	-\$22,103	-\$2,065	-\$22,103	9%
<b>Revenues Total</b>	<b>-\$878,890</b>	<b>-\$483,645</b>	<b>-\$2,219,181</b>	<b>-\$1,934,581</b>	<b>\$284,601</b>	<b>-\$1,934,581</b>	<b>-15%</b>
<b>Grand Total</b>	<b>\$434,382</b>	<b>\$745,279</b>	<b>\$2,646,419</b>	<b>\$2,981,115</b>	<b>\$334,695</b>	<b>\$2,981,115</b>	<b>11%</b>

**Report FIN-2019-014 - Fourth Quarter Financial Report - 2018**  
**Schedule C - Other Financial Data**

<b>Summary of Property Taxes Billed</b>												
	As at January 31st	As at February 28th	As at March 31st	As at April 30th	As at May 31st	As at June 30th	As at July 31st	As at August	As at September	As at October	As at November	As at December
<b>Taxes Billed</b>												
<b>Interim Tax Bill</b>												
1st Installment	\$0	\$5,855,881	\$5,855,881	\$5,855,881	\$5,855,881	\$5,855,881	\$5,855,881	\$5,855,881	\$5,855,881	\$5,855,881	\$5,855,881	\$5,855,881
2nd Installment	\$0	\$0	\$0	\$5,854,255	\$5,854,255	\$5,854,255	\$5,854,255	\$5,854,255	\$5,854,255	\$5,854,255	\$5,854,255	\$5,854,255
	\$0	\$5,855,881	\$5,855,881	\$11,710,136	\$11,710,136	\$11,710,136	\$11,710,136	\$11,710,136	\$11,710,136	\$11,710,136	\$11,710,136	\$11,710,136
<b>Final Tax Bill</b>												
1st Installment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,144,667	\$6,144,667	\$6,144,667	\$6,144,667	\$6,144,667
2nd Installment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,148,021	\$6,148,021	\$6,148,021
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,144,667	\$6,144,667	\$12,292,688	\$12,292,688	\$12,292,688
<b>Total Billed</b>	\$0	\$5,855,881	\$5,855,881	\$11,710,136	\$11,710,136	\$11,710,136	\$11,710,136	\$17,854,803	\$17,854,803	\$24,002,824	\$24,002,824	\$24,002,824
<b>Capping Adjustment</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Taxes Billed</b>	\$0	\$5,855,881	\$5,855,881	\$11,710,136	\$11,710,136	\$11,710,136	\$11,710,136	\$17,854,803	\$17,854,803	\$24,002,824	\$24,002,824	\$24,002,824
<b>In-year Township Tax Adjustments</b>												
Gravel Pit Appeal Write Offs to Date	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Taxes Written Off to Date	-\$5,442	-\$5,442	-\$8,532	-\$8,651	-\$8,651	-\$18,568	-\$18,568	-\$21,043	-\$22,187	-\$22,599	-\$24,852	-\$24,852
Supplemental Billings to Date	\$0	\$0	\$142	\$142	\$142	\$26,183	\$26,183	\$27,979	\$37,135	\$54,971	\$56,668	\$56,668
<b>Net Taxes Billed to Date</b>	-\$5,442	\$5,850,439	\$5,847,491	\$11,701,627	\$11,701,627	\$11,717,751	\$11,717,751	\$17,861,739	\$17,869,751	\$24,035,196	\$24,034,640	\$24,034,640
<b>Summary of Tax Arrears</b>												
<b>2018 Tax Arrears</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>
Outstanding Taxes	-\$252,482	\$577,467	-\$133,486	\$1,514,055	\$759,577	\$261,022	-\$20,659	\$1,045,904	-\$16,161	\$1,734,283	\$947,460	\$714,536
Outstanding Interest	\$0	-\$1	\$3,394	\$6,515	\$11,296	\$15,165	\$17,321	\$19,024	\$25,681	\$31,039	\$38,009	\$42,655
<b>2017 Tax Arrears</b>												
Outstanding Taxes	\$724,304	\$620,992	\$551,980	\$474,483	\$444,903	\$401,626	\$385,614	\$366,643	\$360,694	\$337,926	\$316,365	\$290,383
Outstanding Interest	\$35,400	\$33,892	\$33,073	\$33,127	\$34,617	\$36,233	\$36,500	\$37,415	\$38,978	\$41,166	\$40,099	\$39,233
<b>2016 Tax Arrears</b>												
Outstanding Taxes	\$212,855	\$184,840	\$140,155	\$119,593	\$101,739	\$90,250	\$85,676	\$81,133	\$75,270	\$62,008	\$59,738	\$56,498
Outstanding Interest	\$26,221	\$22,761	\$16,355	\$11,431	\$10,988	\$10,324	\$10,998	\$10,607	\$10,911	\$9,656	\$9,436	\$9,517
<b>2015 Tax Arrears</b>												
Outstanding Taxes	\$38,378	\$36,125	\$30,053	\$29,022	\$29,011	\$19,193	\$18,341	\$16,924	\$16,066	\$15,196	\$14,679	\$14,441
Outstanding Interest	\$8,767	\$6,698	\$4,641	\$4,673	\$4,868	\$3,579	\$3,770	\$3,802	\$3,986	\$4,169	\$4,168	\$2,290
<b>Total Outstanding Taxes &amp; Interest</b>	<b>\$793,443</b>	<b>\$1,482,774</b>	<b>\$646,166</b>	<b>\$2,192,898</b>	<b>\$1,396,998</b>	<b>\$837,392</b>	<b>\$537,562</b>	<b>\$1,581,453</b>	<b>\$515,423</b>	<b>\$2,235,445</b>	<b>\$1,429,955</b>	<b>\$1,169,553</b>
<b>Bank and Interest Summary</b>												
	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>
General Bank Balance	\$4,163,015	\$9,408,488	\$4,707,399	\$8,863,416	\$8,459,043	\$3,443,283	\$1,858,855	\$6,915,949	\$2,539,236	\$7,042,754	\$7,750,186	\$2,342,180
General Interest Earned to Date	-\$6,552	-\$11,578	-\$21,506	-\$33,556	-\$40,536	-\$52,329	-\$62,659	-\$67,007	-\$71,643	-\$81,866	-\$87,302	-\$131,548

## Accounts Payable

TD Canada Trust Cheque Register By Date

10/01/2018 thru 10/31/2018

Cheque Number	Cheque Date	Vendor Nbr	Payee	Cheque Amount
022787	10/03/2018	000038	ACKLANDS-GRAINGER INC.	592.38
022788	10/03/2018	000055	ALLIED MEDICAL INSTRUMENTS INC	214.63
022790	10/03/2018	000161	BROCK ROAD NURSERY	169.43
022791	10/03/2018	000178	CAMPBELL'S PORTABLE TOILETS	461.04
022792	10/03/2018	000182	CAMPUS HARDWARE LIMITED	436.27
022793	10/03/2018	000171	CANADIAN PACIFIC RAILWAY CO.	1,240.00
022794	10/03/2018	001874	DATA MEDIA INC.	5,206.05
022795	10/03/2018	002216	DROLLIS SAFETY SUPPLY CO. LTD.	34.75
022796	10/03/2018	000448	GREAT-WEST LIFE ASSURANCE CO.	870.56
022797	10/03/2018	001216	GUELPH BUILDING SUPPLY	1,792.90
022798	10/03/2018	002136	HAUWERT, MARGARET	545.58
022799	10/03/2018	001474	JUNE WILLIAMS	363.72
022800	10/03/2018	002184	KITCHENER KROWN	1,142.97
022801	10/03/2018	000650	M & L SUPPLY	632.54
022803	10/03/2018	000717	MINISTER OF FINANCE	2,898.46
022804	10/03/2018	001727	MINTO FIRE DEPARTMENT	658.86
022805	10/03/2018	000725	MOFFITT PRINT CRAFT	805.69
022806	10/03/2018	002337	NEIL VANDERKROK HOLDINGS INC.	1,218.59
022807	10/03/2018	001516	PARTRIDGE FREELANCE TITLESEARCHING	104.50
022808	10/03/2018	002266	PITNEYWORKS	2,282.60
022809	10/03/2018	000820	PRAXAIR CANADA INC.	202.26
022810	10/03/2018	001147	RECEIVER GENERAL	27,009.26
022811	10/03/2018	002224	REGIONAL HOSE GUELPH LTD.	86.35
022812	10/03/2018	001472	RSM BUILDING CONSULTANTS	16,326.81
022813	10/03/2018	000934	SGS CANADA INC	150.29
022814	10/03/2018	000939	SHOOTER ELECTRIC INC.	445.67
022815	10/03/2018	000225	STRONGCO	314.92
022816	10/03/2018	001113	WORKPLACE SAFETY & INSURANCE	4,333.89
022817	10/04/2018	001907	MAKINSON, DAINA	623.04
022818	10/11/2018	002343	ARTISTIC STONE	70.20
022819	10/11/2018	000119	BELL CANADA	354.27
022820	10/11/2018	000514	HYDRO ONE NETWORKS INC	2,125.81
022821	10/11/2018	002340	JASSAL, JASVIR	1,064.59
022822	10/11/2018	000661	MANULIFE FINANCIAL	14,164.52
022823	10/11/2018	002342	WAYNE PITMAN FORD	2,676.96
022824	10/11/2018	002339	WEBER SEPTIC SERVICE	156.00
022825	10/16/2018	001810	CALZONETTI, MICHAEL	94.61
022826	10/16/2018	000182	CAMPUS HARDWARE LIMITED	574.50
022827	10/16/2018	000200	CAPITAL PAVING INC.	54.25
022828	10/16/2018	002214	CP INDUSTRIES LTD.	98.88
022829	10/16/2018	001768	DULUX PAINT	374.81
022830	10/16/2018	001216	GUELPH BUILDING SUPPLY	63.27
022831	10/16/2018	000486	HAYDEN'S PROPERTY MTCE.	512.91
022832	10/16/2018	000572	K.D.N. PAVEMENT MARKINGS	13,953.24
022833	10/16/2018	000626	LETCO LIMITED	3,996.03
022834	10/16/2018	002338	LONG & MCQUADE GUELPH	1,204.58
022835	10/16/2018	002271	MACLEAN MEDIA SYSTEMS INC.	1,655.45
022836	10/16/2018	001708	MORGUARD INVESTMENTS LTD.	101,000.00
022837	10/16/2018	000830	PUROLATOR COURIER LTD.	188.88
022838	10/16/2018	000905	ROYAL SS TANK & TRUCK LTD	4,998.26
022839	10/16/2018	001472	RSM BUILDING CONSULTANTS	14,829.41
022840	10/16/2018	002344	SV LAW	901.18
022841	10/16/2018	001040	UNITED RENTALS OF CANADA INC	463.30



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Cheque Number	Cheque Date	Vendor Nbr	Payee	Cheque Amount
022842	10/16/2018	001078	WELL. CTY CLERKS & TREASURERS	50.00
022843	10/18/2018	001147	RECEIVER GENERAL	14,072.19
022844	10/23/2018	001680	CHARLESTON HOMES LTD	3,114.85
022845	10/26/2018	000119	BELL CANADA	212.64
022846	10/26/2018	000514	HYDRO ONE NETWORKS INC	2,974.65
022847	10/26/2018	000998	TD VISA	11,277.40
022848	10/26/2018	001039	UNION GAS LIMITED	731.16
022897	10/31/2018	000717	MINISTER OF FINANCE	2,951.20
022898	10/31/2018	001147	RECEIVER GENERAL	26,156.71
022899	10/31/2018	001113	WORKPLACE SAFETY & INSURANCE	4,049.47
Cheque Register Total -				302,330.19

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Cheque Number	Cheque Date	Vendor Nbr	Payee	Cheque Amount
000315	10/03/2018	000023	A.J. STONE CO. LTD.	1,296.57
000316	10/03/2018	000030	ABELL PEST CONTROL INC.	79.10
000317	10/03/2018	001416	ALTRUCK INTL. TRUCK CENTRES	213.93
000318	10/03/2018	000148	BOUCHER & JONES INC.	2,942.78
000319	10/03/2018	002030	BRENNAN'S TIRE SERVICE	28.25
000320	10/03/2018	000219	CEDAR SIGNS	529.09
000321	10/03/2018	000259	COUNTY OF WELLINGTON	1,354.35
000322	10/03/2018	002335	DASAN LAW OFFICE PROFESSIONAL CORP	681.26
000323	10/03/2018	001518	DONALD CREED	185.95
000324	10/03/2018	000384	FLEET IMAGE INC.	502.85
000325	10/03/2018	001813	GOMES, LUIS	1,181.71
000326	10/03/2018	000453	GROOVE IDENTIFICATION SOLUTION	224.87
000327	10/03/2018	000400	GUELPH BUSINESS MACHINES	637.35
000328	10/03/2018	000463	GUELPH HUMANE SOCIETY	2,645.56
000329	10/03/2018	000468	GWS ECOLOGICAL & FORESTRY SERV	3,792.84
000330	10/03/2018	002246	HOYTFox, COURTENAY	20.34
000331	10/03/2018	001563	KEHOE LAW ENFORCEMENT DIST.	634.39
000332	10/03/2018	000581	KENNETH TOSH	618.00
000333	10/03/2018	002098	LECIC, NINA	52.50
000334	10/03/2018	002325	M&T PRINTING CROUP LTD.	187.77
000335	10/03/2018	000710	MICHAEL'S MOBILE	782.34
000336	10/03/2018	000211	MICHELLE CASSAR	799.30
000337	10/03/2018	000852	MIKE RAO	60.83
000338	10/03/2018	000734	MRC SYSTEMS INC.	123.68
000339	10/03/2018	000764	O.M.E.R.S.	19,441.42
000340	10/03/2018	001440	REALTAX INC.	1,881.45
000341	10/03/2018	000861	REYNER ELECTRIC CONSTRUCTION INC.	1,898.97
000342	10/03/2018	000374	SUSAN FIELDING	667.31
000343	10/03/2018	000988	SWAN DUST CONTROL LTD	597.78
000344	10/03/2018	001076	THE WELLINGTON ADVERTISER	711.90
000345	10/03/2018	001016	TOPECO COFFEE & TEA COMPANY	157.18
000346	10/03/2018	001025	TRANSIT LUBRICANTS LTD.	1,486.29
000347	10/03/2018	002320	URBAN & ENVIRONMENTAL MGMT INC	8,415.60
000348	10/03/2018	001046	V.A. WOOD (GUELPH) INCORP.	205.43
000349	10/03/2018	002332	WATTERSON, NEIL	90.34
000350	10/10/2018	000259	COUNTY OF WELLINGTON	4,856.00
000351	10/10/2018	001043	UPPER GRAND DISTRICT SCH BR-DC	1,567.00
000352	10/10/2018	001077	WELLINGTON CATHOLIC DIS SCH BD	317.00
000353	10/16/2018	000030	ABELL PEST CONTROL INC.	70.79
000354	10/16/2018	001352	AIR LIQUIDE CANADA INC.	377.34
000355	10/16/2018	000113	BATTLEFIELD EQUIPMENT-ONTARIO	43.48
000356	10/16/2018	001946	BDO CANADA LLP	621.50
000357	10/16/2018	000219	CEDAR SIGNS	259.90
000358	10/16/2018	000259	COUNTY OF WELLINGTON	3,678.02
000359	10/16/2018	000263	COX CONSTRUCTION LIMITED	70,282.38
000360	10/16/2018	000414	GM BLUEPLAN ENGINEERING LIMITED	21,312.37
000361	10/16/2018	000476	HARDEN ENVIRONMENTAL SERVICES	1,808.00
000362	10/16/2018	002246	HOYTFox, COURTENAY	161.28
000363	10/16/2018	001703	KAREN LANDRY	932.22
000364	10/16/2018	002315	KWK MOBILE INC.	132.66
000365	10/16/2018	002299	LBEL INC.	1,092.71
000366	10/16/2018	001759	MARY HASAN	138.65
000367	10/16/2018	000734	MRC SYSTEMS INC.	123.68

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Cheque Number	Cheque Date	Vendor Nbr	Payee	Cheque Amount
000368	10/16/2018	001945	ONSERVE	4,676.98
000369	10/16/2018	001622	PEARSON DUNN INSURANCE	8,845.57
000370	10/16/2018	000836	PUSLINCH PIONEER	1,135.09
000371	10/16/2018	000900	ROYAL CITY AUTOMOTIVE	19.82
000372	10/16/2018	002082	ROYAL CITY JANITORIAL & MAINTENANCE	904.00
000373	10/16/2018	000932	SENTEX COMMUNICATIONS	214.68
000374	10/16/2018	001996	SERVER CLOUD CANADA	473.47
000375	10/16/2018	001781	THE BERNARDI CENTRE INC.	3,260.05
000376	10/16/2018	001076	THE WELLINGTON ADVERTISER	427.14
000377	10/16/2018	001016	TOPECO COFFEE & TEA COMPANY	191.18
000378	10/16/2018	001068	WASTE CONNECTIONS OF CANADA INC.	482.88
000379	10/17/2018	000764	O.M.E.R.S.	32,516.92
Cheque Register Total -				216,052.04

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Cheque Number	Cheque Date	Vendor Nbr	Payee	Cheque Amount
022849	11/02/2018	002349	ALZNER, JO-ANNE	175.00
022850	11/02/2018	002354	BANKS, NICHOLAS	175.00
022851	11/02/2018	002355	BARNES, PATRICIA	130.00
022852	11/02/2018	000119	BELL CANADA	354.27
022853	11/02/2018	002350	BOURASSA, MYLENE	175.00
022854	11/02/2018	002367	BREWER, DANIEL	50.00
022855	11/02/2018	001895	BUDARICK, CONSTANCE	175.00
022856	11/02/2018	000182	CAMPUS HARDWARE LIMITED	187.42
022857	11/02/2018	000723	CASSANDRA MITCHELL	130.00
022858	11/02/2018	002359	CHAUNDHRY, FRAH	175.00
022859	11/02/2018	000175	CITY OF CAMBRIDGE	930.84
022860	11/02/2018	000481	DIANE HARRIS	110.00
022861	11/02/2018	001886	DOLAN, LYNDA	130.00
022862	11/02/2018	000278	DONALD HARRIS	110.00
022863	11/02/2018	000344	EASYPAY	355.00
022864	11/02/2018	001663	ECO SOLUTIONS	1,898.40
022865	11/02/2018	000386	FLORENCE PEER	110.00
022866	11/02/2018	002346	FURMAH, AMARJIT	315.00
022867	11/02/2018	000448	GREAT-WEST LIFE ASSURANCE CO.	870.56
022868	11/02/2018	002348	GREEN, JOANNE	130.00
022869	11/02/2018	001216	GUELPH BUILDING SUPPLY	780.25
022870	11/02/2018	000454	GUELPH JUNCTION RAILWAY CO.	36,967.10
022871	11/02/2018	002352	HARRINGTON, SANDRA	175.00
022872	11/02/2018	002353	HASAN, MUJDAH	175.00
022873	11/02/2018	002369	HEART ZAP SERVICES INC.	715.86
022874	11/02/2018	002361	HOLLINGSHEAD, KIM	175.00
022875	11/02/2018	002364	HUESTON, CARA	175.00
022876	11/02/2018	001889	HUTCHINSON, ALAN	175.00
022877	11/02/2018	000514	HYDRO ONE NETWORKS INC	4,412.04
022878	11/02/2018	002362	JENKINSON, PAULETTE	175.00
022879	11/02/2018	001879	MENARD, JOHN	130.00
022880	11/02/2018	002356	MORELLO, PAULINE	130.00
022881	11/02/2018	002015	PARON, DIANE	130.00
022882	11/02/2018	001899	PARON, DINO	130.00
022883	11/02/2018	002363	PEACOCK, LINDA	175.00
022884	11/02/2018	002347	POOLE, BEATRICE	130.00
022885	11/02/2018	001902	REDDISH, EMMA	60.00
022886	11/02/2018	002357	REICHERT MARIA	110.00
022887	11/02/2018	001472	RSM BUILDING CONSULTANTS	13,799.20
022888	11/02/2018	002365	SCHINDLER, PAULINE	50.00
022889	11/02/2018	002358	SERVOS, JOSEPH	175.00
022890	11/02/2018	001733	SHRED-IT INTERNATIONAL ULC	74.49
022891	11/02/2018	001888	STAHLBAUM, JEAN	50.00
022892	11/02/2018	002366	STONE, SUSAN	50.00
022893	11/02/2018	001036	TOWNSHIP OF CENTRE WELLINGTON	2,410.36
022894	11/02/2018	001882	TREVORS, DONNA	175.00
022895	11/02/2018	002351	VANDERMEER, ANITA	175.00
022896	11/02/2018	002360	WILLIAMS, ERIC	175.00
022900	11/09/2018	000124	BELL MOBILITY INC.	220.86
022901	11/09/2018	002371	HOLMES, JESSICA	63.28
022902	11/09/2018	000514	HYDRO ONE NETWORKS INC	985.58
022903	11/09/2018	000830	PUROLATOR COURIER LTD.	141.39
022904	11/09/2018	002094	STANTEC CONSULTING LTD.	5,567.66

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Cheque Number	Cheque Date	Vendor Nbr	Payee	Cheque Amount
022905	11/21/2018	002374	295209 ONTARIO LIMITED	879.34
022906	11/21/2018	000037	ACCU PUMPS DISTRIBUTING INC	680.53
022907	11/21/2018	000119	BELL CANADA	212.64
022908	11/21/2018	002375	BROECKEL, WADE	114.66
022909	11/21/2018	000182	CAMPUS HARDWARE LIMITED	290.12
022910	11/21/2018	000171	CANADIAN PACIFIC RAILWAY CO.	1,240.00
022911	11/21/2018	000276	D & J LOCKHART EXCAVATORS LTD.	264.42
022912	11/21/2018	001820	DOMINION VOTING SYSTEMS CORP.	8,906.10
022913	11/21/2018	000389	FRANK COWAN CO. LTD.	6,570.90
022914	11/21/2018	001067	GERALD WARNER	560.00
022915	11/21/2018	000454	GUELPH JUNCTION RAILWAY CO.	96.48
022916	11/21/2018	000458	GUELPH PAPER & CLEANING SUPPLY CO	10.89
022917	11/21/2018	000155	HDS CANADA INC.	63.64
022918	11/21/2018	000514	HYDRO ONE NETWORKS INC	1,104.18
022919	11/21/2018	000588	KEYSTONE SECURITY SYSTEMS INC	339.00
022920	11/21/2018	001650	PITNEY BOWES	163.13
022921	11/21/2018	000905	ROYAL SS TANK & TRUCK LTD	760.04
022922	11/21/2018	001472	RSM BUILDING CONSULTANTS	34,662.90
022923	11/21/2018	000214	ST MARYS CEMENT INC.	75.47
022924	11/21/2018	002373	SUNBELT RENTALS OF CANADA INC.	756.79
022925	11/21/2018	000998	TD VISA	1,595.31
022926	11/21/2018	001963	THRIVE LANDSCAPES	3,500.00
022927	11/21/2018	001040	UNITED RENTALS OF CANADA INC	470.08
022928	11/21/2018	002372	WEATHERHEAD TREE	3,390.00
022929	11/22/2018	002376	JAY THANKI	900.00
022930	11/22/2018	002377	SCOOTERS CATERING SERVICE	4,859.00
022931	11/22/2018	001147	RECEIVER GENERAL	12,861.84
022932	11/28/2018	001868	ADVANTAGE DATA COLLECTION	6,076.86
022933	11/28/2018	000119	BELL CANADA	1,835.35
022934	11/28/2018	000514	HYDRO ONE NETWORKS INC	3,271.75
022935	11/28/2018	000717	MINISTER OF FINANCE	7,639.75
022936	11/28/2018	001650	PITNEY BOWES	154.00
022937	11/28/2018	000830	PUROLATOR COURIER LTD.	134.10
022938	11/28/2018	001210	ROGERS	118.64
022939	11/28/2018	000905	ROYAL SS TANK & TRUCK LTD	141.25
022940	11/28/2018	002140	THOMSON REUTERS CANADA	133.12
022941	11/28/2018	001052	VIKING CIVES LTD	847.56
022942	11/28/2018	001063	WALCO EQUIPMENT LTD	504.97
022961	11/30/2018	000717	MINISTER OF FINANCE	2,976.25
022962	11/30/2018	001147	RECEIVER GENERAL	26,552.62
022963	11/30/2018	001113	WORKPLACE SAFETY & INSURANCE	3,741.62
Cheque Register Total -				215,174.86

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Cheque Number	Cheque Date	Vendor Nbr	Payee	Cheque Amount
000380	11/05/2018	000023	A.J. STONE CO. LTD.	924.65
000381	11/05/2018	000030	ABELL PEST CONTROL INC.	79.10
000383	11/05/2018	000055	ALLIED MEDICAL INSTRUMENTS INC	96.50
000384	11/05/2018	001416	ALTRUCK INTL. TRUCK CENTRES	1,454.45
000385	11/05/2018	001340	ASTLEY GILBERT	9.04
000386	11/05/2018	000147	BOB BONNEVILLE	225.00
000387	11/05/2018	000148	BOUCHER & JONES INC.	3,105.84
000388	11/05/2018	002030	BRENNAN'S TIRE SERVICE	10,201.64
000389	11/05/2018	000219	CEDAR SIGNS	118.51
000390	11/05/2018	001286	COCO PAVING INC	1,765.20
000391	11/05/2018	000259	COUNTY OF WELLINGTON	5,991.85
000392	11/05/2018	000263	COX CONSTRUCTION LIMITED	287.04
000393	11/05/2018	002335	DASAN LAW OFFICE PROFESSIONAL CORP	549.89
000394	11/05/2018	000375	FILION WAKELY THORUP ANGELETTI	3,775.61
000395	11/05/2018	000383	FISHER'S REGALIA & UNIFORM ACC	571.16
000396	11/05/2018	000384	FLEET IMAGE INC.	39.55
000397	11/05/2018	001182	G.T. FRENCH PAPER LTD.	1,524.85
000398	11/05/2018	000409	GAIL J. HUETHER	372.36
000399	11/05/2018	000414	GM BLUEPLAN ENGINEERING LIMITED	2,226.37
000400	11/05/2018	001813	GOMES, LUIS	11.50
000401	11/05/2018	000463	GUELPH HUMANE SOCIETY	100.00
000402	11/05/2018	001977	HORIZON DATA SERVICES LTD.	1,017.00
000403	11/05/2018	000572	K.D.N. PAVEMENT MARKINGS	7,729.20
000404	11/05/2018	001563	KEHOE LAW ENFORCEMENT DIST.	40.36
000405	11/05/2018	002120	LANDSCAPE PLANNING LIMITED	13,560.00
000406	11/05/2018	002368	LOCKLIN, STACY	46.87
000407	11/05/2018	002292	LOOBY, RYAN	285.34
000408	11/05/2018	000650	M & L SUPPLY	231.31
000409	11/05/2018	002325	M&T PRINTING CROUP LTD.	31.96
000410	11/05/2018	000710	MICHAEL'S MOBILE	1,624.35
000411	11/05/2018	000211	MICHELLE CASSAR	177.00
000412	11/05/2018	000734	MRC SYSTEMS INC.	4,549.54
000413	11/05/2018	001945	ONSERVE	869.85
000414	11/05/2018	001795	PARKER, SCOTT	88.68
000415	11/05/2018	001664	PRINCESS AUTO LTD.	745.78
000416	11/05/2018	002151	ROESS, MICHAEL	219.91
000417	11/05/2018	002119	SANI GEAR	166.80
000418	11/05/2018	001852	SPEARMAN, PAUL	300.70
000419	11/05/2018	000988	SWAN DUST CONTROL LTD	23.39
000420	11/05/2018	001076	THE WELLINGTON ADVERTISER	1,296.11
000421	11/05/2018	002332	WATTERSON, NEIL	129.07
000422	11/07/2018	000259	COUNTY OF WELLINGTON	14,684.00
000423	11/07/2018	001043	UPPER GRAND DISTRICT SCH BR-DC	4,701.00
000424	11/07/2018	002345	WELL CATH DIST SCH BRD-DC	951.00
000425	11/21/2018	000030	ABELL PEST CONTROL INC.	70.79
000426	11/21/2018	000045	AIR WAVE HEATING AND COOLING	2,502.95
000427	11/21/2018	000148	BOUCHER & JONES INC.	3,632.24
000428	11/21/2018	002030	BRENNAN'S TIRE SERVICE	791.00
000429	11/21/2018	000219	CEDAR SIGNS	119.46
000430	11/21/2018	001218	CITY OF GUELPH	9,213.00
000431	11/21/2018	000259	COUNTY OF WELLINGTON	113.00
000432	11/21/2018	002335	DASAN LAW OFFICE PROFESSIONAL CORP	1,732.23
000433	11/21/2018	000383	FISHER'S REGALIA & UNIFORM ACC	720.21

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Cheque Number	Cheque Date	Vendor Nbr	Payee	Cheque Amount
000434	11/21/2018	000414	GM BLUEPLAN ENGINEERING LIMITED	3,080.10
000435	11/21/2018	000400	GUELPH BUSINESS MACHINES	908.84
000436	11/21/2018	000463	GUELPH HUMANE SOCIETY	2,291.64
000437	11/21/2018	000572	K.D.N. PAVEMENT MARKINGS	18,278.88
000438	11/21/2018	001563	KEHOE LAW ENFORCEMENT DIST.	365.91
000439	11/21/2018	001529	MICHAEL FOWLER	40.30
000440	11/21/2018	000734	MRC SYSTEMS INC.	123.68
000441	11/21/2018	000764	O.M.E.R.S.	19,157.06
000442	11/21/2018	001945	ONSERVE	2,598.27
000443	11/21/2018	000836	PUSLINCH PIONEER	303.97
000444	11/21/2018	000861	REYNER ELECTRIC CONSTRUCTION INC.	1,976.94
000445	11/21/2018	000874	ROBERT FROSCHE	44.00
000446	11/21/2018	000900	ROYAL CITY AUTOMOTIVE	399.52
000447	11/21/2018	002082	ROYAL CITY JANITORIAL & MAINTENANCE	904.00
000448	11/21/2018	000932	SENTEX COMMUNICATIONS	214.68
000449	11/21/2018	001996	SERVER CLOUD CANADA	473.47
000450	11/21/2018	000988	SWAN DUST CONTROL LTD	304.60
000451	11/21/2018	000999	TEAM TRUCK CENTRES	13.11
000452	11/21/2018	001076	THE WELLINGTON ADVERTISER	242.95
000453	11/21/2018	001068	WASTE CONNECTIONS OF CANADA INC.	519.62
Cheque Register Total -				158,035.75

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Cheque Number	Cheque Date	Vendor Nbr	Payee	Cheque Amount
022943	12/04/2018	000119	BELL CANADA	354.27
022944	12/04/2018	000182	CAMPUS HARDWARE LIMITED	123.95
022945	12/04/2018	000175	CITY OF CAMBRIDGE	34,450.00
022946	12/04/2018	000234	CLEANSWEEP POWERSWEEPING	18,034.80
022947	12/04/2018	002223	CRAMPTON, CARISA	124.29
022948	12/04/2018	000692	DON MCKAY	280.00
022949	12/04/2018	002380	HIRA, KAMAL	3,500.00
022950	12/04/2018	002378	HUTTON'S LTD.	830.66
022951	12/04/2018	000514	HYDRO ONE NETWORKS INC	1,404.26
022952	12/04/2018	001132	MILLER THOMSON LLP	4,110.48
022953	12/04/2018	002287	NAPA CAMBRIDGE (0529)	75.66
022954	12/04/2018	002379	PERSON, LEIGH	124.85
022955	12/04/2018	001745	PUSLINCH FIREFIGHTERS ASSOC INC	2,791.96
022956	12/04/2018	000905	ROYAL SS TANK & TRUCK LTD	364.31
022957	12/04/2018	001733	SHRED-IT INTERNATIONAL ULC	74.49
022958	12/04/2018	002373	SUNBELT RENTALS OF CANADA INC.	350.99
022959	12/04/2018	001039	UNION GAS LIMITED	2,400.88
022960	12/04/2018	001052	VIKING CIVES LTD	189.28
022965	12/10/2018	000661	MANULIFE FINANCIAL	13,506.36
022966	12/10/2018	000448	GREAT-WEST LIFE ASSURANCE CO.	870.56
022967	12/13/2018	001145	1148362 ONTARIO LTD.	565.00
022968	12/13/2018	000100	BARB JEFFERSON	363.72
022969	12/13/2018	002382	BARNETT, JEFF	250.75
022970	12/13/2018	002134	BASI, AMARDEEP	727.44
022971	12/13/2018	000119	BELL CANADA	934.83
022972	12/13/2018	000124	BELL MOBILITY INC.	587.69
022973	12/13/2018	001674	BIBBY FINANCIAL SERV (CANADA) INC.	1,808.00
022974	12/13/2018	000182	CAMPUS HARDWARE LIMITED	24.71
022975	12/13/2018	000171	CANADIAN PACIFIC RAILWAY CO.	1,240.00
022976	12/13/2018	002227	CLARK, JOHN AND JAMES	334.25
022977	12/13/2018	000692	DON MCKAY	100.00
022978	12/13/2018	000334	DUFF'S SERVICE CLUB	550.00
022979	12/13/2018	001514	GUELPH GLASS LTD	17,289.00
022980	12/13/2018	000155	HDS CANADA INC.	197.00
022981	12/13/2018	000514	HYDRO ONE NETWORKS INC	2,123.25
022982	12/13/2018	001337	IDS	335.61
022983	12/13/2018	001225	JOHN ARNOLD	272.79
022984	12/13/2018	002243	KENNEDY, DAN	1,091.16
022985	12/13/2018	002017	LEVAK, JOHN	363.72
022986	12/13/2018	000661	MANULIFE FINANCIAL	13,506.36
022987	12/13/2018	001585	MARY TIVY	415.36
022988	12/13/2018	002303	MLS PLANNING CONSULTING	1,563.36
022989	12/13/2018	002016	O'CONNOR, DENNIS	1,000.23
022990	12/13/2018	002015	PARON, DIANNE	1,091.16
022991	12/13/2018	000822	PRESSURE WASHER SHOP LTD.	203.40
022992	12/13/2018	002381	ROY-AL RENTALS LIMITED	115.55
022993	12/13/2018	000905	ROYAL SS TANK & TRUCK LTD	1,425.38
022994	12/13/2018	000934	SGS CANADA INC	1,655.45
022995	12/13/2018	000939	SHOOTER ELECTRIC INC.	528.28
022996	12/13/2018	001923	STACEY NEWMAN PHOTOGRAPHY	593.25
022997	12/19/2018	002384	BERNARDI CENTRE	1,564.00
022998	12/19/2018	001216	GUELPH BUILDING SUPPLY	167.90
022999	12/19/2018	000514	HYDRO ONE NETWORKS INC	522.19



**Accounts Payable**

TD Canada Trust Cheque Register By Date

12/01/2018 thru 12/31/2018

Cheque Number	Cheque Date	Vendor Nbr	Payee	Cheque Amount
023000	12/19/2018	002338	LONG & MCQUADE GUELPH	90.28
023001	12/19/2018	002008	MICRO MARKET BUSINESS CENTRE	2,147.00
023002	12/19/2018	002201	ONTARIO CLEAN WATER AGENCY	881.40
023003	12/19/2018	002383	OSG	508.50
023004	12/19/2018	001147	RECEIVER GENERAL	13,664.67
023005	12/19/2018	001036	TOWNSHIP OF CENTRE WELLINGTON	1,697.33
023006	12/21/2018	000119	BELL CANADA	212.64
023007	12/21/2018	002384	BERNARDI CENTRE	1,564.00
023008	12/21/2018	000514	HYDRO ONE NETWORKS INC	175.25
023009	12/21/2018	000998	TD VISA	8,834.59
023010	12/21/2018	001039	UNION GAS LIMITED	2,755.55
Cheque Register Total -				170,004.05

## Accounts Payable

TD Canada Trust-DD Cheque Register By Date

12/01/2018 thru 12/31/2018

Cheque Number	Cheque Date	Vendor Nbr	Payee	Cheque Amount
000454	12/04/2018	000030	ABELL PEST CONTROL INC.	79.10
000455	12/04/2018	001746	ANGUS INGROUND SPRINKLER CO INC	151.42
000456	12/04/2018	000147	BOB BONNEVILLE	52.92
000457	12/04/2018	000148	BOUCHER & JONES INC.	4,333.12
000458	12/04/2018	002030	BRENNAN'S TIRE SERVICE	6,291.84
000459	12/04/2018	001074	C-MAX FIRE SOLUTIONS	760.77
000460	12/04/2018	000178	CAMPBELL'S PORTABLE TOILETS	271.20
000461	12/04/2018	000219	CEDAR SIGNS	192.82
000462	12/04/2018	000259	COUNTY OF WELLINGTON	800.00
000463	12/04/2018	000263	COX CONSTRUCTION LIMITED	34,119.95
000464	12/04/2018	001819	ESOLUTIONS GROUP	548.05
000465	12/04/2018	001182	G.T. FRENCH PAPER LTD.	184.30
000466	12/04/2018	000463	GUELPH HUMANE SOCIETY	818.97
000467	12/04/2018	000468	GWS ECOLOGICAL & FORESTRY SERV	2,050.38
000468	12/04/2018	000476	HARDEN ENVIRONMENTAL SERVICES	4,474.80
000469	12/04/2018	000486	HAYDEN'S PROPERTY MTCE.	507.88
000470	12/04/2018	002246	HOYTFOX, COURTENAY	262.07
000471	12/04/2018	000550	JEFFERY & SPENCE LIMITED	5,319.00
000472	12/04/2018	000584	JOHN KERR	271.15
000473	12/04/2018	000710	MICHAEL'S MOBILE	1,185.53
000474	12/04/2018	001945	ONSERVE	4,849.90
000475	12/04/2018	000836	PUSLINCH PIONEER	280.24
000476	12/04/2018	002294	REALTERM ENERGY CORP.	76,947.95
000477	12/04/2018	001542	RICHARD HOOVER	118.63
000478	12/04/2018	001852	SPEARMAN, PAUL	498.27
000479	12/04/2018	000988	SWAN DUST CONTROL LTD	322.83
000480	12/04/2018	001076	THE WELLINGTON ADVERTISER	704.56
000481	12/04/2018	001266	WATSON & ASSOC. ECONOMISTS LTD	1,636.81
000482	12/04/2018	002283	YOUNG, ALEXANDER	31.63
000483	12/12/2018	000388	CONSEIL SCOL DE DIS CATHOLIQUE	9,166.53
000484	12/12/2018	000249	CONSEIL SCOLAIRE VIAMONDE	9,554.74
000485	12/12/2018	000259	COUNTY OF WELLINGTON	3713,899.44
000486	12/12/2018	002277	UPPER GRAND DISTRICT SCH BRD	1336,588.54
000487	12/12/2018	001077	WELLINGTON CATHOLIC DIS SCH BD	295,708.72
000488	12/12/2018	000259	COUNTY OF WELLINGTON	29,832.00
000489	12/12/2018	001043	UPPER GRAND DISTRICT SCH BR-DC	9,402.00
000490	12/12/2018	002345	WELL CATH DIST SCH BRD-DC	1,902.00
000491	12/17/2018	000030	ABELL PEST CONTROL INC.	70.79
000492	12/17/2018	001352	AIR LIQUIDE CANADA INC.	670.60
000493	12/17/2018	000045	AIR WAVE HEATING AND COOLING	6,018.43
000494	12/17/2018	001847	AIRD & BERLIS LLP	2,312.83
000495	12/17/2018	000148	BOUCHER & JONES INC.	3,558.20
000496	12/17/2018	002030	BRENNAN'S TIRE SERVICE	242.95
000497	12/17/2018	000263	COX CONSTRUCTION LIMITED	77,883.05
000498	12/17/2018	001518	DONALD CREED	195.54
000499	12/17/2018	000341	ELISABETH COBURN	128.75
000500	12/17/2018	000414	GM BLUEPLAN ENGINEERING LIMITED	3,686.53
000501	12/17/2018	001429	KENNETH ROTH	100.00
000502	12/17/2018	002120	LANDSCAPE PLANNING LIMITED	11,300.00
000503	12/17/2018	000211	MICHELLE CASSAR	18.00
000504	12/17/2018	000734	MRC SYSTEMS INC.	123.68
000505	12/17/2018	000764	O.M.E.R.S.	18,818.68
000506	12/17/2018	001945	ONSERVE	2,598.27

**Accounts Payable**

TD Canada Trust-DD Cheque Register By Date

12/01/2018 thru 12/31/2018

Cheque Number	Cheque Date	Vendor Nbr	Payee	Cheque Amount
000507	12/17/2018	002294	REALTERM ENERGY CORP.	56,469.38
000508	12/17/2018	000861	REYNER ELECTRIC CONSTRUCTION INC.	1,256.56
000509	12/17/2018	000900	ROYAL CITY AUTOMOTIVE	128.66
000510	12/17/2018	002082	ROYAL CITY JANITORIAL & MAINTENANCE	904.00
000511	12/17/2018	001472	RSM BUILDING CONSULTANTS	25,722.83
000512	12/17/2018	000906	RUBBERLINE PRODUCTS LTD.	180.45
000513	12/17/2018	000914	S.T.O.P. RESTAURANT SUPPLY	233.86
000514	12/17/2018	000932	SENTEX COMMUNICATIONS	214.68
000515	12/17/2018	001996	SERVER CLOUD CANADA	473.47
000516	12/17/2018	001076	THE WELLINGTON ADVERTISER	291.54
000517	12/17/2018	001016	TOPECO COFFEE & TEA COMPANY	525.22
000518	12/17/2018	001068	WASTE CONNECTIONS OF CANADA INC.	568.83
000519	12/19/2018	000669	AARON MARSHALL	79.54
000520	12/19/2018	000045	AIR WAVE HEATING AND COOLING	1,165.93
000521	12/19/2018	001074	C-MAX FIRE SOLUTIONS	2,063.18
000522	12/19/2018	000259	COUNTY OF WELLINGTON	1,740.40
000523	12/19/2018	000384	FLEET IMAGE INC.	46.78
000524	12/19/2018	000414	GM BLUEPLAN ENGINEERING LIMITED	1,246.22
000525	12/19/2018	000400	GUELPH BUSINESS MACHINES	513.40
000526	12/19/2018	000468	GWS ECOLOGICAL & FORESTRY SERV	528.84
000527	12/19/2018	001703	KAREN LANDRY	214.00
000528	12/19/2018	002098	LECIC, NINA	129.00
000529	12/19/2018	000678	MATTHEW BULMER	100.00
000530	12/19/2018	000710	MICHAEL'S MOBILE	1,478.91
000531	12/19/2018	002014	SEPULIS, JOHN	100.00
Cheque Register Total -				5,778,222.04



## **REPORT FIN-2019-015**

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TO: Mayor and Members of Council

FROM: Mary Hasan, Director of Finance/Treasurer

MEETING DATE: March 20, 2019

SUBJECT: 2018 Township General Surplus  
File: F05 – BUD

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### **RECOMMENDATIONS**

**THAT Report FIN-2019-015 regarding the 2018 Township General Surplus be received; and**

**THAT the General Surplus balance as of December 31, 2018 of \$421,817 be allocated to the Asset Management Discretionary Reserve in order to address the recommendations from the Asset Management Plan.**

#### Background

The policy adopted by Council through Council Resolution Number 2013-284 states “That Council adopt a policy to allocate any budget surplus to the Township’s working reserves for the purpose of meeting future liabilities in accordance with Report FIN-2013-006.”

Report FIN-2013-006 outlines the following allocation percentages based on the proportion of capital expenditures by department:

DEPARTMENT	% SURPLUS ALLOCATION
ADMINISTRATION	<b>12%</b>
PUBLIC WORKS	<b>55%</b>
PARKS	<b>5%</b>
OPTIMIST RECREATION CENTRE	<b>5%</b>
PUSLINCH COMMUNITY CENTRE	<b>5%</b>
FIRE AND RESCUE SERVICES	<b>18%</b>

It is recommended that the 2018 surplus be allocated to the Asset Management Discretionary Reserve in order to address the recommendations from the Asset Management Plan.

As discussed in Report FIN-2019-009 regarding the Balances in Discretionary and Restricted Reserves, it was recommended that the surplus allocations to discretionary reserves in accordance with the policy adopted by Council through Council Resolution No. 2013-284 be reviewed and updated based on the recommendations in the Asset Management Program.

As the Township moves forward with implementing the Asset Management Plan and incorporates the asset replacement plan into its Capital Budget and Forecast, it is recommended that an analysis be completed to determine the capital funding requirements for the following types of capital expenditures to determine the ideal level of funding in the following types of capital discretionary reserves:

- Asset Replacement/Rehabilitation
- New Asset Purchases
- Studies/Master Plans
- Condition Assessments/Inspections
- Information Technology Software Enhancements and Automation
- Parks Infrastructure Enhancements

### Purpose

The purpose of this report is to provide Council with a general status report on the 2018 Township General Surplus as at December 31, 2018. The total Township General Surplus is \$421,817 as per the 2018 audit.

### General Surplus

The calculation of the surplus is outlined below:

1. The total operating costs funded by the levy (expenditures less revenues) equals \$2,597,995.

The Building Cost Centre is not included below. The Building Code Act requires that the total amount of building permit fees meet the total costs for the municipality to administer and enforce the Building Code Act and Regulations. Building permit fees were established to fully recover the Township's cost of providing building permit services, including an allocation of administrative overhead/indirect costs. Any surplus revenue from building permit fees is transferred to a reserve, to be drawn upon in years of declining building activity.

<b>Share of Actuals Funded by Property Taxes:</b>	
Administration	\$549,751
By-law	\$54,676
Corporate	\$(-1,021,667)
Council	\$116,397
Elections	\$54,325
Finance	\$611,238
Fire and Rescue	\$587,184
Heritage Committee	\$1,416
Library	\$3,765
Optimist Recreation Centre	\$123,347
Parks	\$107,784
Puslinch Community Centre	\$21,164
Planning Development Advisory Committee	\$3,910
Planning & Development	\$64,546
Public Works	\$1,279,881
Recreation Committee	\$1,532
Source Water Protection	\$(-8,007)
Municipal Office	\$46,755
<b>Operating Costs Funded by Levy:</b>	<b>\$2,597,995</b>

2. The 2018 actual capital levy funded expenditures of \$462,849 is then added to arrive at the total levy used in 2018 of \$3,060,844.

Operating Costs Funded by Levy:	\$2,597,995
Plus: 2018 Actual Capital Levy Expenditures:	\$462,849
<b>Total Levy Funded Expenditures:</b>	<b>\$3,060,844</b>

3. The 2018 general tax levy amounted to \$3,745,591 which means that \$684,747 of the levy was not used in 2018, prior to factoring in discretionary reserve contributions and withdrawals (Item 4. Below).

2018 General Tax Levy	\$3,745,591
Less: Total Capital and Operating Levy Funded Expenditures:	\$3,060,844
<b>Total Capital and Operating Tax Levy not Spent in 2018</b>	<b>\$684,747</b>

4. Discretionary reserve contributions and withdrawals need to be considered next.
  1. The 2018 budgeted contributions to discretionary reserves amounted to \$361,100 and needs to be deducted from the total capital and operating tax levy not spent in 2018.
  2. The donation funds received in 2018 amounting to \$2,000 for the purpose of large animal rescue training and equipment in Fire & Rescue Services have been contributed to the Fire Equipment Discretionary Reserve and need to be deducted from the total levy not spent in 2018.
  3. The Fire & Rescue 2018 one-time Base Budget Increase for equipment purchases amounting to \$6,800 in Account Number 01-0040-4205 was funded by the Fire Equipment Replacement Discretionary Reserve. Therefore, this amount must be added back to the surplus.
  4. The Public Works railway maintenance costs in Account Number 01-0030-4210 amounting to \$5,993 are funded from the Public Works Replacement and Restoration of Aging Infrastructure Discretionary Reserve. Therefore, this amount must be added back to the surplus.
  5. A portion of the 2018 election costs in the Election cost centre of \$48,574 are funded from the Election Discretionary Reserve. Therefore, this amount must be added back to the surplus.
  6. The insurance deductible payments of \$7,658 in Account Number 01-0010-4315 were funded by the Insurance Contingency Discretionary Reserve. Therefore, this amount must be added back to the surplus.
  7. The funds amounting to \$115,212 related to the OMERS Omission Period and a legal matter before the Normal Farm Practices Board were funded by the Corporate Legal Contingency Discretionary Reserve. Therefore, this amount must be added back to the surplus.
  8. The deficit amounting to \$17,567 in the Public Works Winter Maintenance Account Number 01-0030-4214 was funded utilizing the Winter Maintenance Discretionary Reserve. Therefore, these funds must be added back to the surplus.

9. The tax levy funds amounting to \$99,041 that have been identified to be carried forward in the Capital Carry-forward discretionary reserve need to be deducted from the total levy not spent in 2018. These are for capital projects that were budgeted and funded with tax levy in 2018 but are to be completed in 2019 (ie. Municipal Class Environmental Assessment - Municipal Water and Wastewater - contingent on the results of feedback received from the commercial and industrial scoped area and contingent on receipt of grant funding; Asset Management Plan Revamp; 2019 Bridge and Culvert Inspections).
10. For audit purposes, the Township is required to estimate an amount for future tax write-offs or future supplemental tax billings based on the average tax write-offs and supplemental tax billings over a three year period. The entry in 2018 was a debit entry of \$1,418 which should be subtracted from the surplus.

Total Levy not Spent in 2018	<b>\$684,747</b>
Item 1	(-\$361,100)
Item 2	(-\$2,000)
Item 3	\$6,800
Item 4	\$5,993
Item 5	\$48,574
Item 6	\$7,658
Item 7	\$115,212
Item 8	\$17,567
Item 9	(-\$99,041)
Item 10	(-\$1,418)
<b>Total Estimated Surplus</b>	<b>\$422,993</b>

### Financial Implications

The projected 2018 surplus as calculated above is \$422,993. The auditor's projected 2018 surplus based on audit fieldwork to date is \$421,817.

### Applicable Legislation and Requirements

Municipal Act, 2001

### Attachments

None





## **REPORT FIN-2019-016**

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TO: Mayor and Members of Council

FROM: Mary Hasan, Director of Finance/Treasurer

MEETING DATE: March 20, 2019

SUBJECT: 2019 Temporary Borrowing By-law  
File: F11 – TDB

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### **RECOMMENDATIONS**

**THAT Report FIN-2019-016 regarding the 2019 Temporary Borrowing By-law be received; and**

**THAT Council enact a by-law authorizing external temporary borrowings of \$1,500,000 in 2019.**

#### Background

Township staff continually monitor and project the Township's cash flow requirements to ensure adequate cash is available to meet anticipated needs. In prior years, no external borrowing has been required to meet current expenditures.

It is recommended that Council enact a by-law permitting staff to borrow up to \$1,500,000 in the event that it is deemed necessary to borrow funds externally to meet short-term needs until the Township's main revenue source of property taxes is levied and collected.

Section 407 of the Municipal Act, 2001 permits a municipality to authorize temporary borrowing, until the taxes are collected and other revenues received, of an amount that Council considers necessary to meet the current expenditures for the year. Unless otherwise approved by the Ontario Municipal Board, that amount cannot exceed:

- a.) from January 1 to September 30: 50 percent of the total estimated revenues of the municipality as set out in the adopted budget; and
- b.) from October 1 to December 31: 25 percent of the total estimated revenues of the municipality as set out in the adopted budget.

For the purposes of this By-law, the estimated revenues do not include revenues derivable or derived from any borrowings, including through any issue of debentures, any prior year surplus, revenues related to tax arrears, and a transfer from a capital fund, reserve fund or reserve. The maximum amount of temporary borrowing allowed by the Act is as follows:

	<b>2019 Budget</b>
Total Operating Revenues	\$1,917,228
Total Taxation Levy	\$3,974,776
Less: Interest on Current Taxes	-(\$87,099)
Less: Penalty on Tax Arrears	-(\$87,475)
Prior Year Surplus Utilized	\$0
<b>Adjusted estimated revenues</b>	<b>\$5,717,430</b>

- \$2,858,715– the maximum amount that may be borrowed at any one time on a temporary basis from January 1<sup>st</sup> to September 30<sup>th</sup>, 2019; and
- \$1,429,358 – the maximum amount that may be borrowed at any one time on a temporary basis from October 1<sup>st</sup> to December 31<sup>st</sup>, 2019.

The Township is able to temporarily borrow funds from the bank at the prime lending rate. In prior years, the Township has not utilized external temporary borrowings for cash flow purposes. However, a situation may arise where an unexpected payment may be required or several large payments may be required prior to the collection of property taxes.

With a temporary borrowing by-law in place, staff will have the ability to act quickly in the best financial interest of the Township by borrowing funds temporarily. It is not anticipated that the Township will require temporary borrowing of funds in 2019.

If the Township was required to borrow funds beyond a one-year period or beyond the term of a Council to help finance certain approved capital projects, then the Township through Council would consider a debenture through the County of Wellington to ensure compliance with Provincial legislation.

### Purpose

Section 407 of the Municipal Act, 2001, allows for a municipality to pass a by-law authorizing the temporary borrowing of funds of an amount that Council considers necessary to meet the current expenditures for the year. Council must pass this temporary borrowing by-law annually if they wish to utilize it in a given year.

**Financial Implications**

There is no financial impact to the operating budget unless borrowing is required.

**Applicable Legislation and Requirements**

Section 407 of the Municipal Act

**Attachments**

None



## **REPORT FIN-2019-017**

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TO: Mayor and Members of Council

FROM: Mary Hasan, Director of Finance/Treasurer

MEETING DATE: March 20, 2019

SUBJECT: Remuneration and Expenses Paid to Members of Council and Others - 2018  
File No. F16 REM

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### **RECOMMENDATIONS**

**THAT Report FIN-2019-017 regarding the Remuneration and Expenses Paid to Members of Council and Others – 2018 be received; and**

**THAT the Remuneration and Expenses paid to Members of Council and Others during the year 2018 be posted on the Township's website.**

### **Background**

The authority to pay Council and Committee members remuneration or per diems, including benefits (if applicable) and reimbursement of business expenses for the 2018 fiscal year is found in By-law No. 012-2018.

The Township provides reasonable remuneration or per diems to members of Council and Committee appointees.

The Township also provides expense reimbursement to Members of Council and Committee members for reasonable and permitted expenses incurred while carrying out their respective roles and responsibilities.

Members of local boards who are appointed by the Township also receive payments from the local boards. These payments must be reported per Section 284 (1) of the Municipal Act, 2001.

Schedule A lists the total Remuneration and Expenses paid out to Members of Council and Others During the Year 2018 in accordance with Section 284 (1) of the Municipal Act, 2001.

## Purpose

Section 284 (1) of The Municipal Act, 2001 requires the Treasurer of a Municipality to submit a statement to Council itemizing remuneration and expenses in each year on or before March 31<sup>st</sup> paid to the following:

1. each Member of Council in respect to his or her services as a member of Council or any other body, including a local board, to which the member has been appointed by Council or on which the member holds office by virtue of being a member of Council.
2. each person, other than a member of Council, appointed by the Municipality to serve as a member of any body, including a local board, in respect of his or her services as a member of the body.

## **Financial Implications**

Funds are provided in the Council Operating Budget for Council's remuneration and reimbursement for reasonable and permitted expenses. Funds are also provided in the Committee cost centres for remuneration and expenses paid to Committee members. These are budgeted annually through the Operating Budget process.

The expenses shown in Schedule A include both mileage and allowable business expenses per the Township's policies.

## **Applicable Legislation and Requirements**

Section 284(1), Municipal Act, 2001

## **Attachments**

Schedule A – Remuneration and Expenses Paid to Members of Council and Others During the Year 2018.

**Township of Puslinch  
Remuneration and Expenses Paid to Members of Council and Others During 2018**

				Sub-Total				Sub-Total	
Member of Council	Salary *	Benefits **	Per Diems & Expenses ***	Remuneration	Business Expenses	Conference/Seminars	Mileage/Airfare Expense	Expenditures	Grand Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$
James Seeley, Mayor	1,821	93	-	1,914	-	992	-	992	2,906
Matthew Bulmer, Councillor	16,141	6,073	-	22,214	223	560	23	805	23,019
Jessica Goyda, Councillor	1,242	516	-	1,758	-	560	-	560	2,317
Ken Roth, Councillor	16,141	5,703	-	21,843	35	-	61	96	21,940
John Sepulis, Councillor	16,141	6,073	-	22,214	-	611	47	657	22,871
Susan Fielding, Councillor	14,899	5,557	3,403	23,859	2,093	773	591	3,457	27,316
Dennis Lever, Mayor	21,852	284	-	22,137	-	-	77	77	22,213
<b>Totals</b>	<b>\$ 88,237</b>	<b>\$ 24,298</b>	<b>\$ 3,403</b>	<b>\$ 115,938</b>	<b>\$ 2,350</b>	<b>\$ 3,495</b>	<b>\$ 798</b>	<b>\$ 6,644</b>	<b>\$ 122,582</b>

\* In 2018, one-third of the remuneration paid to members of Council was considered to be an expenses incidental to the discharge of their duties as a member of Council as per the provisions of subsection 283 (5) of the Municipal Act. Effective January 1, 2019, the one-third tax free allowance is eliminated in accordance with the Federal Budget.

\*\* Benefits include employer portion of Extended Health Care, Hospital Semi-Private, Dental, Drug, Vision Care, and Out of Province Coverage, Employer's Health Tax (EHT) and Canada Pension Plan (CPP) if applicable. Employment Insurance (EI) is exempt.

\*\*\* These are payments made by Conservation Hamilton (Councillor Fielding). As this is a local board, it should be reported as per Section 284(1) of the Municipal Act, 2001.

**Township of Puslinch**  
**Remuneration and Expenses Paid to Members of Council and Others During 2018**

Committee *	Local Board **	Member	Sub-Total				Sub-Total	
			Remuneration/Per Diem	Conference Expenses	Business Expenses	Mileage Expense	Expenditures	Total
			\$	\$	\$	\$	\$	\$
Committee of Adjustment	N/A	Dennis O'Connor	\$ 1,000	-	-	-	\$ -	\$ 1,000
Committee of Adjustment	N/A	Dianne Paron	\$ 1,091	-	-	-	\$ -	\$ 1,091
Committee of Adjustment	N/A	John Daniel Kennedy	\$ 1,091	-	-	-	\$ -	\$ 1,091
Committee of Adjustment	N/A	Amardeep Basi	\$ 727	-	-	-	\$ -	\$ 727
N/A	Grand River Conservation Authority	Chris White	\$ 4,603	-	-	806	\$ 806	\$ 5,409
N/A	Conservation Halton - Source Protection Committee	David Rodgers	\$ 600	-	-	75	\$ 75	\$ 675
N/A	Conservation Halton	Stephen Gilmour	\$ 300	-	-	127	\$ 127	\$ 427
<b>Totals</b>			<b>\$ 9,413</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,008</b>	<b>\$ 1,008</b>	<b>\$ 10,421</b>



## **REPORT FIN-2019-018**

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TO: Mayor and Members of Council

FROM: Mary Hasan, Director of Finance/Treasurer

MEETING DATE: March 20, 2019

SUBJECT: 2018 Development Charges  
File No. F20 DEV

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### **RECOMMENDATIONS**

**THAT Report FIN-2019-018 regarding the 2018 Development Charges be received; and**

**THAT Council accepts the Treasurer's declaration that the Township is in compliance with section 59.1(1) of the Development Charges Act, 1997; and**

**THAT Report FIN-2019-018 and related attachments be posted on the Township's website.**

### **Background**

Pursuant to Section 43(2) of the Development Charges Act (DCA), the Treasurer for the Township shall present a financial statement to Township Council regarding the development charge restricted reserves. The Treasurer's statement is to outline the following:

- Statements of the opening and closing balances of the reserve funds and of transactions relating to the funds;
- Statements identifying,
  - i. All assets whose capital costs were funded under a development charge by-law during the year,
  - ii. For each asset mentioned in (i) above, the manner in which any capital cost not funded under the by-law was or will be funded;
- A statement as to compliance with subsection 59.1 (1); and
- Any other information that is prescribed



Section 59.1 (1) of the DCA specifically prohibits municipalities from imposing additional payments on developers or requiring construction of a service unless specifically authorized under the DCA or another Act. This provision does not affect a municipality's right to include conditions for installation or payment for local services but is intended to close the door on other "voluntary" payments that may have been sought by municipalities outside the legislative framework. The importance that the province places on this section is reinforced by (a) requiring that the Treasurer's report include a statement confirming that the municipality is in compliance with Section 59.1(1) and (b) granting extensive investigative powers to the Ministry of Municipal Affairs and Housing to investigate whether a municipality is in compliance.

The Township does not require any "voluntary" payments from developers and the Treasurer's statement below will confirm that the Township is in compliance with Section 59.1 (1).

In the past, a municipality was required to file the Treasurer's report with the Minister within 60 days of the presentation of the report to Council. In accordance with Section 43 of the DCA, this requirement has been removed and replaced by a requirement that Council shall ensure that the statement is available to the public and that the Treasurer shall give a copy of the statement to the Ministry of Municipal Affairs and Housing upon request.

In order to comply with these reporting requirements:

- a) The Treasurer confirms that, for 2018 development charges reporting, the Township is in compliance with Section 59.1(1) of the *Development Charges Act, 1997*; and,
- b) The recommendations to Report FIN-2019-018 include Council's acceptance of the Treasurer's statement and Council's direction to post this report and related attachments on the Township's website.

### Purpose

The purpose of this report is to provide Council with information on the Township's Development Charges and related transactions as of December 31, 2018.

### **Financial Implications**

- The total balance of Development Charges as of December 31, 2018 is \$575,266
- Development Charges increased by \$79,556 from 2017.

Beginning Balance in 2018:		\$495,710
DC Revenue in 2018:	\$187,632	
Interest earned:	\$13,470	
Transfers to capital:	-\$121,546)	

Net 2018 Increase:	\$79,556
Ending Balance in 2018:	\$575,266

A statement of Development Charge balances and transactions in 2018, by service area, is listed in Schedule A. Details of 2018 projects funded from Development Charges are listed in Schedule B. Schedule C summarizes that there were no Development Charge Credits in 2018.

### **Applicable Legislation and Requirements**

Development Charges Act, 1997  
Ontario Regulation 82/98

### **Attachments**

Schedule A – Statement of Development Charges as at December 31, 2018

Schedule B – 2018 Development Charges Project Funding

Schedule C – Development Charge Credits for the 12 months ended December 31, 2018

**Township of Puslinch  
Statement of Development Charges  
As at December 31, 2018**

**Schedule A**

	Fire Protection Services	Roads and Related	Parks and Recreation	Administration - Studies	Total
<b>Opening Balance- January 1, 2018 *</b>	283,110	100,953	71,408	40,239	<b>495,710</b>
<b>Revenues</b>					
<b>Development Charges Act</b>	56,808	109,008	12,348	9,468	<b>187,632</b>
<b>Interest Income</b>	7,874	3,076	1,692	828	<b>13,470</b>
<b>Total Revenues</b>	<b>64,682</b>	<b>112,084</b>	<b>14,040</b>	<b>10,296</b>	<b>201,102</b>
<b>Expenses</b>					
<b>Transfers to Capital</b>	4,873	69,420	22,292	24,961	<b>121,546</b>
<b>Transfers to Operating</b>	-	-	-	-	-
<b>Total Expenses</b>	<b>4,873</b>	<b>69,420</b>	<b>22,292</b>	<b>24,961</b>	<b>121,546</b>
<b>Closing Balance - December 31, 2018 **</b>	<b>342,918</b>	<b>143,617</b>	<b>63,157</b>	<b>25,574</b>	<b>575,266</b>

* Agrees to the Development Charge balances in the 2017 Audited Financial Statements.
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** Agrees to the Development Charge balances as per the 2018 audit.
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**Township of Puslinch  
2018 Development Charges Project Funding  
For the 12 Months Ended December 31, 2018**

**Schedule B**

<b>Project Name</b>	<b>DC Funded - 2018</b>	<b>DC Funded - Prior Years</b>	<b>Cfwd Reserve</b>	<b>Levy</b>	<b>Gas Tax</b>	<b>In Lieu of Parkland</b>	<b>Discretionary Reserve</b>	<b>Other (grants)</b>	<b>Total Funding</b>
<b>Fire Protection Services</b>									
Truck Cap Enclosure and Cargo Sliding Truck Bed	\$4,873	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,873
<b>Subtotal</b>	<b>\$4,873</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,873</b>
<b>Roads and Related Services</b>									
Victoria Rd (Aberfoyle Pit 2 to County Road 36)	\$69,420	\$0	\$0	\$3,609	\$220,000	\$0	\$0	\$107,836	\$400,865
<b>Subtotal</b>	<b>\$69,420</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,609</b>	<b>\$220,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$107,836</b>	<b>\$400,865</b>
<b>Parks and Recreation Services</b>									
Puslinch Community Centre Park - Back Soccer Fields Upgrade	\$22,292	\$0	\$0	\$0	\$0	\$22,292	\$0	\$0	\$44,584
<b>Subtotal</b>	<b>\$22,292</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$22,292</b>	<b>\$0</b>	<b>\$0</b>	<b>\$44,584</b>
<b>Administration - Studies</b>									
2019 Development Charges Study	\$4,369	\$0	\$0	\$485	\$0	\$0		\$0	\$4,854
Municipal Drinking Water Well System - Feasibility Study	\$16,473	\$647	0	\$15,313	\$0	\$0	\$8,686	\$56,250	\$97,369
Comprehensive Zoning By-law Review (CIP OPA Amendment)	\$4,119	\$7,112	\$44,457	\$28,343	\$0	\$0	\$0	\$0	\$84,031
<b>Subtotal</b>	<b>\$24,961</b>	<b>\$7,759</b>	<b>\$44,457</b>	<b>\$44,141</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,686</b>	<b>\$56,250</b>	<b>\$186,254</b>
<b>Total</b>	<b>\$121,546</b>	<b>\$7,759</b>	<b>\$44,457</b>	<b>\$47,750</b>	<b>\$220,000</b>	<b>\$22,292</b>	<b>\$8,686</b>	<b>\$164,086</b>	<b>\$636,576</b>

**Township of Puslinch  
Development Charge Credits  
For the 12 Months Ended December 31, 2018**

**Schedule C**

<b>Credit Holder</b>	<b>January 1, 2018 Balance</b>	<b>DC Credits Earned by Developer During</b>	<b>DC Credits Provided by Township During</b>	<b>December 31, 2018 DC Credit Balance</b>
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N/A - the Township has not issued any Development Charge Credits during the period or in previous periods.				
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## **REPORT FIN-2019-019**

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TO: Mayor and Members of Council

FROM: Mary Hasan, Director of Finance/Treasurer

MEETING DATE: March 20, 2019

SUBJECT: Treasurer's Investment Report for 2018  
File No. F12 STA and A09 INV

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### **RECOMMENDATIONS**

**That Report FIN-2019-019 regarding the Treasurer's Investment Report for 2018 be received; and**

**That Council accepts the Treasurer's statement that based on the information supplied by Canaccord Genuity Wealth Management, the cash and temporary investments held by the Township of Puslinch during the calendar year 2018 were all prescribed in accordance with Section 418 of the Municipal Act, 2001 and were all eligible as outlined in Ontario Regulation 438/97 and that all related transactions in 2018 comply with the investment policies and goals adopted by the Township on August 13, 2014; and**

**That no changes be made to the Policy at this time.**

#### Background

This report provides information to Council on the investment and cash management of the Township as required under the provision regulating municipal investments (Ontario Regulation 438/97).

#### Purpose

The purpose of this report is to provide Council with the Treasurer's Investment Report for 2018 as required by legislation.

#### **Investment Income**

A comparison of the investment income allocated to the Operating Fund and Restricted Reserve Fund in 2018 and 2017 is outlined below:

Description of Fund	2018	2017
Operating Fund	\$131,548	\$67,707
Restricted Reserve Fund	\$21,744	\$9,726
<b>Total</b>	<b>\$153,292</b>	<b>\$77,433</b>

The total investment income of \$153,292 provided an average rate of return of 2.50% (2017 – 1.17%). The average rate of return was calculated based on the amount of investment income obtained in 2018 divided by the average book value of the Township's cash and investment position at December 31, 2018 and December 31, 2017.

Investment income earned has increased significantly in 2018 compared to 2017 due to the Township having more available cash on hand in 2018 to invest in short term temporary investments. In 2018, there were no longer significant amounts payable in tax write-offs (ie. gravel pit legacy appeals).

### Portfolio Summary

The portfolio summary as of December 31, 2018 and December 31, 2017 at current value consisted of the following:

Type	2018 (\$)	2018 (%)	2017 (\$)	2017 (%)
Cash	\$3,267,076	56%	\$5,400,631	84%
Temporary Investments	\$2,541,771	44%	\$1,030,857	16%
<b>Total</b>	<b>\$5,808,847</b>	<b>100%</b>	<b>\$6,431,488</b>	<b>100%</b>

Overall the Township's available cash and temporary investments has decreased by \$623K or 9.7% in 2018 compared to 2017. The decrease predominantly relates to the release of securities to a major developer in 2018 amounting to \$976K.

The Township's temporary investments as of December 31, 2018 consist of the following:

Issuer	Type	Issue Date	Maturity Date	Principal	Current Value	Interest Rate
BlueShore Financial – Canaccord Genuity	1 year fixed GIC	March 7, 2018	March 7, 2019	\$500,000	\$510,035	2.45%
G&F Financial – Canaccord Genuity	1 year fixed GIC	March 13, 2018	March 13, 2019	\$1,000,000	\$1,019,828	2.47%
Affinity - Canaccord Genuity	1 year fixed GIC	July 17, 2018	July 17, 2019	\$1,000,012	\$1,011,908	2.60%
<b>Total</b>				<b>\$2,500,012</b>	<b>\$2,541,771</b>	

The investments noted in the table above are 100% guaranteed. The BlueShore Financial Credit Union and G&F Financial Credit Union investments are 100%

guaranteed by CUDIC/British Columbia. The Affinity Credit Union investment is 100% guaranteed by CUDGC.SK/Saskatchewan. The Township also maintains a surplus operating cash balance to meet any unexpected financial obligations.

### **Investment Policy**

The Township's investment policy was approved by Council in their meeting on August 13, 2014 through Council Resolution No. 2014-292. The investment policy is attached as Schedule A to Report FIN-2019-019 and it sets out the investment policy of the Township. Ontario Regulation 438/97 recommends that Council at least annually review the investment policy and update it, as necessary, as a result of the review.

### **Financial Implications**

There is no financial impact directly associated with this report.

### **Applicable Legislation and Requirements**

Section 418 of the Municipal Act permits the municipality to invest money that it does not require immediately in accordance with certain rules as set out in Ontario Regulation 438/97, as amended.

Regulation 438/97 as amended, sets out the prescribed securities that a municipality can invest in, the annual reporting requirements of the Treasurer for the municipality's investments, and the requirement of adopting a statement of the municipality's investment policies and goals.

### **Attachments**

Schedule A: Investment Policy



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**TITLE:** INVESTMENT POLICY

**DATE:** August 13, 2014

**SUBJECT:** INVESTMENTS OF SURPLUS FUNDS  
File No. A09 INV

---

**Purpose:**

To govern and ensure the **prudent** management of the Township of Puslinch's surplus funds and investment portfolio in accordance with the authority for investments provided under Section 418 of the Municipal Act, 2001 and Ontario Regulation 438/97.

**Scope:**

This policy includes all funds that are the responsibility of the Township of Puslinch ("Township").

**Definitions:**

**Credit Risk:** the risk to an investor that an issuer will default in the payment of interest and/or principal on a security.

**Diversification:** a process of investing assets among a range of security types by sector, **maturity**, and quality rating.

**Interest Rate Risk:** the risk associated with declines or rises in interest rates which cause an investment in a fixed-income security to increase or decrease in value.

**Liquidity:** a measure of an asset's convertibility to cash.

**Long-Term Securities:** investments with duration of greater than 365 days at the time of acquisition.

**Major Chartered Banks:** the following are the six **major chartered banks** referred to in this policy:

- Royal Bank of Canada
- Canadian Imperial Bank of Commerce
- Bank of Montreal
- Bank of Nova Scotia

- Toronto Dominion Bank
- National Bank of Canada

**Market Risk:** the risk that the value of a security will increase or decrease as a result of changes in market conditions.

**Market Value:** current market price of a security.

**Maturity:** the date on which payment of a financial obligation is due.

**ONE Investment Program:** a professionally managed group of investment funds composed of pooled investments that meet eligibility criteria as defined by regulations under the Municipal Act. The Local Authority Services Limited (LAS) and CHUMS Financing Corporation (CHUMS) operate this program.

**Prudent Person Rule:** an investment standard outlining the fiduciary responsibilities relating to the investment practices of public fund investors.

**Safekeeping:** holding of assets (e.g., securities) by a financial institution.

**Short-Term Securities:** investments with duration of 365 days or less at the time of acquisition.

**Township:** The Corporation of the Township of Puslinch

**Objectives:**

Under Ontario Regulation 438/97, Council shall adopt a statement of the municipality's investment policies and goals. The goals and objectives for the investing of surplus funds are as follows, in priority order:

a. Adherence to Statutory Requirements:

All investment activities shall be governed by the Municipal Act, 2001. Investments will be those deemed eligible under Ontario Regulation 438/97 or as authorized by subsequent provincial regulations, and as further defined in this policy.

b. Preservation of Capital:

Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.

c. Maintenance of **Liquidity:**

The investment portfolio shall remain sufficiently liquid to meet all cash flow

requirements and to minimize temporary borrowing requirements. To the greatest extent possible, the portfolio will be structured such that securities mature concurrent with anticipated cash demands. Furthermore, since all possible cash demands cannot be anticipated, the portfolio shall consist largely of securities with active secondary or resale markets. A portion of the portfolio may also be placed in local government investment pools (eg. **One Investment Program**) that offer **liquidity** for short-term funds.

d. Yield:

Without compromising other objectives, the **Township** shall maximize the rate of return earned on its portfolio. Investments are generally limited to relatively low risk securities in anticipation of earning a fair return relative to the assumed risk.

### **Standards of Care:**

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence would exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

Authorized **Township** staff acting in accordance with the Act and regulations thereto and this investment policy, and exercising due diligence, shall be relieved of personal responsibility for the **credit risk**, **interest rate risk**, or **market risk** of any particular security, provided deviations from expectations are reported promptly to Council and the liquidation or the sale of securities is carried out in accordance with the terms of this policy.

### **Ethics and Conflict of Interest:**

Authorized **Township** staff involved in the investment process shall:

- Refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions; and
- Not undertake personal investment transactions with the same individual with whom business is conducted on behalf of the **Township**.

### **Delegation of Authority:**

The Director of Finance/Treasurer will have overall responsibility for the **prudent** investment of the **Township's** portfolio including authorization to:

- Invest surplus funds of the **Township** in accordance with the Municipal Act, 2001, Ontario Regulation 438/97, and this policy;

- Enter into arrangements with banks, investment dealers and brokers, and other financial institutions for the purchase, sale redemption, issuance, transfer and **safekeeping** of securities;
- Execute and sign documents on behalf of the **Township** (**safekeeping** agreements must also be signed by the Chief Administrative Officer);
- Designate certain **Township** staff to carry out the day to day management of the investment program; and
- Perform all other related acts in the day to day management of the investment program.

### **Safekeeping & Custody:**

All securities shall be held for **safekeeping** by a financial institution or institutions approved by the **Township**. Individual accounts shall be maintained for each portfolio. All securities shall be held in the name of the **Township**. The **Township** may consolidate all holdings with one institution.

The depository shall issue a **safekeeping** receipt to the **Township** listing the specific instrument, rate, **maturity** and other pertinent information. The depository will also provide reports which list all securities held for the **Township**, the book value of holdings and the **market value** thereof.

### **Authorized Investments:**

The **Township** may invest in certain securities as set out by Ontario Regulation 438/97 of the Municipal Act.

The portfolio aims for both **diversification** and near risk-free investments to ensure security of capital. Emphasis is placed on securities offered by or unconditionally guaranteed by the Government of Canada, a Province of Canada or the six **major chartered banks**.

The **Township** shall invest only in securities that are expressed or payable in Canadian dollars.

Investment in a municipal investment pool as allowed by Ontario Regulation 438/97, such as the **One Investment Program** is an appropriate investment.

**Diversification:**

The **Township** shall diversify its investments to the best of its ability based on the type of funds invested and the cash flow needs of those funds. **Diversification** can be by type of investment, number of institutions invested in and length of **maturity**. Investment in a municipal investment pool as allowed by Ontario Regulation 438/97, such as the **One Investment Program**, should be considered an appropriate method of investment **diversification**.

**Maximum Maturity:**

The **Township** shall hold sufficient funds in short-term investment instruments in order to maintain adequate **liquidity** and meet the day to day cash flow requirements.

To the extent possible, the **Township** shall match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the **Township** will not directly invest in securities maturing more than ten (10) years from the date of purchase. Restricted reserves and other funds with longer-term investment horizons may be invested in securities exceeding ten (10) years if the maturities of such investments are made to coincide as nearly as practicable with the expected use of funds.

**Performance Benchmarks:**

The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a market average rate of return through budgetary and economic cycles that is commensurate with the investment risk tolerance, constraints and cash flow needs of the **Township**. The **market value** of the portfolio shall be calculated at the end of each fiscal year by the Director of Finance/Treasurer. This is a requirement for financial statement purposes and ensures that a review of the investment portfolio, in terms of value and price volatility, has been performed. The investment portfolio will be designed to obtain, at a minimum, market rates of return taking into account the **Township's** investment risk tolerance, constraints and cash flow needs.

**Reporting:**

The Director of Finance/Treasurer, in accordance with legislative requirements, shall submit an annual investment report to Council. The investment report will include the following:

- a.) A statement about the performance of the investment portfolio during the period covered by the report;
- b.) A description of the estimated proportion of the total investments of a municipality that are invested in its own **long-term securities** and **short-term securities** to the total investment of the municipality and a description of the change, if any, in that estimated proportion since the previous year's report;

- c.) A statement by the Director of Finance/Treasurer as to whether or not, in his or her opinion, all investments were made in accordance with the investment policies and goals adopted by the **Township**;
- d.) A record of the date of each portfolio transaction of the **Township's** securities, including a statement of the purchase and sale price of each security; and
- e.) Such other information that the Council may require or that, in the opinion of the Director of Finance/Treasurer, should be included.



## **REPORT FIN-2019-020**

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TO: Mayor and Members of Council

FROM: Mary Hasan, Director of Finance/Treasurer

MEETING DATE: March 20, 2019

SUBJECT: 2018 Annual Building Permit Report  
File No. C11 BUI

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### **RECOMMENDATIONS**

**THAT Report FIN-2019-020 regarding the 2018 Annual Building Permit Report be received.**

#### **Background**

In accordance with Section 7(4) of the Building Code Act, every 12 months, each principal authority shall prepare a report that contains such information as may be prescribed about any fees authorized and costs of the principal authority to administer and enforce the Building Code Act in its area of jurisdiction.

Therefore, the Township is required to prepare an annual report, in order to enhance transparency and ensure that the building permit fees do not exceed the anticipated reasonable delivery service expense.

As a requirement of Article 1.9.1.1., Division C of the 2012 Ontario Building Code, the Annual Report must include the following:

- a) Total fees collected in the 12-month period from January 1, 2018 to December 31, 2018,
- b) The direct and indirect costs of delivering services related to the administration and enforcement of the Act within the Township,
- c) A breakdown of the costs described in (b) above into at least the following categories:
  - I. Direct costs of administration and enforcement of the Act, including the review of applications for permits and inspection of buildings, and

II. Indirect costs of administration and enforcement of the Act, including support and overhead costs, and

- d) If a reserve fund has been established for any purpose relating to the administration or enforcement of the Act, the amount of the fund at the end of the 12-month period referred to in clause (a) above.

### Purpose

The purpose of this report is to inform Council of the building permit fees collected for 2018, and the costs associated with the administration and enforcement of the Building Code Act.

### Revenue

In 2018, the Building Department issued 273 permits (2017 – 274).

For the full year 2018, the Building Department budgeted revenues of \$386,376. The actual operating revenue earned was \$482,275 or \$95,899 more than the 2018 budget primarily due to the following:

- higher than expected residential and farm building permits issued resulting in higher actual revenues compared to budget

### Expenses

The only impact to the Township's property tax revenues related to building permit activity is the recovery from the Building Department for indirect costs such as human resources, finance/accounting, customer service, information technology, and facility space.

The total budgeted (direct and indirect) operating expenses for the Building Department for the year 2018 was \$548,475. The total actual expenses for the Building Department for the year 2018 was \$530,858. The actual expenses were below the 2018 budget by \$17,617.

A financial summary for the year ended December 31, 2018 is attached as Schedule A to this report.

### Building Surplus Reserve

The Building Code Act requires that the total amount of Building Permit fees meets the total costs for the municipality to administer and enforce the Building Code Act and regulations. Building permit fees were established to fully recover the Township's cost of providing building permit services, including an allocation of administrative



overhead/indirect costs. Any surplus revenue from building permit fees is transferred to a reserve, to be drawn upon in years of declining building activity.

The Building department ended 2018 with an operating deficit of \$48,583 (2018 revenues of \$482,275 less 2018 expenditures of \$530,858). The deficit of \$48,583 was transferred from the Building Surplus Reserve.

The balance of the reserve as at December 31, 2018 is \$727,299. The reserve activity in 2018 and the balance of the Building Surplus Reserve as of December 31, 2018 is shown in Schedule B to this report.

### **Financial Implications**

Discussed throughout the report.

### **Applicable Legislation and Requirements**

Section 7(4) of the Building Code Act

Article 1.9.1.1., Division C of the 2012 Ontario Building Code

The Building Code Act also requires that the principal authority gives notice of the preparation of an annual building permit fees report to every person and organization that has requested that the principal authority provide the person or organization with such notice and has provided an address for the notice. As of the date of this report, the Township of Puslinch has not received any requests for this report.

### **Attachments**

Schedule A – Financial Summary for the Year Ended December 31, 2018

Schedule B – Building Surplus Reserve Balance as of December 31, 2018

**Township of Puslinch**  
**FIN-2019-020 - Schedule A**  
**Financial Summary For the Year Ended December 31, 2018**

<b>REVENUE</b>		<b>\$482,275</b>
<b>EXPENSES</b>		
	Direct	\$ 352,383
	Indirect	\$ 178,474
<b>Total Expenses</b>		<b>\$ 530,858</b>
<b>2018 Building Department Operating Deficit</b>		<b><u><u>-\$ 48,583</u></u></b>

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**Township of Puslinch**  
**FIN-2019-020 - Schedule B**  
**Building Surplus Reserve Balance as of December 31, 2018**

<b>January 1, 2018 Opening Balance</b>	<b>\$ 793,502</b>
2018 Building Department Operating Deficit	(48,583)
IT Software Upgrade	(2,723)
Computer Equipment	(5,921)
Meeting Room and New Flooring	(806)
Municipal Office Roof Painting	(5,648)
Municipal Servicing Standards	(2,522)
<b>December 31, 2018 Closing Balance</b>	<b><u><u>\$ 727,299</u></u></b>



## **REPORT ADM-2019-013**

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TO: Mayor and Members of Council

FROM: Karen M. Landry, CAO/Clerk

MEETING DATE: March 20, 2019

SUBJECT: Delegation of Licensing Authority and Agreement – County of Wellington  
– Accessible Taxicabs, Taxicabs, Limousines and Vehicles for Hire  
File: C01TAX

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### **RECOMMENDATIONS**

**THAT Report ADM-2019-013 regarding Delegation of Licensing Authority and Agreement – County of Wellington – Accessible Taxicabs, Taxicabs, Limousines and Vehicles for Hire be received; and**

**THAT Council pass a By-law to delegate licensing of Accessible Taxicabs, Taxicabs, Limousines and Vehicles for Hire to the County of Wellington and to authorize the entering into of a reciprocal licensing agreement.**

#### Background

In 2010, the County of Wellington and its member municipalities entered into a reciprocal licensing and delegation agreement with regard to the licensing of accessible taxicabs, taxicabs and limousines.

As a result of changes in the transportation industry, the County has reviewed the County wide By-law and will be introducing to County Council a new by-law that incorporates the licensing of all vehicles for hire businesses.

#### Purpose

The purpose of this report is to have Council delegate authority to the County for the licensing of taxicabs and vehicles for hire and to authorize the entering into of an agreement for this purpose.

A copy of the County of Wellington Report regarding this matter is attached as Schedule A. As noted in the report, the main purpose for updating the by-law is to require a vehicle for hire business as defined in the By-law to obtain a licence and comply with the regulatory requirements of the By-law. A copy of the County of Wellington By-law 5605-19 is attached as Schedule B.

A copy of the reciprocal and delegation agreement to be entered into with the County of Wellington, the Police Services Board for the County of Wellington and its member municipalities is attached as Schedule C.

Financial Implications

Not Applicable

Applicable Legislation and Requirements

*Municipal Act, 2001, S.O. 2001, c. 25*

Attachments

- Schedule A County of Wellington Committee Report dates February 13, 2019
- Schedule B County of Wellington By-law 5605-19
- Schedule C Reciprocal Licensing Arrangement and Delegation Agreement for Licensing of Accessible Taxicabs, Taxicabs, Limousines and Vehicles for Hire



# COUNTY OF WELLINGTON

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## COMMITTEE REPORT

**To:** Chair and Members of the Police Services Board  
**From:** Kelly-Ann Wingate, County By-law Compliance Officer  
**Date:** Wednesday, February 13, 2019  
**Subject:** **Draft Accessible Taxicab, Taxicab, Limousine and Vehicle for Hire By-law**

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### Background:

In 2010, the County of Wellington and its member municipalities signed a Reciprocal Licensing Arrangement and Delegation Agreement relating to the Licensing of Accessible Taxicabs, Taxicabs and Limousines delegating to the County the power to administer the licensing of Accessible Taxicabs, Taxicabs and Limousines and an Accessible Taxicab, Taxicab and Limousine By-Law was introduced

In 2012, the Accessible Taxicab, Taxicab and Limousine By-law was amended to incorporate Integrated Accessibility Regulations set by the Province.

With the growing changes to transportation in our Communities, we now need to also address Vehicles for Hire other than taxicabs and limousines. To this end, we have reviewed the existing Taxicab and Limousine By-law and would like to seek to repeal the same and introduce a new by-law to include Vehicles for Hire Businesses and all associated amendments.

### Definition:

“Vehicle for Hire Business” means a business which, through an Electronic Platform, arranges transportation of Passengers by Drivers in a Vehicle for Hire, that is commenced within the boundaries of the County of Wellington for compensation, but does not include:

- i. Any Taxicab Service or Accessible Taxicab Service;
- ii. Any bus transportation service;
- iii. Any carpooling arrangement as defined in the Public Vehicles Act;
- iv. Any ambulance, fire truck or other emergency vehicle service;

### Recommendation:

That the Draft New Accessible Taxicab, Taxicab, Limousine and Vehicle for Hire By-law be forwarded to the Member Municipalities for approval and to delegate to the County the power to provide for a system of licences and to administer the same in accordance with the said new by-law; and

That the New By-law be forwarded to County Council to be passed.

Respectfully submitted,

A handwritten signature in black ink that reads "K. Wingate". The signature is written in a cursive style with a large, looped initial "K" and a trailing flourish.

Kelly-Ann Wingate  
County By-law Compliance Officer



THE CORPORATION OF THE COUNTY OF WELLINGTON

**BY-LAW NUMBER 5605 -19**

A by-law to Licence, Regulate and Govern Accessible Taxicabs, Taxicabs, Limousines and Vehicles for Hire and its owners, drivers and operators.

**WHEREAS** subsection 5(3) of the *Municipal Act, 2001*, S.O. 2001, c.25, as amended (the "Act"), provides that a municipal power shall be exercised by by-law;

**AND WHEREAS** section 9 of the Act provides that a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under this or any other Act;

**AND WHEREAS** subsection 10(1) of the Act provides that a municipality may provide any service or thing that the municipality considers necessary or desirable for the public;

**AND WHEREAS** subsection 10(2) of the Act provides that a municipality may pass by-laws respecting; in paragraph 6, Health, safety and well being of persons in paragraph 7, Services and things that the municipality is authorized to provide under subsection (1); in paragraph 8, Protection of persons and property including consumer protection; in paragraph 11, Business Licensing;

**AND WHEREAS** section 151 of the Act provides that a municipality may provide for a system of licences with respect to a business;

**AND WHEREAS** subsection 151(5) of the Act provides that subsection 151(1) applies with necessary modifications to a system of licences with respect to any activity, matter or thing for which a by-law may be passed under sections 9, 10 and 11 as if it were a system of licences with respect to a business;

**AND WHEREAS** subsection 156(1) of the Act provides that a by-law under section 151 with respect to the owners and drivers of taxicabs, may establish the rates or fares to be charged for the conveyance of property or passengers either wholly within the municipality or from any point in the municipality to any point outside the municipality and for the collection of the rates or fares charged for the conveyance, and for limiting the number of taxicabs or any class of them, in addition to any provisions the municipality may enact pursuant to its general powers enumerated in sections 9, 10, and 11 of the Act;

**AND WHEREAS** The Corporation of the County of Wellington considers it necessary and desirable for the public to regulate vehicles for hire for the purposes of health and safety, consumer protection and service quality to ensure an efficient vehicle for hire service is available to all persons and that such vehicle for hire service is provided in a manner that provides a safe environment for both passengers and drivers;

**AND WHEREAS** subsection 157(1) of the Act provides that, if a municipality and the police services board of the municipality agree to enforce a by-law providing for a system of licences with respect to a business on behalf of each other, the municipality or police services board, as the case may be, may designate one or more persons as officers to enforce the licensing by-laws;

**AND WHEREAS** subsection 157(2) of the *Act* provides that a municipality may delegate to another municipality, with the consent of the other municipality, the power to provide for a system of licences with respect to a business specified in the by-law;

**AND WHEREAS** the Council of The Corporation of the County of Wellington passed by-law number 5606-19 being a by-law to authorize the execution of a Reciprocal Licensing Arrangement and Delegation Agreement to delegate the power to license, regulate and govern Accessible Taxicabs, Taxicabs, Limousines and Vehicles for Hire and its Owners, Drivers and Operators and the enforcement thereof to The Corporation of the County of Wellington and such Reciprocal Licensing Arrangement and Delegation Agreement has been entered into between the Police Services Board for The Corporation of the County of Wellington, The Corporation of the County of Wellington, and the member municipalities within The Corporation of the County of Wellington, being The Corporation of the Township of Centre Wellington, The Corporation of the Township of Guelph/Eramosa, The Corporation of the Township of Mapleton, The Corporation of the Town of Minto, The Corporation of the Township of Puslinch, The Corporation of the Township of Wellington North and The Corporation of the Town of Erin (hereinafter referred to collectively as the “Member Municipalities”);

**NOW THEREFORE** The Corporation of the County of Wellington (hereinafter referred to as “the County”) hereby enacts as follows:

### **SECTION 1: SHORT TITLE**

1.1 This by-law may be cited as the “Taxicab, Limousine and Vehicle for Hire By-Law”.

### **SECTION 2: SCOPE**

2.1 This by-law applies in the County of Wellington, where the Member Municipalities have delegated to the County the power to provide for a system of licences for accessible taxicabs, taxicabs, limousines and vehicles for hire and owners, drivers and operators of accessible taxicabs, taxicabs, limousines and vehicles for hire and the enforcement thereof pursuant to a Reciprocal Licensing Arrangement and Delegation Agreement between the County and the Member Municipalities.

### **SECTION 3: DEFINITIONS**

3.1 For the purpose of interpreting this by-law, the following definitions shall apply:

“Accessible Taxicab” shall mean a class of Taxicab which is designed or modified to be used for the purpose of the loading, transporting and unloading of persons with disabilities confined to a wheelchair or other similar device and is used for that purpose, whether or not the vehicle is also used to transport persons without disabilities, and that is licensed as an Accessible Taxicab by The Corporation of the County of Wellington;

“Accessible Taxicab Driver’s Licence” shall mean an Accessible Taxicab Driver’s Licence as issued to any individual to drive or act as a driver of any Accessible Taxicab licensed pursuant to this by-law;

“Accessible Taxicab Service” shall mean the use of an Accessible Taxicab, for the conveyance of one or more Passengers for a fee or compensation that is commenced within the boundaries of the County of Wellington, and does not include Accessible Taxicabs that are under written contract with a health care facility;

“Accessible Taxicab Vehicle Plate” shall mean a Licence to provide an Accessible Taxicab Service;

“Applicant” shall mean a person who makes application for a Licence issued hereunder;



"Board" shall mean The County of Wellington Police Services Board;

"County" shall mean The Corporation of the County of Wellington;

"Driver" shall mean the individual who has care and control of an Accessible Taxicab, Taxicab, Limousine or Vehicle for Hire and includes a Vehicle for Hire Driver, as applicable;

"Electronic Platform" includes any electronic-based software, cellphone, or other technological service which permits passengers to obtain transportation;

"Licensee" shall mean the person holding a Licence as issued under the provisions of this by-law;

"Licensing Officer" shall mean the Chief Administrative Officer of the County of Wellington or his designate;

"Limousine" shall mean a stretch or longer than usual, luxury motor vehicle that is not licensed under the *Public Vehicles Act* R.S.O. 1990 Chapter P. 54 or any successor legislation;

"Limousine Driver's Licence" shall mean a Limousine Driver's Licence as issued to any individual to drive or act as a driver of any limousine licensed pursuant to this by-law;

"Limousine Service" shall mean the use of a Limousine for the conveyance of one or more Passengers for a fee or compensation that is commenced within the boundaries of the County of Wellington;

"Limousine Vehicle Plate" shall mean a Licence to provide a Limousine Service as defined in this by-law;

"Owner" shall mean the person who holds the Ontario licence plate, as issued by the Ministry of Transportation, for the Accessible Taxicab, Taxicab or Limousine. For the purposes of this by-law, where the motor vehicle is leased, the owner shall be the lessee;

"Passenger" shall mean any individual in an Accessible Taxicab, Taxicab or Limousine other than the Driver including an individual transported by a Vehicle for Hire Driver in a Vehicle for Hire in affiliation with a Vehicle for Hire Business;

"Person" shall include an individual, a business entity, a partnership or a corporation;

"service animal" means an animal that is a service animal for a person with a disability,

(a) if it is readily apparent that the animal is used by the person for reasons relating to his or her disability; or

(b) if the person provides a letter from a physician or nurse confirming that the person requires the animal for reasons relating to the disability;

and shall include a guide dog as defined in section 1 of the *Blind Persons Rights' Act*;

"Street Hail" means an appeal for transportation made in person by means of any sound, word, sign, signal, or gesture, and not by means of any Electronic Platform;

“Tariff Card” shall mean the card prescribed in Schedule “C” attached to this by-law and shall contain the schedule of fares to be charged for providing an Accessible Taxicab or Taxicab Service;

“Taxicab” shall mean a motor vehicle which is used for the conveyance of Passengers with a seating capacity of no more than (9) nine but does not include a public vehicle as defined under the *Public Vehicles Act*, or successor legislation, or a Vehicle for Hire;

“Taxicab Driver’s Licence” shall mean a Taxicab Driver’s Licence as issued to any individual to drive or act as a driver of any Taxicab licensed pursuant to this by-law;

“Taxicab Meter” shall mean a mechanical or electronic device used to measure time and distance for the purpose of calculating a fare;

“Taxicab Service” shall mean the use of a Taxicab for the conveyance of Passengers for a fee or compensation that is commenced within the boundaries of The County of Wellington;

“Taxicab Vehicle Plate” shall mean a Licence to provide a Taxicab Service as defined in this by-law;

“Trip Record” shall mean a book containing the particulars of each Accessible Taxicab Service, Taxicab Service and Limousine Service and shall include:

- (i) the Ontario licence plate number of the Accessible Taxicab, Taxicab and Limousine issued by the Ministry of Transportation and the number of the Accessible Taxicab Plate, Taxicab Vehicle Plate and Limousine Vehicle Plate as issued under the provisions of this by-law;
- (ii) the name, address and Licence number of the Driver;
- (iii) the amount of fare collected for each trip; and
- (iv) date, time, origin and destination of each trip.

“Vehicle for Hire Driver” shall mean an individual who, in affiliation with a Vehicle for Hire Business, transports Passengers in a Vehicle for Hire;

“Vehicle for Hire Driver’s Identification Card” shall mean a physical or electronic form containing the following information:

- i. The first and last name and photograph of the Vehicle for Hire Driver;
- ii. The make, model and licence plate number of the Vehicle for Hire operated by the Vehicle for Hire Driver; and
- iii. The name and contact information of the Vehicle for Hire Business;

“Vehicle for Hire” means a vehicle which provides transportation for a Vehicle for Hire Service;

“Vehicle for Hire Service” shall mean the use of a Vehicle for Hire for the conveyance of Passengers arranged through a Vehicle for Hire Business;

“Vehicle for Hire Business” means a business which, through an Electronic Platform, arranges transportation of Passengers by Drivers in a Vehicle for Hire, that is commenced within the boundaries of the County of Wellington for compensation, but does not include:

- i. Any Taxicab Service or Accessible Taxicab Service;
- ii. Any bus transportation service;
- iii. Any carpooling arrangement as defined in the Public Vehicles Act; or
- iv. Any ambulance, fire truck or other emergency vehicle service;

“Vehicle for Hire Identifier” means a decal, in a form approved by the Licensing Officer, which displays the name and/or logo of a Vehicle for Hire Business.

#### **SECTION 4: DUTIES OF THE LICENSING OFFICER**

4.1 The Licensing Officer shall have the responsibility of supervision of all persons licensed under this by-law and over all Accessible Taxicabs, Taxicabs, Limousines, Vehicles for Hire and Vehicles for Hire Business together with the equipment used by them in connection with the provisions of this by-law and such responsibilities include compliance with the following requirements:

- (a) to submit to the Board, a report each year on the performance of his/her duties in accordance with this by-law;
- (b) to make necessary inquiries concerning applications for Licences, renewals or transfers thereof as may be required to secure due observance of the law and of this by-law;
- (c) to make all necessary inquiries concerning the police record of an Applicant for a Licence or renewal of same, under this by-law;
- (d) to make all necessary inquiries concerning the driving record of an Applicant for a Licence or renewal of same, under this by-law;
- (e) to examine and approve every Accessible Taxicab, Taxicab, Limousine and, where applicable, Vehicle for Hire and the necessary equipment thereof of every Applicant for a licence or renewal of same, under this by-law;
- (f) to keep a record of all Licences and transfers of Licences, such record shall contain the name or names of the Licensee, the number of Accessible Taxicab, Taxicabs, Limousine and Vehicle for Hire Business Licences kept by each Licensee, the amount paid for the same and the date of the Licence, and further particulars shall be kept as the Board may order;
- (g) to provide each Applicant with one copy of this by-law;
- (h) to issue each Applicant for a Licence with a Licence or transfer of Licence providing they have satisfied all the requirements of this by-law;
- (i) to ascertain by inspection and inquiry from time to time and as often as may be required by the Licensing Officer whether or not the Licensee continues to comply with the provisions of this by-law;
- (j) to refuse to grant a Licence, renew a Licence or transfer a Licence under this by-law and suspend a Licence and to recommend a revocation of a Licence to the Board where an Applicant or Licensee fails to satisfy all of the

requirements of this by-law or is in contravention of this by-law; and

- (k) to approve fares for Accessible Taxicab Service and Taxicab Service as may be submitted from time to time.

4.2 The Licensing Officer or the Board shall not be obliged under any circumstances to grant or renew a licence issued under this by-law to any Applicant.

## **SECTION 5: LICENCES**

5.1. No person shall:

- (a) being the owner of an Accessible Taxicab, Taxicab, Limousine, or Vehicle for Hire, use or operate or permit to be used or operated, any such Taxicab, Limousine or Vehicle for Hire without the appropriate class of Vehicle Plate licence issued by the Licensing Officer for that class of Accessible Taxicab, Taxicab or Limousine or, with respect to a Vehicle for Hire, a Vehicle for Hire Identifier;
- (b) operate an Accessible Taxicab Service or Taxicab Service without possessing a valid Ontario driver's licence or equivalent and the appropriate current and valid Licence issued under this by-law and herein referred to as an "Accessible Taxicab Driver's Licence" or "Taxicab Driver's Licence", as may be applicable;
  - (i) Notwithstanding Section 5.1(b), no Accessible Taxicab Driver's Licence or Taxicab Driver's Licence, as may be applicable, is required when the Accessible Taxicab Driver or Taxicab Driver is operating an Accessible Taxicab Service or Taxicab Service under written contract between the Taxicab Owner and the Federal or Provincial government, government agency or school board.
- (c) operate a Limousine Service without possessing a valid Ontario driver's licence or equivalent and a current and valid Licence issued under this by-law and herein referred to as a "Limousine Driver's Licence";
- (d) operate a Vehicle for Hire Service without possessing a valid Ontario driver's licence or equivalent and a current and valid Licence issued under this by-law and herein referred to as a "Vehicle for Hire Driver's Identification Card";
- (e) transfer any Licence issued under this by-law, except as permitted by Section 13 of this by-law;

5.2 All Applicants for Licences under this by-law and Licensees applying for renewal or transfer of Licences shall pay the fee or fees as provided in Schedule "A" and "B" of this by-law, as applicable.

5.3 Every Licence, unless sooner revoked or cancelled, shall expire one year after the date of issue.

- (a) Notwithstanding Section 5.3, if the expiry date falls on a Saturday or Sunday, then every licence issued on this by-law shall expire at 5:00 p.m. on the following Monday.

## SECTION 6: LICENSING REQUIREMENTS AND SUBMISSION OF APPLICATIONS

6.1 All Applicants for any Licence under this by-law except where otherwise provided for Vehicles for Hire shall:

- (a) be at least eighteen (18) years of age;
- (b) be either a citizen of Canada or a permanent resident or hold a work permit to work as a driver issued by the Government of Canada;
- (c) hold, in his name, a current, valid Class A, B, C, D, E, F or G driver's licence issued by the Province of Ontario, which is in good standing according to the records of the Ministry of Transportation;
- (d) be familiar with the provisions of this by-law, the laws and regulations relating to traffic, and the geography of that portion of the County of Wellington in which they intend to provide an Accessible Taxicab Service, Taxicab Service, Limousine Service or Vehicle for Hire Service;
- (e) intend to carry on a regular business under authority of the Licence applied for; and
- (f) satisfy the Licensing Officer that, if licensed, he/she will operate an Accessible Taxicab, Taxicab Service, Limousine Service or Vehicle for Hire Service solely in compliance with the terms of this by-law.

6.2 No person shall drive, or act as a driver of any Accessible Taxicab without first having completed a Wheelchair and Occupant Restraint System Training Program with respect to the handling, safety restraint, transportation, care and safety of disabled passengers, written proof of which shall be provided prior to the issuance of any Accessible Taxicab Licence.

6.3 An applicant for an Accessible Taxicab Driver's Licence, Taxicab Driver's Licence or a Limousine Driver's Licence shall provide the following documentation to the Licensing Officer:

- (a) a completed application form as may be prescribed by the Licensing Officer together with applicable fees as set out in Schedule "A" of this by-law;
- (b) a copy of a driver's licence as referred to in Section 6.1(c) together with an original driver's abstract from the Ministry of Transportation, dated within sixty (60) days of the date of the application for a licence under this by-law;
- (c) the original of a vulnerable sector check issued by the Wellington County Detachment of the Ontario Provincial Police, or by the police service located in the municipality in which the driver resides, such check being dated within sixty (60) days of the application for a licence under this by-law;
- (d) a certified true copy of either a Canadian birth certificate or valid Canadian passport, or proof of permanent resident status or a work permit approved by the Government of Canada;
- (e) a completed employee information form, signed by the licensed owner for whom the applicant proposes to drive; and

- (f) two (2) identical unaltered coloured photos produced from the same film or from the same electronic file capturing the digital image in accordance with the following criteria, taken no more than thirty (30) days prior to the application:
  - (i) eyes must be open and clearly visible;
  - (ii) glasses, including tinted ones with prescription, may be worn as long as the eyes are clearly visible; sunglasses are unacceptable;
  - (iii) photos must show both edges of the face clearly;
  - (iv) photos must show a full front view of face and shoulders squared to the camera;
  - (v) the image must be clear, sharp and in focus;
  - (vi) hats or head coverings are not permitted except when worn for religious reasons and only if the full facial features are clearly visible;
  - (vii) the photo size must be 50 mm wide x 70 mm long.
- (g) In respect of an application for an Accessible Taxicab Driver's licence only, proof of completion of a Wheelchair and Occupant Restraint System Training Programme referred to in Section 6(2).

6.4 Every Applicant for an Accessible Taxicab Vehicle Plate, Taxicab Vehicle Plate or Limousine Vehicle Plate shall provide the following documentation to the Licensing Officer:

- (a) a completed application form as may be prescribed by the Licensing Officer together with applicable fees as set out in Schedule "A" of this by-law;
- (b) a copy of a valid motor vehicle permit in the Applicant's name for each Accessible Taxicab, Taxicab or Limousine as issued by the Ministry of Transportation;
  - (i) notwithstanding Section 6.4 (b), in the case of a leased vehicle, the vehicle portion of the permit shall bear the name of the lessor of the motor vehicle and the Ontario Licence plate portion of the permit shall bear the name of the lessee of the motor vehicle;
- (c) proof of insurance confirming that each Accessible Taxicab, Taxicab or Limousine for which an Accessible Taxicab Vehicle Plate, Taxicab Vehicle Plate and Limousine Vehicle Plate is being applied, is insured for public liability property damage and passenger hazard, with a minimum of three (\$3,000,000) million dollars in coverage per incident or occurrence and written confirmation from the insurer that the Board will receive at least fifteen (15) days written notice prior to any cancellation, expiration or variation thereof;

Every Licensee shall provide the Licensing Officer with proof that each Accessible Taxicab, Taxicab or Limousine affiliated with the Licensee is covered by insurance as required hereunder.

If a Licensee fails to comply with the insurance requirements hereunder, then the Licensing Officer may suspend the Licensee's Licence until such

time as the Licensee proves, to the satisfaction of the Licensing Officer, that the Licensee is again in full compliance.

- (d) if the Applicant is a corporation, a certified copy of the Certificate of Status showing that the corporation is validly in existence within 30 days of the time of the application and a list of all current directors and shareholders certified as true, correct and complete by a Notary Public for the Province of Ontario who has examined the corporate documents; and
  - (i) if the Licensee is incorporated under the laws of Ontario or any other jurisdiction, the Licensee shall not effect or permit the transfer of shares, which would have the effect of changing control of the corporation, without approval of the Licensing Officer;
- (e) if the Applicant is a partnership or sole proprietor, a certified copy of a Business Names Report;
- (f) the original of a valid Province of Ontario Safety Standards Certificate, for each Accessible Taxicab, Taxicab and Limousine greater than one (1) year of age, based on the year appearing on the motor vehicle permit, showing that the Accessible Taxicab, Taxicab or Limousine has passed the applicable safety inspection; and
- (g) the original of a valid certificate showing that the Accessible Taxicab, Taxicab or Limousine has passed all applicable propane safety inspections, where the Accessible Taxicab, Taxicab or Limousine operates with propane as its primary or secondary fuel source;

6.5 Every Applicant for an Accessible Taxicab Vehicle Plate, Taxicab Vehicle Plate or Limousine Vehicle Plate shall also submit each Accessible Taxicab, Taxicab or Limousine owned by him/her for examination prior to providing an Accessible Taxicab Service, Taxicab Service or Limousine Service, as may be required by the Licensing Officer, prior to the issuance of a licence.

#### **SECTION 7: RENEWAL OF LICENCES**

- 7.1 Every Licence issued under this by-law shall be renewed yearly prior to the expiry of the licence.
- 7.2 Every Licensee under this by-law who applies for a renewal of a licence shall provide the Licensing Officer with such information and documentation as required.
- 7.3 All provisions under Sections 5, 6 and 9 of this by-law shall apply to any application for renewal, with necessary modification as determined by the Licensing Officer.
- 7.4 The fee for each renewal of a licence issued under this by-law shall be in accordance with Schedule "A" or "B" , as applicable, attached to this by-law.

#### **SECTION 8: DUTIES OF ACCESSIBLE TAXICAB, TAXICAB AND LIMOUSINE DRIVERS AND OWNERS**

- 8.1 Every Accessible Taxicab Driver, Taxicab Driver and Limousine Driver licensed under this by-law shall, as may be applicable:
  - (a) keep a Trip Record of all Accessible Taxicab Services, Taxicab Services and Limousine Services provided by him/her;
  - (b) deliver to the Owner the Trip Record for each day he/she drives;

- (c) produce Trip Records upon the request of any Police Officer of the Ontario Provincial Police of the County of Wellington Detachment and/or the Licensing Officer;
- (d) place an Accessible Taxicab Driver's Licence, Taxicab Driver's Licence or Limousine Driver's Licence as prescribed in a transparent folder in such a manner in the Accessible Taxicab, Taxicab or Limousine so as to be conveniently seen and read by Passengers;
- (e) place a Tariff Card in a location within the Accessible Taxicab or Taxicab so as to be conveniently seen and read by Passengers;
  - i) Notwithstanding Section 8.1 (e) shall not apply to Limousines and Vehicles for Hire.
- (f) upon request of any Passenger, give in writing his/her name and Accessible Taxicab Driver's Licence number, Taxicab Driver's Licence number or Limousine Driver's Licence number as issued to him/her under the provisions of this by-law, such information to be provided in an accessible format for persons with disabilities;
- (g) take due care of all property delivered or entrusted to him/her and accepted by him/her for conveyance or safe keeping and immediately upon termination of any hiring or engagement, shall search his/her Accessible Taxicab, Taxicab or Limousine for any property lost or left therein and all property or money left in the Accessible Taxicab, Taxicab or Limousine shall be forthwith delivered over to the person owning the same, or if the person cannot be found at once, then to a Police Officer on duty at the Ontario Provincial Police, County of Wellington Detachment with all information in his/her possession regarding same;
- (h) travel by the most direct route to the point of destination unless otherwise directed by the person engaging the Accessible Taxicab, Taxicab or Limousine;
- (i) not solicit any person to take or use the Accessible Taxicab, Taxicab, or Limousine he/she is driving by calling out or shouting while in charge of an Accessible Taxicab, Taxicab or Limousine;
- (j) not obstruct the use of any sidewalk;
- (k) not use any abusive language, molest, annoy or insult any person whatsoever;
- (l) if a person with a disability is accompanied by a service animal, permit the person to use the Accessible Taxicab, Taxicab, or Limousine he/she is driving with the service animal and to keep the service animal with him or her;
- (m) not charge a higher fare or an additional fee for persons with disabilities than for persons without disabilities for the same trip; and
- (n) not charge a fee for the storage of mobility aids or mobility assistive devices.

8.2 Every Person issued an Accessible Taxicab Vehicle Plate, Taxicab Vehicle Plate or Limousine Vehicle Plate under this by-law shall:

- (a) keep the Trip Record in good condition for a period of not less than (6) six months;



- (b) make available the Trip Record to a Police Officer of the Ontario Provincial Police, County of Wellington Detachment and/or the Licensing officer;
- (c) submit each Accessible Taxicab, Taxicab and Limousine owned by him/her for examination at any time as required by the Licensing Officer;
- (d) provide the Licensing officer, on licence renewal with a valid Province of Ontario Safety Standards Certificate by an independent Ontario licensed mechanic, for every Accessible Taxicab, Taxicab and Limousine, greater than one (1) year in age from the date of manufacture; and
  - (i) submit to the Licensing Officer same every six (6) months thereafter for Accessible Taxicabs and Taxicabs greater than three (3) years of age; and
  - (ii) submit to the Licensing Officer same every six (6) months thereafter for Limousines greater than five (5) years of age;
- (e) provide the Licensing Officer, on renewal with a valid certificate showing that the Accessible Taxicab, Taxicab or Limousine has passed all applicable propane safety inspections where the Accessible Taxicab, Taxicab or Limousine operates with propane as its primary or secondary fuel source; and
  - (i) submit to the Licensing Officer same every six (6) months thereafter for Accessible Taxicabs and Taxicabs greater than three (3) years of age;
  - (ii) submit to the Licensing Officer same every six (6) months thereafter for Limousines greater than five (5) years of age;
- (f) not provide an Accessible Taxicab Service, Taxicab Service or Limousine Service with a vehicle that is ten (10) years of age or older;
- (g) attend at the Ontario Provincial Police, County of Wellington Detachment as directed forthwith to surrender any Accessible Taxicab Vehicle Plate, Taxicab Vehicle Plate or Limousine Vehicle Plate no longer being used;
- (h) ensure that all Persons providing an Accessible Taxicab Service, Taxicab Service or Limousine Service with the Owner's Accessible Taxicab, Taxicab and Limousine are properly licensed under this by-law;
- (i) prominently display on the driver's side rear bumper area of each Accessible Taxicab, Taxicab and Limousine owned by him/her, the Accessible Taxicab Vehicle Plate, Taxicab Vehicle Plate or Limousine Vehicle Plate for each as provided by the Licensing Officer and such validation or renewal stickers, as applicable;

Notwithstanding, subsection (i) shall not apply to Licensees of a Limousine Vehicle Plate.

- (j) have affixed on top of each Accessible Taxicab or Taxicab, owned by him/her, an electric sign, securely fixed clearly indicating the vehicle is an Accessible Taxicab or Taxicab including the trade name and phone number, such sign shall be illuminated when lights are required according to Section 62 of the *Highway Traffic Act*, R.S.O. 1990, c. H.8, as amended;

Notwithstanding, subsection (j) shall not apply to Licensees of a Limousine Vehicle Plate.

- (k) equip each Accessible Taxicab or Taxicab owned by him/her with two (2) frames:
  - (i) one suitable to hold the Accessible Taxicab Driver's Licence or Taxicab Driver's Licence;
  - (ii) one suitable to hold the Tariff Card; and
  - (iii) such frames shall be so placed in the Accessible Taxicab or Taxicab, as to be conveniently seen and read by any Passenger.
  
- (l) ensure that his/her Accessible Taxicab or Taxicab contains on both sides of the vehicle an identifier of the Accessible Taxicab Company name or Taxicab company name which shall be a permanent sign containing:
  - (i) the Accessible Taxicab Vehicle Plate Number or Taxicab Vehicle Plate Number as assigned by the Licensing Officer;
  - (ii) the phone number of the company; and
  - (iii) the identifier sign be in such form as approved by the Licensing Officer;
  
- (m) comply at all times with the provisions of the *Highway Traffic Act, R.S.O. 1990, c. H.8*, as amended and the *Accessibility for Ontarians with Disabilities Act, 2005*; and
  
- (n) keep all Accessible Taxicabs, Taxicabs and Limousines owned by him/her that are licensed under this by-law:
  - (i) in good repair;
  - (ii) clean on the interior and exterior;
  - (iii) painted in a professional manner on the exterior; and
  - (iv) mechanically safe so as to meet the standard required for the issuance of a Province of Ontario Safety Standards Certificate.

8.3 Every Owner of an Accessible Taxicab or Taxicab shall submit to the Licensing Officer for approval a Tariff Card setting out the proposed fares to be charged to the Passenger for the Accessible Taxicab Service or Taxicab Service. The approved fares shall remain in effect for a minimum of six (6) months from the date of issue of the applicable licence.

8.4 Every Owner shall obtain the approval of the Licensing Officer for any fare changes as set out in the approved Tariff Card at least 30 days before such fare change is to be implemented by submitting to the Licensing Officer a replacement Tariff Card and any new fares approved must remain in effect for a minimum of six (6) months;

- (i) Notwithstanding, Section 8.4 shall not apply to Limousine Owners and Vehicles for Hire.

- 8.5 Any Licence issued pursuant to this by-law which is defaced, lost or destroyed, shall be replaced by the Licensing Officer upon payment of the required replacement fee specified in Schedule “A” or “B”, as applicable.

**SECTION 9: VEHICLE FOR HIRE BUSINESS LICENSEES**

- 9.1 No Person shall carry on a Vehicle for Hire Business within the County unless such Person holds a current Vehicle for Hire Business Licence issued pursuant to this by-law.
- 9.2 Every Person who wishes to operate a Vehicle for Hire Business in the County shall apply for a Vehicle for Hire Business Licence under this by-law.
- 9.3 Beyond the information and material required elsewhere in this by-law from Applicants for Licences, an Applicant for an initial, as well as for a renewal, Vehicle for Hire Business Licence shall also submit the following information and material:
- (a) Proof of data security measures that the Applicant has in place to protect the personal information of Vehicle for Hire Drivers and Passengers affiliated with the Vehicle for Hire Business;
  - (b) Proof of the insurance required under this Section;
  - (c) Proof of the number of Vehicles for Hire available to the Applicant in the County;
  - (d) Such other special information and material as the Licensing Officer may specify; and
  - (e) Payment of all applicable fees required under Schedule B of this by-law, including:
    - i. The basic licensing amount; and
    - ii. All fees based on the number of rides provided per month.
- 9.4 No Vehicle for Hire Business Licensee shall:
- (a) Breach any applicable prohibition or obligation of Licensees under this by-law; or
  - (b) Permit any of its Vehicle for Hire Drivers to breach any prohibition or obligation of Vehicle for Hire Drivers under this by-law.
- 9.5 Every Vehicle for Hire Business Licensee shall have an Electronic Platform and shall ensure that its Electronic Platform is able to:
- (a) At the time when transportation is being arranged, provide to the Person requesting the transportation, all the following:
    - i. The name and contact information of the Vehicle for Hire Business Licensee;
    - ii. The first name and photograph of the Vehicle for Hire Driver who will provide the transportation;
    - iii. The make, model and licence plate number of the Vehicle for Hire that will provide the transportation;

- iv. Any special surcharge that will be applicable for the transportation;
  - v. The total cost of the transportation; and
  - vi. The current location of the Vehicle for Hire.
- (b) Permit a Person to accept or refuse arranged transportation before it begins and to record such acceptance or refusal;
  - (c) Provide a secure payment mechanism;
  - (d) Provide a printed or electronic receipt to the Passenger at the end of the transportation that includes information confirming the:
    - i. Fare rate and/or surcharges;
    - ii. Total amount paid;
    - iii. Date and time of pickup;
    - iv. Locations where the Passenger was picked up and dropped off; and
    - v. First name of the Vehicle for Hire Driver.
  - (e) Provide a link where the Passenger may rate or provide comments on the Vehicle for Hire and the Vehicle for Hire Driver.
- 9.6 Every Vehicle for Hire Business Licensee shall make available to the public on its Electronic Platform, and by any other means of its choice, the following information:
- (a) The insurance coverage required to be maintained by itself and by each Vehicle for Hire Driver;
  - (b) The transportation services offered by its Vehicle for Hire Drivers;
  - (c) The applicable screening process for Vehicle for Hire Drivers and Vehicles for Hire;
  - (d) That Vehicle for Hire Drivers may provide only transportation services that are prearranged using the Electronic Platform of the Vehicle for Hire Business Licensee, and cannot accept Street Hails or pick up Passengers at Taxicab stands; and
  - (e) That Vehicle for Hire Drivers cannot accept cash payment for transportation.
- 9.7 Every Vehicle for Hire Business Licensee shall issue to each of its Vehicle for Hire Drivers a current Vehicle for Hire Driver Identification Card.
- 9.8 Every Vehicle for Hire Business Licensee shall issue to each of its Vehicle for Hire Drivers a current Vehicle for Hire Identifier.
- 9.9 Every Vehicle for Hire Business Licensee shall keep, in readily accessible format, a current list of all its affiliated Vehicle for Hire Drivers and Vehicles for Hire that includes:
- (a) The full name and address of each Vehicle for Hire Driver; and

- (b) The make, model and licence plate number of each Vehicle for Hire.
- 9.10 Every Vehicle for Hire Business Licensee shall ensure that each Vehicle for Hire Driver meets the following requirements prior to commencing as a Vehicle for Hire Driver and at all times when providing transportation services:
- (a) is at least 18 years of age;
  - (b) has a valid class “G” licence; and
  - (c) has been advised of, and consents to, the foregoing personal information being submitted to the Licensing Officer for the purpose of auditing compliance with this by-law.
- 9.11 Every twelve months, every Vehicle for Hire Business Licensee shall obtain a criminal record check less than 90 days old, and a driving record abstract less than 30 days old, for each Vehicle for Hire Driver and:
- (a) Review those records;
  - (b) Ensure that the Vehicle for Hire Driver does not have any outstanding criminal charges;
  - (c) Acting reasonably, determine whether the Vehicle for Driver is suitable for providing transportation services; and
  - (d) Terminate the relationship with any Vehicle for Hire Driver who is not suitable for providing transportation services.
- 9.12 Every Vehicle for Hire Business Licensee shall ensure that every Vehicle for Hire Driver with whom it is affiliated complies with all Driver and Vehicle for Hire Driver obligations set out in this by-law.
- 9.13 Every Vehicle for Hire Business Licensee shall terminate its affiliation with a Vehicle for Hire Driver if the Vehicle for Hire Driver fails to satisfy any of the obligations under this by-law, or if the Licensing Officer notifies the Licensee that the Vehicle for Hire Driver has acted in a manner that is adverse to the public interest or public safety. Upon such termination, the Vehicle for Hire Business Licensee shall ensure that such former Vehicle for Hire Driver no longer has access as a Vehicle for Hire Driver to the Licensee’s Electronic Platform.
- 9.14 Every Vehicle for Hire Business Licensee shall create, and maintain for two years, records of the following information:
- (a) The total number of transportation trips provided per year;
  - (b) The total number of Vehicle for Hire Drivers providing transportation per year;
  - (c) The total number of Vehicles for Hire providing transportation per year; and
  - (d) The Vehicle for Hire Driver and Vehicle for Hire information corresponding with each requested transportation trip, including the:
    - i. Full name of the Vehicle for Hire Driver;
    - ii. Licence plate number of the Vehicle for Hire;

- iii. Date, time and duration of the transportation trip;
  - iv. Rounded locations where each Passenger was picked up and dropped off; and
  - v. Hours and minutes spent by the Vehicle for Hire in transporting each Passenger, including time spent en route to pick up the Passenger.
- 9.15 The Vehicle for Hire Business Licensee shall make the foregoing records available electronically to the Licensing Officer within a reasonable time as agreed upon after any request in writing.
- 9.16 The Licensee shall keep all records in respect of each Driver for 2 years after the Driver ceases to be affiliated with the Licensee.
- 9.17 Every Vehicle for Hire Business Licensee shall obtain, and maintain at all times during the provision of transportation services, and provide satisfactory proof to the Licensing Officer of, insurance coverage as follows:
- (a) In the amount of at least three-million dollars (\$3,000,000.00) including Public Liability and Property Damage exclusive of costs and interest;
  - (b) Is from an insurer authorized to issue indemnity insurance policies in the Province of Ontario;
  - (c) Including coverage against liability for damages resulting from injury to or death of one or more persons and Property Damage in any one incident that includes:
    - i. Contingent employers' liability; personal injury;
    - ii. Broad form property damage; occurrence property damage; and
    - iii. Employees as additional insured, and cross liability and severability of interest provision;
  - (d) Is in the name of the Vehicle for Hire Business Licensee;
  - (e) Names the County as an additional insured;
  - (f) Contains Non-Owned Automobile Insurance, issued by a company authorized to issue indemnity insurance policies in the Province of Ontario, with limits of not less than three million dollars (\$3,000,000.00) inclusive, per occurrence for public liability, bodily injury, death and damage to property;
  - (g) The NPCF 6TN Permission to Carry Paying Passengers for a Transportation Network endorsement, or an equivalent endorsement acceptable to the Licensing Officer, included within an Automobile Liability Insurance policy maintained on behalf of every Vehicle for Hire Driver; and
  - (h) Contains an endorsement requiring the insurer to provide the County with at least 30 days of prior written notice of any cancellation or variation to the policy.

- 9.18 Every Vehicle for Hire Business Licensee shall provide the Licensing Officer with proof that each Vehicle for Hire affiliated with the Licensee is covered by insurance as required under this Section.
- 9.19 If a Vehicle for Hire Business Licensee fails to comply with the insurance requirements of this Section, then the Licensing Officer may suspend the Licensee's Licence until such time as the Licensee proves, to the satisfaction of the Licensing Officer, that the Licensee is again in full compliance.
- 9.20 If the number of Vehicles for Hire of a Vehicle for Hire Business Licensee increases, then the Licensee shall so notify the Licensing Officer. If the number increases so that a new fee category applies, then the Licensee shall immediately so notify the Licensing Officer and shall pay the corresponding fee increase within two business days after such notification.
- 9.21 No individual shall hold himself or herself out as a Vehicle for Hire Driver unless he/she:
- (a) Has been authorized by a Vehicle for Hire Business Licensee to act as a Vehicle for Hire Driver for that Licensee; and
  - (b) Possesses a current Vehicle for Hire Driver Identification Card issued by that Vehicle for Hire Business Licensee.
- 9.22 No Vehicle for Hire Driver shall request payment of any charge other than as permitted under this by-law.
- 9.23 No Vehicle for Hire Driver shall:
- (a) pick up any Passenger in response to a Street Hail;
  - (b) operate a Vehicle for Hire that resembles a Taxicab in any way, such as by bearing external advertising or any roof-sign;
  - (c) operate a Vehicle for Hire without the insurance required under this by-law;
  - (d) accept payment by cash for any transportation arranged by the Vehicle for Hire Business Licensee;
  - (e) use any method for connecting Passengers with transportation other than the Electronic Platform in accordance with this by-law and as approved by the Licensing Officer;
  - (f) permit any individual to smoke in a Vehicle for Hire while it is being used for transportation arranged by the Vehicle for Hire Business Licensee; or
  - (g) permit any Vehicle for Hire used for transportation arranged by the Vehicle for Hire Business to carry more individuals, including the Vehicle for Hire Driver, than recommended by the Ministry of Transportation of Ontario.
  - (h) solicit any person to take or use Vehicle for Hire by calling out or shouting while in charge of a Vehicle for Hire;

- (i) obstruct the use of any sidewalk;
- (j) use any abusive language, molest, annoy or insult any person whatsoever;
- (k) charge a higher fare or an additional fee for persons with disabilities than for persons without disabilities for the same trip;
- (l) charge a fee for the storage of mobility aids or mobility assistive device;

9.24 Every Vehicle for Hire Driver licenced under this by-law shall:

- (a) take due care of all property delivered or entrusted to him/her and accepted by him/her for conveyance or safe keeping and immediately upon termination of any hiring or engagement, shall search his/her Vehicle for Hire for any property lost or left therein and all property or money left in the Vehicle for Hire shall be forthwith delivered over to the person owning the same, or if the person cannot be found at once, then to a Police Officer on duty at the Ontario Provincial Police, County of Wellington Detachment with all information in his/her possession regarding same;
- (b) travel by the most direct route to the point of destination unless otherwise directed by the person engaging the Vehicle for Hire;
- (c) if a person with a disability is accompanied by a service animal, permit the person to use the Vehicle for Hire he/she is driving with the service animal and to keep the service animal with him or her;
- (d) keep his/her Vehicle for Hire Driver Identification Card in the Vehicle for Hire at all times when he/she is providing transportation for the Vehicle for Hire Business Licensee;
- (e) upon demand by the Licensing Officer, immediately produce:
  - i. His/her Vehicle for Hire Driver Identification Card;
  - ii. Proof of insurance as required under this by-law; and
  - iii. Any other relevant information pertaining to him/her or to operation of the Vehicle for Hire.
- (f) upon demand by the Licensing Officer, submit the Vehicle for Hire for inspection at such time and place as specified by the Licensing Officer;
- (g) install the Vehicle for Hire Identifier, provided by the Vehicle for Hire Business Licensee, in the front left top of the driver's side of the windshield on the Vehicle for Hire in such a way that it is clearly visible from the exterior;
- (h) keep the Vehicle for Hire Identifier in its required location whenever he/she is providing transportation;



- (i) comply at all times with the provisions of the *Highway Traffic Act*, R.S.O. 1990, c. H.8, as amended and the *Accessibility for Ontarians with Disabilities Act, 2005*; and
- (j) keep all Vehicles for Hire owned by him/her that are licensed under this by-law:
  - (i) in good repair;
  - (ii) clean on the interior and exterior;
  - (iii) painted in a professional manner on the exterior; and
  - (iv) mechanically safe so as to meet the standard required for the issuance of a Province of Ontario Safety Standards Certificate.

9.25 Every Vehicle for Hire Driver shall ensure that his/her Vehicle for Hire, at all times when providing a transportation service:

- (a) is no more than 10 years old; and
- (b) has a valid and current Ontario Ministry of Transportation Safety Standards Certificate, prior to commencement of use as a vehicle for hire vehicle, and then annually thereafter.

## **SECTION 10: GENERAL PROVISIONS**

- 10.1 Every Licensee shall notify the Licensing Officer in writing within forty-eight (48) hours of a change in any information provided during his/her application, renewal or transfer of Licence as issued under the provisions of this by-law.
- 10.2 No Licensee while providing an Accessible Taxicab Service, Taxicab Service, Limousine Service or Vehicle for Hire, shall carry any radio equipment, radio scanners or other equipment capable of monitoring radio calls other than the radio equipment used or required to transmit to or receive broadcasts or signals from the radio dispatcher for whom the Driver is working; and
- (a) any Person found guilty of contravening the provisions set out in Section 10(2) (a) will be liable for a fine, suspension or revocation of their licence or licences as issued under this by-law.
- 10.3 No Accessible Taxicab Driver, Taxicab Driver, Limousine Driver or Vehicle for Hire Driver shall use any space made available by the municipality for public parking, without the express written approval of the municipality.
- 10.4 Every Accessible Taxicab Driver shall give priority service to the public who are using the Accessible Taxicab for the purpose of providing transportation for the Disabled over those members of the public that are requiring only a Taxicab Service.
- 10.5 No Owner of an Accessible Taxicab, Taxicab, Limousine or Vehicle for Hire shall cause or permit same to be used for an Accessible Taxicab Service, Taxicab Service, Limousine Service or Vehicle for Hire Business, without first having lawfully obtained and installed an Accessible Taxicab Vehicle Plate on his/her Accessible Taxicab, Taxicab Vehicle Plate on his/her Taxicab, Limousine Vehicle Plate on his/her Limousine or Vehicle for Hire Identifier on his/her Vehicle for Hire in accordance with this by-law.

- 10.6 Any notice required to be given under this by-law may be given by personal service or by registered letter mailed to the proposed recipient of such notice at his/her last known address or his/her place of business and if given by registered letter, shall be deemed to have been received on the fifth (5<sup>th</sup>) day after mailing.

#### **SECTION 11: TAXICAB METERS**

- 11.1 Every Owner of an Accessible Taxicab or Taxicab that is equipped with a Taxicab Meter shall:
- (a) submit his/her Accessible Taxicab or Taxicab Meter when required for testing, inspecting and sealing by the Licensing Officer;
  - (b) place the Accessible Taxicab or Taxicab Meter as to be conveniently seen at times by the Passengers;
  - (c) only use the meter when the seal thereon is intact;
  - (d) keep the meter in good working order at all times and not use it when defective in any way;
  - (e) activate the meter when a passenger first enters the Accessible Taxicab or Taxicab and shall keep it operating throughout the Accessible Taxicab service or Taxicab service; and
  - (f) not charge a Passenger an Accessible Taxicab Meter rate or Taxicab Meter rate unless the Accessible Taxicab Meter or Taxicab Meter has been tested and sealed by the Licensing Officer.

#### **SECTION 12: NEGOTIATED FARES**

- 12.1 Section 11 does not apply in cases where a negotiated fare has been established between the driver and the passenger(s).

#### **SECTION 13: TRANSFER**

- 13.1 In the event an Owner replaces an Accessible Taxicab, Taxicab or Limousine as licensed under this By-law with another, the Licence may be transferred to the replacement Accessible Taxicab, Taxicab or Limousine provided:
- (a) the Owner applies to the Licensing Officer and meets the criteria as set out in Section 6 of this by-law, with necessary modifications as determined by the Licensing Officer; and
  - (b) the Owner pays the fee set out in Schedule "A" of this by-law.

#### **SECTION 14: FARES AND PUBLIC SAFETY**

- 14.1 No Licensee shall charge any fare or compensation for providing an Accessible Taxicab Service or Taxicab Service within the County of Wellington except in accordance with the Tariff Card fares as approved by the Licensing Officer:
- (i) Notwithstanding Section 14.1, this section does not apply to written contract agreements between Owners of Accessible Taxicabs, Taxicabs or Limousines and corporations, school boards, Ontario government, Federal government or government agencies;

- (ii) Notwithstanding Section 14.1, this section does not apply to negotiated fares as allowed by Section 12.

- 14.2 Every holder of an Accessible Taxicab Vehicle Plate or Taxicab Vehicle Plate shall prominently display a Tariff Card setting out the fares.
- 14.3 The holder of an Accessible Taxicab Driver's Licence, Taxicab Driver's Licence and Limousine Driver's Licence shall furnish to every Passenger where requested a receipt for charges made.
- 14.4 No Licensee shall carry a greater number of persons than the Accessible Taxicab, Taxicab, Limousine or Vehicle for Hire is intended to seat according to manufacturer's rating.
- 14.5 No Licensee shall smoke or allow any Passenger to smoke tobacco, or any other substance in the Accessible Taxicab, Taxicab, Limousine or Vehicle for Hire.
- 14.6 Every Accessible Taxicab Driver shall ensure wheelchairs are securely strapped down prior to providing an Accessible Taxicab Service.
- 14.7 Every Licensee shall ensure he/she meets and continues to meet the respective requirements of Sections 6, 7, 8, 9, 10, 11, 12, 13, 14 and 15 of this by-law.

#### **SECTION 15: REFUSAL, SUSPENSION AND REVOCATION OF LICENCES**

- 15.1 The Licensing Officer shall refuse to grant a Licence or renew a Licence if the Applicant has not satisfied all of the requirements of this by-law, or on the grounds of reasonable belief that the person will not carry on or engage in the business in accordance with law or with honesty and integrity.
- 15.2 The Licensing Officer may, at any time for just cause, including failure to comply with any of the provisions of this bylaw, suspend the licence issued to any person under this by-law. The former licensee shall be informed that they may appeal this decision to the Board. The Board after hearing the appeal may either continue such suspension for such period of time as it shall determine, or may reinstate such licence, or if the circumstances warrant such action, may revoke said licence.
- 15.3 The Licensing Officer shall refuse to grant a Licence or renew a Licence under this by-law by reason of the grounds that the conduct of the person applying for or holding the licence, or where the person is a corporation, that the conduct of the corporation's officers, directors, employees or agents, affords reasonable grounds for belief that the person will not carry on or engage in the business in accordance with the law or with honesty and integrity.
- 15.4 The Board may suspend or revoke any Licence granted under this by-law for failure to comply with any of the provisions of this by-law or conditions imposed by the Licensing Officer.
- 15.5 Immediately upon suspension or revocation of a licence, the Licensee shall be sufficiently notified in writing by the Licensing Officer to ensure a clear understanding of the suspension or revocation.
- 15.6 Where the Licensing Officer refuses to issue a Licence under this by-law, or where the Board has suspended or revoked a Licence, the Applicant or Licensee may appeal this decision to the Board by filing with the Board, an appeal in writing, of the said decision within fifteen (15) calendar days of being notified.

- 15.7 The Board upon receiving an appeal from an Applicant shall conduct a hearing pursuant to the procedures set out in the *Statutory Powers Procedure Act*, R.S.O., 1990, c. S.22, as amended.
- 15.8 The Board may, after the appropriate hearing is conducted, issue a Licence, refuse to issue a Licence, revoke a Licence, suspend a Licence or place conditions upon holding a licence, and may make any suspension of a Licence subject to such terms or conditions as the Board may prescribe and a decision made pursuant to the exercise of these powers is final and binding upon the applicant or any Licensee.
- 15.9 When the Province of Ontario driver's licence of an Applicant or Licensee has been cancelled, suspended or revoked, any licence issued under this by-law shall be deemed to be suspended as of the date of the cancellation, suspension or revocation of the Province of Ontario driver's licence.
- 15.10 When a licence has been suspended or revoked by the Board or the Licensing Officer, the Licensee shall attend at the Ontario Provincial Police, County of Wellington Detachment to return the licence, and/or the applicable vehicle plate within twenty-four (24) hours of receipt of written notification of the suspension or revocation.
- 15.11 Any Police Officer of the Ontario Provincial Police or Police Cadet of the Ontario Provincial Police may enter upon the business premises or residence of an Owner or Driver for the purpose of receiving or taking the suspended or revoked license and/or vehicle plate, as applicable.
- 15.12 It shall be an offence to fail to deliver a suspended or revoked licence and/or vehicle plate to the Licensing officer or to obstruct any enforcement officer from retrieving the same.

#### **SECTION 16: ENFORCEMENT**

- 16.1 The provisions of this by-law may be enforced by any Police Officer of the Ontario Provincial Police or Police Cadet of the Ontario Provincial Police and/or a bylaw officer appointed by the County of Wellington for the administration and enforcement of this by-law.
- 16.2 Any person who hinders or obstructs a person lawfully carrying out the enforcement of this by-law is guilty of an offence.

#### **SECTION 17: OFFENCE AND PENALTIES**

- 17.1 Any person who contravenes any provisions of this by-law, including any Schedule attached hereto, is guilty of an offence under the *Provincial Offences Act* R.S.O. 1990 c.P.33 as amended.
- 17.2 A director or officer of a corporation who knowingly concurs in the contravention of any provision of this by-law, including any Schedule attached hereto, is guilty of an offence.
- 17.3 A person convicted under this by-law is liable to a maximum fine of \$25,000.00 upon a first conviction and a maximum fine of \$50,000.00 for any subsequent conviction.
- 17.4 Despite Section 17(3), where the person convicted is a corporation, the corporation is liable to a maximum fine upon a first conviction and a maximum fine of \$100,000.00 for any subsequent conviction.
- 17.5 If this by-law is contravened and a conviction entered, in addition to any other remedy and

to any penalty imposed by this by-law, the court is which the conviction has been entered and any court of competent jurisdiction thereafter may make an order,

- (a) Prohibiting the continuation or repetition of the offence by the person convicted; and
- (b) Requiring the person convicted to correct the contravention in the manner and within the period that the court considers appropriate.

**SECTION 18: GENERAL**

- 18.1 If any provision or part of a provision of this by-law is declared by any court or tribunal of competent jurisdiction to be illegal or inoperative, in whole or in part, or inoperative in particular circumstances, the balance of the by-law, or its application in other circumstances, shall not be affected and shall continue to be in full force and effect.
- 18.2 In this by-law, unless the contrary intention is indicated, words used in singular shall include the plural and words used in the male gender shall include the female gender and a corporation or vice versa where applicable.
- 18.3 If there is a conflict between a provision of this by-law and a provision of any other County by-law, then the more restrictive provision shall apply.
- 18.4 Unless otherwise stated, the requirements of the Schedules to this by-law shall be in addition to all other requirements of this by-law.

**SECTION 19: EFFECTIVE DATE AND REPEAL**

- 19.1 By-Law Number 5287-12 and any amendments thereto are hereby repealed.
- 19.2 This by-law shall come into force and take effect upon being passed.

**READ A FIRST, SECOND AND THIRD TIME AND PASSED THIS**

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**KELLY LINTON WARDEN**

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**DONNA BRYCE - CLERK**

**SCHEDULE "A"**

LICENCE	NEW APPLICATION	RENEWAL
Accessible Taxicab/Taxicab/Limousine Driver's Licence	\$100.00	\$75.00
Accessible Taxicab/Taxicab/Limousine Vehicle Plate	\$100.00	\$75.00
Accessible Taxicab/Taxicab/Limousine Transfer	\$40.00	N/A
Accessible Taxicab/Taxicab/Limousine Plate replacement	\$40.00	N/A

**SCHEDULE "B"**

LICENCE	FEES
Vehicle for Hire Class "A" - 100+ Vehicles Class "B" - 25-99 Vehicles Class "C" - 1-24 Vehicles	\$7,253.00 + \$0.18/TRIP \$2,469.00 + \$0.18/TRIP \$807.00 + \$0.18/TRIP

**SCHEDULE "C"**

**Tariff Card**

**THE CORPORATION OF THE COUNTY OF WELLINGTON**

**Accessible Taxicab, Taxicab Company:**

--

**Tariff Amount:**

Initial fare	\$	Please be advised the Driver has the right to charge an additional amount to assist in the loading and unloading of merchandise except for the storage of or assistance with mobility aids
Per Kilometre	\$	
Per hour	\$	

**Know your rights:**

1. you have the right to a receipt
2. you have the right to know the licence number of your driver
3. you have the right to a clean and mechanically safe vehicle
4. you have the right to a smoke free vehicle
5. you have the right to negotiate a fare

If you have any questions or concerns please call the County of Wellington at 519.837.2600 x 2510



**RECIPROCAL LICENSING ARRANGEMENT AND DELEGATION AGREEMENT  
FOR LICENSING OF ACCESSIBLE TAXICABS, TAXICABS, LIMOUSINES  
AND VEHICLES FOR HIRE**

**THIS AGREEMENT** made the    day of                    , 2019.

**BETWEEN:**

**THE CORPORATION OF THE COUNTY OF WELLINGTON**  
(hereinafter called the "County")

-and-

**THE POLICE SERVICES BOARD FOR THE COUNTY OF WELLINGTON**  
(hereinafter called the "Board")

-and-

**THE CORPORATION OF THE TOWNSHIP OF CENTRE WELLINGTON**  
(hereinafter called "Centre Wellington")

-and-

**THE CORPORATION OF THE TOWNSHIP OF GUELPH/ERAMOSA**  
(hereinafter called "Guelph/Eramosa")

-and-

**THE CORPORATION OF THE TOWNSHIP OF MAPLETON**  
(hereinafter called "Mapleton")

-and-

**THE CORPORATION OF THE TOWN OF MINTO**  
(hereinafter called "Minto")

-and-

**THE CORPORATION OF THE TOWNSHIP OF PUSLINCH**  
(hereinafter called "Puslinch")

-and-

**THE CORPORATION OF THE TOWNSHIP OF WELLINGTON NORTH**  
(hereinafter called "Wellington North")

-and-

**THE CORPORATION OF THE TOWN OF ERIN**  
(hereinafter called "Erin")

**WHEREAS:**

- A.** Section 151 of the *Municipal Act, 2001*, S.O. 2001, c.25, as amended (the "Act"), provides that a municipality may provide for a system of licences with respect to a business;
- B.** Subsection 157(1) of the *Act* provides that, if a municipality and the police services board of the municipality agree to enforce a by-law providing for a system of licences with respect to a business on behalf of each other, the municipality or police services board, as the case may be, may designate one or more persons as officers to enforce the licensing by-laws;
- C.** Subsection 157(2) of the *Act* provides that a municipality may delegate to another municipality, with the consent of the other municipality, the power to provide for a system of licences with respect to a business specified in the by-law;

- D. The County has prepared a by-law to provide for the licensing, regulating, and governing of Accessible Taxicabs, Taxicabs, Limousines and Vehicles for Hire and its owners and drivers (the “By-law”) and the County will administer the By-Law;
- E. The County and the Board agree that the Board will enforce the By-law on behalf of the County and the Board wishes to designate the Detachment Commander of the Ontario Provincial Police Detachment for the County of Wellington as an officer to enforce the By-law; and
- F. Centre Wellington, Guelph/Eramosa, Mapleton, Minto, Puslinch, and Wellington North (the “Member Municipalities”) wish to delegate to the County the power to provide for a system of licences and administer the same with respect to Accessible Taxicabs, Taxicabs and Limousines, and the County consents to the same.

**NOW THEREFORE**, in consideration of the matters agreed to herein and in consideration of Two Dollars (\$2.00) paid by each party to the other, the receipt and sufficiency of which is hereby acknowledged, the parties agree as follows:

1. The Member Municipalities hereby delegate to the County the power to provide for a system of licences and administer the same with respect to Accessible Taxicabs, Taxicabs , Limousines and Vehicles for Hire in accordance with the By-law attached hereto as Schedule “A”, or in accordance with a By-law in substantially the same form as that attached as Schedule “A” and the County consents to such delegation.
2. The County shall circulate any proposed amendments to the By-law to the Member Municipalities for their approval.
3. The County and the Board agree that the Board will enforce the By-law on behalf of the County and the Board designates the Detachment Commander of the Ontario Provincial Police Detachment for the County of Wellington as an officer to enforce the By-law.
4. This Agreement shall enure to the benefit of and shall be binding upon the Parties and their respective successors and assigns, subject only to any limitations explicit in this Agreement.

IN WITNESS WHEREOF the parties hereto have affixed their corporate seal under the hand of their proper officers or set their hand and seal.

**THE CORPORATION OF THE COUNTY OF WELLINGTON**

Per:

\_\_\_\_\_  
Warden

\_\_\_\_\_  
Clerk  
We have authority to bind the Corporation

**THE POLICE SERVICES BOARD FOR THE COUNTY OF WELLINGTON**

Per:

\_\_\_\_\_  
[Name]

\_\_\_\_\_  
[Name]  
We have authority to bind the Corporation

**THE CORPORATION OF THE  
TOWNSHIP OF CENTRE WELLINGTON**

Per:

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Head of Council

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Clerk

We have authority to bind the Corporation

**THE CORPORATION OF THE  
TOWNSHIP OF GUELPH-ERAMOSA**

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Head of Council

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Clerk

We have authority to bind the Corporation

**THE CORPORATION OF THE  
TOWN OF MINTO**

Per:

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Head of Council

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Clerk

We have authority to bind the Corporation

**THE CORPORATION OF THE  
TOWN OF ERIN**

Per:

Head of Council

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Clerk

We have authority to bind the Corporation

**THE CORPORATION OF THE  
TOWNSHIP OF WELLINGTON NORTH**

Per:

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Head of Council

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Clerk

We have authority to bind the Corporation

**THE CORPORATION OF THE  
TOWNSHIP OF MAPLETON**

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Head of Council

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Clerk

We have authority to bind the Corporation

**THE CORPORATION OF THE  
TOWNSHIP OF PUSLINCH**

Per:

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Head of Council

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Clerk

We have authority to bind the Corporation



## **REPORT BLDG-2019-003**

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TO: Mayor and Members of Council

FROM: Gerald Moore, Chief Building Official

MEETING DATE: March 20, 2019

SUBJECT: Building Department Monthly Update- February 2019

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### **RECOMMENDATION**

**That Report BLDG-2019-003 with respect to the Building Department Monthly Update- February 2019 be received for information.**

### **DISCUSSION**

#### **Purpose**

The purpose of this report is to provide Council with an update of the activities in the Building Department for February 2019.

#### **Background**

The purpose of this report is to provide Council with a summary of the Building Department's activities for the month of February 2019.

#### **Financial Implications**

The Building Code Act requires that the total amount of building permit fees meets the total costs for the municipality to administer and enforce the Building Code Act and Regulations. Building permit fees were established to fully recover the Township's cost of providing building permit services, including an allocation of administrative overhead/indirect costs. Any surplus revenue from building permit fees is transferred to a restricted reserve, to be drawn upon in years of declining building activity.

### **APPLICABLE LEGISLATION AND REQUIREMENTS**

Building Code Act, 1992, S.O. 1992, c. 23

### **ATTACHMENTS**

Schedule A – February 2019 Monthly report

**Permit Comparison Summary**

Issued For Period FEB 1,2019 To FEB 28,2019

	Previous Year			Current Year		
	Permit Count	Fees	Value	Permit Count	Fees	Value
<b>Demolition</b>						
Demolition Permit	3	468.00	65,000.00	0	0.00	0.00
<b>New Residence</b>						
Residential - Occupancy Required	6	78,141.16	16,558,693.00	1	4,028.64	520,000.00
<b>Other</b>						
Solar Permit	2	832.00	42,200.00	0	0.00	0.00
<b>Other Residential</b>						
Detached Garage	1	455.52	29,200.00	1	468.00	20,000.00
Residential - No Occupancy Required	2	319.26	8,000.00	2	742.04	72,000.00
<b>Septic</b>						
Sewage Disposal System Permit	3	1,872.00	55,000.00	1	624.00	13,500.00
<b>Signs</b>						
Sign Permit	1	260.00	3,000.00	0	0.00	0.00

	<u>Previous Year</u>	<u>Current Year</u>
Total Permits Issued	18	5
Total Dwelling Units Created	5	1
Total Permit Value	16,761,093.00	625,500.00
Total Permit Fees	82,347.94	5,862.68
Total Compliance Letters Issued	2	2
Total Compliance Letter Fees	150.00	150.00

**Inspection Summary**

Ward	Permit Inspections	Other Roll Inspections
000	142	0
Total	142	0

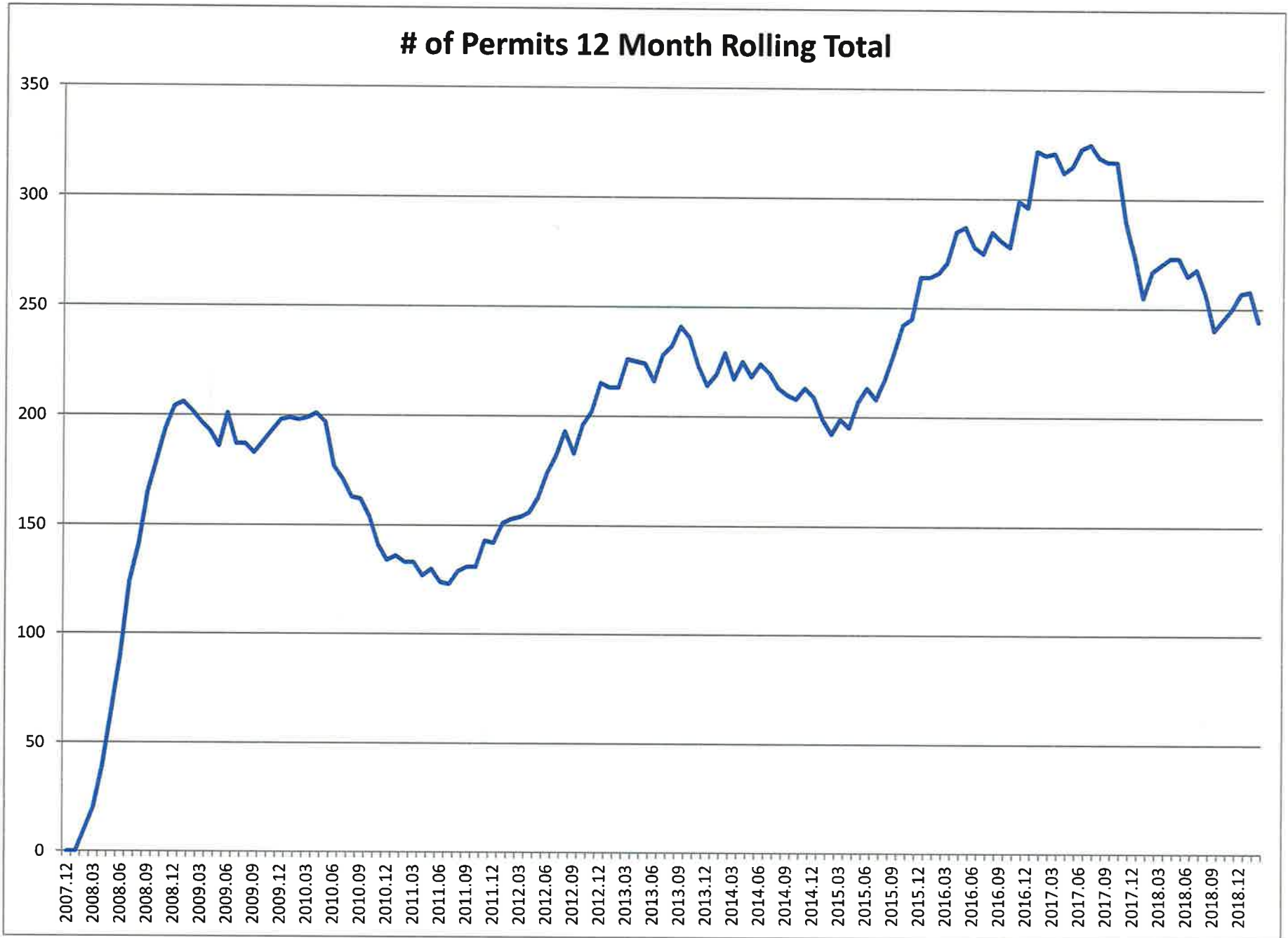
Permit Charge	Amount
Detached Garage	468.00
Residential - No Occupancy Req	742.04
Residential - Occupancy Requir	4,028.64
Sewage Disposal System Permit	624.00
Total	5,862.68

Note: The Graphs Below only Include Septic Permits in 2012 and beyond

### Total Value of Permits 12 Month Rolling Total

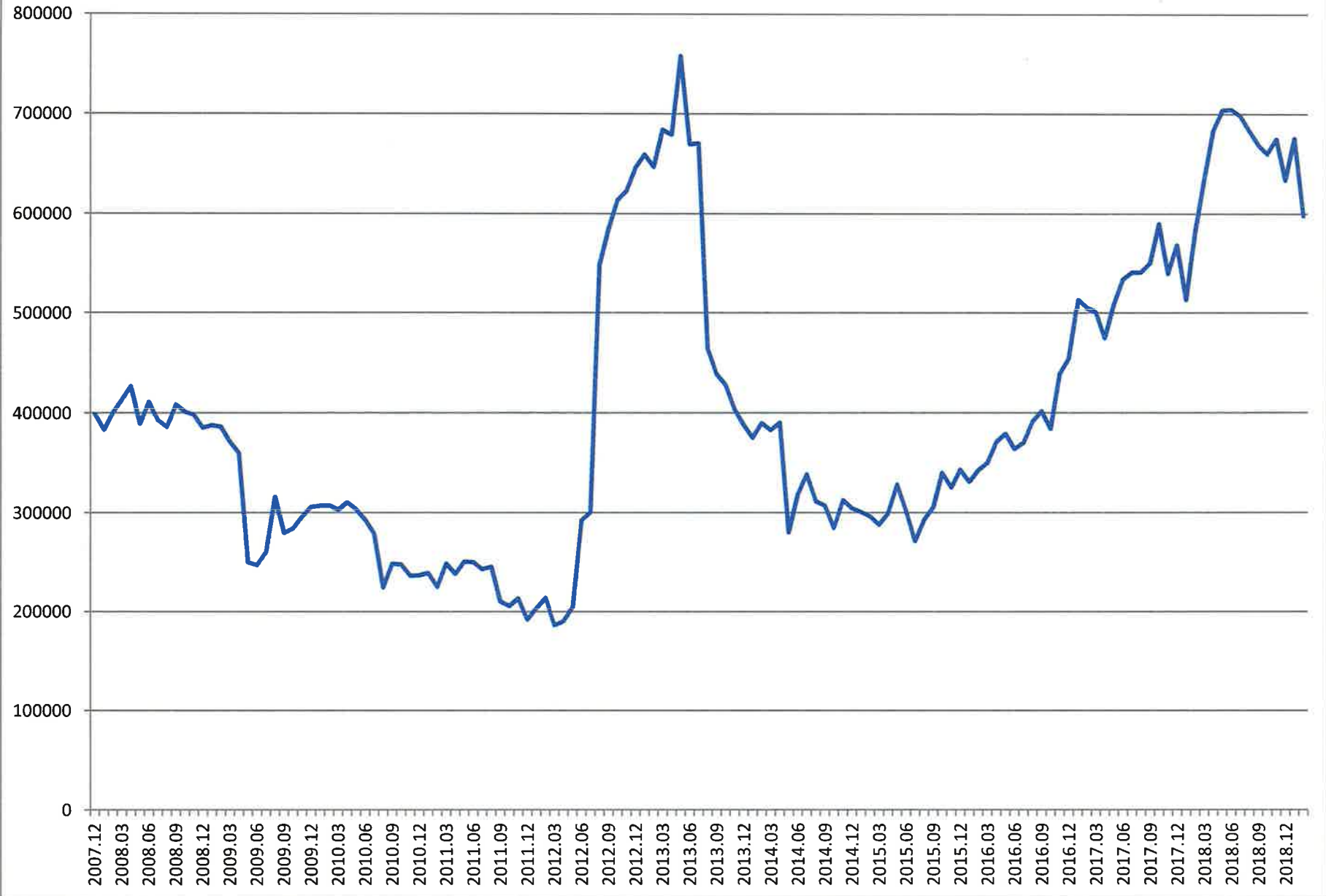


Note: The Graphs Below only Include Septic Permits in 2012 and beyond



Note: The Graphs Below only Include Septic Permits in 2012 and beyond

### Permit Fees Collected 12 Month Rolling Total





## MINUTES

### **MEMBERS PRESENT**

Councillor John Sepulis, Chair  
Deep Basi  
Dan Kennedy  
Dennis O'Connor  
Dianne Paron

### **MEMBERS ABSENT**

None

### **OTHERS IN ATTENDANCE**

Lynne Banks, Development and Legislative Coordinator  
Courtenay Hoytfox, Development and Legislative Coordinator  
Michelle Innocente, County Planning  
Hailey Keast, Van Harten Surveying Inc.

### **1 - 5. COMMITTEE OF ADJUSTMENT**

- See February 26, 2019 Committee of Adjustment minutes.

### **6. OPENING REMARKS**

The Chair advised the gallery that the following portion of the Committee meeting will be reviewing and commenting on development planning applications.

### **7. DISCLOSURE OF PECUNIARY INTEREST**

None

### **8. APPROVAL OF MINUTES**

Moved by: Dennis O'Connor

Seconded by: Deep Basi

That the Minutes of the Planning & Development Advisory Committee Meeting held Tuesday, January 8, 2019, be adopted.

CARRIED

### **9. APPLICATION FOR SITE PLAN URBAN DESIGN REVIEW**

- None

### **10. ZONING BY-LAW AMENDMENT**

- None

### **11. LAND DIVISION**

#### **11(a) Severance Application B140/18 (D10/LES) – Milan and Smilja Lesic, Part Lot 11, Concession 11, 4708 Nassagaweya-Puslinch-Townline, Puslinch.**

Proposed severed lot with 45m frontage x 131m = 0.58 hectares vacant land, proposed rural residential use.

Retained parcel with 64m frontage x 131m = 0.86 hectares, existing and propose rural residential use with existing dwelling.

- Hailey Keast provided an overview of the application.

- There were no questions from the Committee.

Moved by: Dan Kennedy

Seconded by: Dianne Paron

The committee supports the application with the standard conditions imposed.

CARRIED

**11(b) Severance Application B150/18 (D10/ONT) – 2443109 Ontario Inc., Part Lot 25, Concession 7, north west of MacLean Road West and Brock Road South, Puslinch.**

Proposed severed lot is 100m frontage x 408m = 4.1 hectares, existing vacant industrial land for proposed industrial/commercial use.

Retained parcel is 9.4 hectares with 133m frontage, existing vacant industrial land for proposed industrial/commercial use.

- There was no one in attendance to provide an overview of the application.
- It was noted that the Carroll Municipal Drain runs through a portion of the lands to be severed.
- Deep Basi asked if the applicant has applied for a minor variance.
- Michelle Innocente advised that the applicant hasn't applied for the minor variance yet.

The committee supports the application with the following conditions:

Moved by: Dennis O'Connor

Seconded by: Deep Basi

1. Subject to the necessary clearances required by the Township are provided prior to approval.
2. That the Owner receive approved zoning compliance for the severed lands from the Township of Puslinch for the reduced lot size.

CARRIED

**11(c) Lot Line Adjustment Application B141/18 (D10/CRA) – Brian Crawley, Part Lot 16, Concession 4, 6890 Concession 4, Puslinch.**

Proposed lot line adjustment is 0.124 hectares with not frontage, vacant land to be added to abutting rural residential parcel – Crikey Corporation.

Retained parcel is 26.993 hectares, existing and proposed agricultural use with 2 barns and multiple out buildings.

- There was no one in attendance to provide an overview of the application.
- Dan Kennedy inquired if the lot line adjustment will take away agricultural land.
- Michelle Innocente advised that the land is within the prime agricultural zone but will stay secondary agricultural for now, however the province is reviewing this and while the mapping will exist it won't be applicable. She further advised that it will come into force with a municipal comprehensive review.
- John Sepulis asked whether it will be allowed under prime agriculture.
- Michelle Innocente advised that the policies will allow it.
- Dianne Paron inquired what the "WRT" in the application stands for.
- Michelle Innocente advised that it triggers a review at the County level.

Moved by: Dennis O'Connor

Seconded by: Deep Basi



The committee supports the application with the standard conditions imposed.

CARRIED

**12. OTHER MATTERS**

- None

**13. CLOSED MEETING**

- None

**14. NEXT MEETING**

- Next Regular Meeting Tuesday, March 12, 2019 @ 7:00 p.m.

**15. ADJOURNMENT**

Moved by: Dianne Paron

Seconded by: Dan Kennedy

That the Planning & Development Advisory Committee is adjourned at 8:11 p.m.

CARRIED

## MINUTES

### **MEMBERS PRESENT**

Councillor John Sepulis, Chair  
Deep Basi  
Dan Kennedy  
Dennis O'Connor  
Dianne Paron

### **MEMBERS ABSENT**

None

### **OTHERS IN ATTENDANCE**

Lynne Banks, Development and Legislative Coordinator  
Courtenay Hoytfox, Development and Legislative Coordinator  
Michelle Innocente, County Planning  
Valerie Schmidt, GSP Group  
Shannon Davidson, Aboud & Associates  
Hailey Keast, Van Harten Surveying Inc.  
Carl & Brigitte Strachan  
John Sloom

### **1. OPENING REMARKS**

The meeting was called to order at 7:00 pm. The Chair welcomed the gallery to the Committee of Adjustment meeting and informed the gallery Township Staff would present the application, then the applicant/consultant would have the opportunity to present the purpose and details of the application and provide any further relevant information. Following this, the public can obtain clarification, ask questions and express their views on the proposal. The members of the Committee can then obtain clarification, ask questions and express their views on the proposal. All application decisions are subject to a 20 day appeal period.

### **2. DISCLOSURE OF PECUNIARY INTEREST**

None

### **3. APPROVAL OF MINUTES**

Moved by: Dianne Paron

Seconded by: Dan Kennedy

That the Minutes of the Committee of Adjustment meetings held Tuesday, January 8, 2019 be adopted.

CARRIED

### **4. APPLICATIONS FOR MINOR VARIANCE OR PERMISSION under section 45 of the Planning Act to be heard by the Committee this date:**

**4(a) Minor Variance Application D13/WRI – David Wright/Elizabeth Reade** – Property described as Part of Lot 11, Concession 10, 161 Hume Road, Township of Puslinch.

Requesting relief from provisions of Zoning By-Law #19/85, as amended, requesting a reduced lot area of the severed parcel to be 10.0 metres instead of 24.3 metres as required.

- Lynne Banks outlined the application advised the notice requirements for the application had been met and that outlined the objections were received from the circulated agencies/public.
- Valerie Schmidt of GSP Group, consultant, provided an overview of the application and advised that the severance conditions were set by the Township of Puslinch, provisional consent was granted by the County of Wellington Land Division Committee and is now under appeal through LPAT. She further advised that the minor variance is needed to facilitate driveway access and was reviewed with the Township of Puslinch and the County of



Wellington, that there are provincially significant wetlands and a large geothermal heat pump system on the west side of the property prohibiting access on the west side and that the Township of Puslinch Fire Department advised that the 10° is acceptable.

- Carl Strachan comments: the 10° grade for the driveway is steep, has traffic concerns when construction starts on the severed parcel, and is concerned about complaints from the new landowners about the odour and noise from their farm animals.
- John Sloat comments: he is not opposed but thinks it is poor planning, the Township of Puslinch doesn't need 'flag pole' shaped lots, was surprised that the minor variance application was processed, thinks the neighbours should have been consulted by the owners consultant, the geothermal heat pump can be moved and did the fire department try to put a fire truck up the driveway.
- John Sepulis explained the process for a minor variance application even if the consent is under appeal.
- Michelle Innocente explained how Land Division Committee and Committee of Adjustment works and why the minor variance is still moving along.
- Valerie Schmidt advised that attempts were made to meet with the neighbours during the planning process.
- Michelle Innocente advised that the lot is not traditional and has been evaluated and that it is the Committee's decision whether to approve the application and the IES is the reason the driveway is being located where it is along with the MDS determining the location of the house.
- Brigitte Strachen advised that she has 16 signatures opposing the severance and the minor variance.
- John Sepulis advised that if the minor variance is approved it will be subject to a tree management plan.
- Dennis O'Connor asked if an easement could be registered over the current driveway for access to the severed parcel.
- Valerie Schmidt advised that it could be done.
- John Sepulis asked Michelle Innocente is it the County of Wellington's opinion that the minor variance should be deferred pending the EIS review.
- Michelle Innocente advised that it could possibly impact policies regarding wetlands and that Greg Scheifle, Forrestry Consultant, has strong concerns.
- There were no further questions for comments.

Moved by: Dan Kennedy

Seconded by: Dennis O'Connor

That Application D13/WRI, providing relief from provisions of Zoning By-Law #19/85, as amended, requesting a reduced lot area for the severed parcel to be 10.0 metres instead of 24.3 metres, is hereby **deferred**.

CARRIED

## 5. OTHER MATTERS

- To appoint Courtenay Hoytfox as Secretary-Treasurer for the Committee of Adjustment.

Moved by: Deep Basi

Seconded by: Dennis O'Connor

CARRIED

## ADJOURNMENT

Moved by: Dan Kennedy

Seconded by: Deep Basi

The Committee of Adjustment meeting adjourned at 7:54 p.m.

CARRIED

# THE CORPORATION OF THE TOWNSHIP OF PUSLINCH

## BY-LAW NUMBER 018-2019

Being a by-law to repeal By-law 12/10 and to enact a new Fire Department Establishing and Regulating By-law for the Corporation of the Township of Puslinch.

**WHEREAS** the Fire Protection and Prevention Act, 1997, S.O. 1997, c 4, as amended, requires every municipality to establish a program in the municipality which must include public education with respect to fire safety and certain components of fire prevention and to provide such other Fire Protection Services as it determines may be necessary in accordance with its needs and circumstances;

**AND WHEREAS** the FPPA permits a municipality, in discharging these responsibilities, to establish a Fire Department;

**AND WHEREAS** the FPPA permits a Council of a municipality to establish, maintain and operate a Fire Department for all or any part of the municipality;

**AND WHEREAS** the FPPA requires a Fire Department to provide fire suppression services and permits the Fire Department to provide other Fire Protection Services in the municipality;

**NOW THEREFORE** the Council of the Corporation of The Township of Puslinch enacts as follows:

### 1. DEFINITIONS

In this by-law, unless the context otherwise requires;

- 1.1 "Approved" means approved by the Council;
- 1.2 "CAO" means the person appointed by Council as a Chief Administrative Officer for the Corporation;
- 1.3 "Confined Space" means any area not designed for human occupancy that has limited or restricted means for egress, normally having only one way in or out (e.g. tanks, silos, storage bins, hoppers, vaults, tunnels);
- 1.4 "Corporation" means the Corporation of the Township of Puslinch;
- 1.5 "Council" means the Council of the Corporation;
- 1.6 "Fire Chief" means the person appointed by Council as a Fire Chief for the Corporation and is ultimately responsible to Council as defined in the FPPA;
- 1.7 "Deputy Fire Chief" means the person appointed by Council as a Deputy Fire Chief to act on behalf of the Fire Chief in the case of an absence or a vacancy in the office of the Fire Chief;
- 1.8 "Division" means a Division of the Fire Department as provided for in this By-law;
- 1.9 "Fire Department" means the Township of Puslinch Fire Department;
- 1.10 "FPPA" means the Fire Protection and Prevention Act, 1997, S.O. 1997, c. 4, as may be amended from time to time, or any successor legislation, and any regulation made there under;
- 1.11 "Fire Protection Services" includes fire prevention, fire safety education, fire suppression, communications and training of persons involved in the provision of Fire Protection Services, rescue and emergency services and the delivery of all those services;

- 1.12 "High Angle" means any rescue attempt that requires rope and related equipment to safely gain access to, and remove victims from, hazardous geographical areas with limited access such as cliffs, above or below grade structures, silos by means of a rope system;
- 1.13 "Member" means any person employed in or appointed to Puslinch Fire and Rescue and assigned to undertake Fire Protection Services;
- 1.14 "NFPA" means National Fire Protection Association;
- 1.15 "Water Rescue" means any incident involving the rescue or removal of a victim from any body of water, moving or still such as lakes, ponds, rivers, flooding.

## **2. ESTABLISHMENT**

- 2.1 The Fire Department is continued under this By-law to provide Fire Protection Services for the Corporation and the Head of the Department shall be known as the Fire Chief.

## **3. COMPOSITION**

- 3.1 The Fire Department shall consist of the Fire Chief, Deputy Fire Chief(s), Captains, other officers, firefighters, administrative support staff and any other person as may be authorized or considered necessary from time to time by Council for the Fire Department to perform Fire Protection Services.

## **4. EMPLOYMENT**

- 4.1 The Fire Chief appoints qualified persons as members of the Fire Department subject to the approved Puslinch Fire Department hiring process and the Corporation's Hiring Policy.
- 4.2 A person is qualified to be appointed a member of the Fire Department for firefighting duties who:
  - Is not less than 18 years of age;
  - Resides within the Township of Puslinch or within close proximity to a Township of Puslinch Fire Station;
  - Passes such aptitude tests as may be required by the Fire Chief;
  - Passes such medical fitness tests as may be required by the Fire Chief;
- 4.3 A person appointed as a member of the Fire Department shall begin as an auxiliary firefighter or a probationary firefighter for suppression firefighting duties. A probationary firefighter shall be on probation for a period of twelve months during which he/she shall receive training and examinations as required by the Fire Chief.
- 4.4 Prior to the completion of the probationary period, the Fire Chief shall review their performance as a firefighter. If a probationary member appointed to provide fire protection services fails any such examinations, the Fire Chief may recommend to the CAO that their probation be extended or he/she be dismissed, in accordance with Corporation's Policies.

## **5. TERMS AND CONDITIONS OF EMPLOYMENT**

- 5.1 Subject to the FPPA, the remuneration and other terms and conditions of employment or appointment of the members and administrative support staff that comprise the Fire Department shall be in accordance with the Corporation's policies, procedures and programs.

## **6. ORGANIZATION**

- 6.1 The Fire Department shall be structured in conformance with the approved Organizational Chart (Appendix B). Any additional (new) positions to the Organizational Chart, such as those recommended in the Master Fire Plan requires the approval of Council.
- 6.2 The Fire Department shall be organized into Divisions such as:
- Fire Prevention;
  - Fire Suppression;
  - Training;
  - Public Education and
  - Administrative Services.
- 6.3 The Fire Chief, with prior approval of the CAO, may re-organize or eliminate Divisions, establish other Divisions, do all or any of these things, or any combination of them as may be required to ensure the proper administration and efficient operation of the Fire Department. The Fire Chief may assign or re-assign such members to a Division to assist in the administration and operation of the Division. The effective management of Fire Protection Services for the Corporation must maintain the Corporation's approved budget or as otherwise approved by Council.

## **7. CORE SERVICES**

- 7.1 For the purposes of this By-law core services provided by the Fire Department will be as per Appendix "A" which forms part of this By-law.
- 7.2 Nothing in this By-law will restrict the Fire Department to providing only core services or limit the provisions of Fire Protection Services.
- 7.3 The Corporation will strive to meet the following emergency response objectives:
- (a) Initial Response Staffing Performance Objective of an initial response deployment of four firefighters to all fire related emergency calls;
  - (b) Depth of Response Staffing Performance Objective of a depth of response deployment to all fire related emergency calls of four firefighters to low risk occupancies, 14 firefighters to moderate risk occupancies, and 24 firefighters to high risk occupancies.
- 7.3.1 The Corporation will strive to meet the following time performance objective:
- (a) Corporate response time performance objective referenced within the NFPA 1720 Rural Area Demand Zone including a minimum of six firefighters responding within a 14 minute response time (turnout time + travel time) with a performance objective of 80%.

## **8. RESPONSIBILITIES AND AUTHORITY OF FIRE CHIEF**

- 8.1 The Fire Chief is responsible to Council, through the CAO, for the:
- (a) proper administration and operation of the Fire Department including the preparation of an annual budget;
  - (b) delivery of Fire Protection Services.
- 8.2 The Fire Chief is authorized to make:
- (a) general orders, directives, guidelines, procedures, rules, and regulations and to take such other measures as the Fire Chief may consider necessary for the management of the Fire Department, the prevention, control and



extinguishment of fires, the protection of life and property, and the management of emergencies including:

- i. the care and protection of all property belonging to the Fire Department;
- ii. arranging for the provision of necessary and proper facilities, apparatus, equipment, services and supplies for the Fire Department;
- iii. determining and establishing the qualifications and criteria for employment or appointment and the duties of all members and administrative support staff;
- iv. utilizing members and staff of the Fire Department, to assist in the performance of his/her duties, as may be required from time to time;
- v. the conduct and the discipline of members and administrative support staff;
- vi. liaising with any union or association representing firefighters or staff of the Fire Department;
- vii. liaising with the Office of the Fire Marshal of Ontario and any other office or organization;
- viii. preparing and, upon approval by the Council, implementing and maintaining a Master Fire Service Plan and program for the Corporation;
- ix. coordinating any emergency fire service plan and program, assisting in the preparation, implementation and maintenance of any emergency plans, organizations, services or measures;
- x. directing any emergency plan established by the Province of Ontario or the Government of Canada;
- xi. coordinating with and assisting any other public official in an emergency declared by the Mayor of the Corporation, the Premier of Ontario or the Governor in Council;
- xii. reporting to the appropriate crown attorney or other prosecutor or law enforcement officer or other officer that the facts upon the evidence in any case in which there is reason to believe that a fire has been the result of criminal intent or negligence or in which there is reason to believe an offence has been committed under the FPPA;
- xiii. keeping an accurate record, in convenient form for references, of all fires, rescues and emergencies responded to by the Fire Department;
- xiv. keeping such other records as may be required by the Corporation and the FPPA in accordance with the Records Retention By-law;
- xv. preparing and presenting the annual report of the Fire Department to Council.

8.3 The Fire Chief shall be responsible for the:

- (a) administration and enforcement of this By-law; and all general orders, policies, procedures, rules, and regulations made under this By-law;
- (b) enforcement of any other By-laws of the Corporation respecting Fire Protection Services;
- (c) periodic review of such By-laws;
- (d) periodic review, amendment or termination of any general orders, procedures, rules, and regulations made by the Fire Chief under this By-law..

8.4 The Fire Chief shall have all powers, rights and duties assigned to a Fire Chief under the FPPA including without limitations the authority to enforce compliance with the Ontario Fire Code. The FPPA also provides 'Under Powers of the Fire Chief' the authority to designate certain duties to others.

8.5 The Fire Chief shall report all fires to the Fire Marshal as required by the FPPA.

## **9. DEPUTY FIRE CHIEF**

9.1 The Deputy Fire Chief shall:

- (a) be the second ranking officer of the Fire Department; and
- (b) be subject to and obey all orders of the Fire Chief; and
- (c) perform such duties as are assigned to him or her by the Fire Chief; and
- (d) act on behalf of the Fire Chief in case of absence or a vacancy in the office of the Fire Chief.

## **10. SUPERVISION**

10.1 The Members and administrative support staff of the Fire Department while on duty shall be under the direction and control of the Fire Chief or the next ranking officer present in any place.

## **11. GENERAL DUTIES AND RESPONSIBILITIES**

11.1 Every Member and administrative support staff person shall:

- (a) conduct themselves in accordance with general orders, policies, procedures rules and regulations of the Fire Department; and
- (b) give their whole and undivided attention while on duty to the efficient operation of the Fire Department; and
- (c) shall perform the duties assigned to them to the best of their ability in accordance with the FPPA and any collective agreement or other written agreement that may be applicable.

## **12. PROPERTY**

12.1 Employees must not use the Corporation's property, vehicles, equipment, supplies or services for activities not associated with the discharge of official duties.

12.2 Employees shall not use the Corporation's property, vehicles, equipment, supplies or services for personal gain.

12.3 No person shall willfully damage any apparatus, equipment or other property belonging to or used by the Fire Department.

12.4 All persons shall abide by the Corporation's Staff Code of Conduct.

## **13. FIRE SUPPRESSION**

13.1 The Fire Department may suppress any fire, or other hazardous condition by extinguishing it or by other reasonable action and, for this purpose, may enter private property, if necessary, to do so.

13.2 The Fire Department may pull down or demolish any building or structure when considered necessary to prevent the spread of fire.

13.3 The Fire Department may request other persons present at a fire to assist in;

- (a) pulling down or demolishing buildings or structures to prevent the spread of fire;
- (b) crowd and traffic control; or
- (c) tasks as needed and as directed by incident command, while maintaining a safe distance from any hazardous areas and conditions and ensuring the safety of everyone at all times.

## **14. REFUSAL TO LEAVE**

14.1 No person present at a fire shall refuse to leave the immediate vicinity when required to do so by a member of the Fire Department.

## **15. CONDUCT AT FIRES**

15.1 During a fire, and during a fire investigation and until the area is safe and secure, no person, either on foot or with a vehicle of any kind, shall enter or remain upon or within;

(a) The portion of any street or lane upon which the site of the fire abuts or upon any street or lane for a distance of fifteen (15) metres on each side of the property damaged by fire; and

(b) Any other street, lane or other area or part thereof in the vicinity of the fire, as may be identified by the Fire Chief or the next ranking officer present at the fire.

15.2 The provisions of section 15.1 shall not apply to a resident of any street, lane or within an identified area or to any person authorized to enter or remain by an officer of the Fire Department or by a police officer.

## **16. EMERGENCY RESPONSES OUTSIDE THE LIMITS OF THE MUNICIPALITY**

16.1 The Fire Department shall not respond to a call with respect to a fire or emergency outside the territorial limits of the Corporation except with respect to a fire or emergency;

(a) That, in the opinion of the Fire Chief or designate of the Fire Department:

- i. threatens property in the territorial limits of the Corporation; or
- ii. property situated outside the territorial limits of the Corporation that is owned or occupied by the Corporation; or
- iii. on property beyond the territorial limits of the Corporation where it is determine immediate action is necessary to preserve life or property and the appropriate fire department is notified to respond and assume command or establish alternative measures, acceptable to the Fire Chief or designate.

(b) In a municipality with which an approved automatic aid or mutual aid agreement has been entered into to provide Fire Protection Services;

(c) On property with which an approved agreement has been entered into with any person or corporation to provide Fire Protection Services;

(d) At the discretion of the Fire Chief, to a municipality authorized to participate in any regional mutual aid plan established by a fire coordinator appointed by the Fire Marshal or any other similar reciprocal plan or program;

## **17. INTERFERENCE**

17.1 No person shall impede or interfere with or hinder a member of the Fire Department in the performance of his/her duties.

## **18. FIRE ALARM**

18.1 No person shall prevent, obstruct or interfere in any manner with the communication of a fire alarm to the Fire Department or with a member of the Fire Department responding to a fire alarm that has been activated.

## **19. OFFENCES**

19.1 Every person who contravenes any provisions of this By-law is guilty of an offence and on conviction is liable to the penalty established by the provincial Offences Act, R.S.O.1990, c P.33, as may be amended or replaced from time to time, inclusive of costs.

## **20. CONFLICT**

20 .1 Where this By-law may conflict with any other By-law of the Corporation, this By-law shall supersede and prevail over that other By-law to the extent of the conflict.

## **21. SEVERABILITY**

21.1 If any or part of this By-law is found to be illegal or beyond the power of the Corporation, such section or part or item shall be deemed to be severable and all other sections or parts of this By-law shall be deemed to be separate and independent there from and to enacted as such.

## **22. REPEAL**

22.1 That By-law 12/10 is hereby repealed.

**READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS xxx DAY OF March 2019.**

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James Seeley, Mayor

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Karen Landry, CAO/Clerk

## **APPENDIX "A"**

### **CORE SERVICES**

#### **1. FIRE SUPPRESSION AND EMERGENCY RESPONSE**

- 1.1 Fire suppression services shall be delivered in both an offensive and defensive mode and shall include search and rescue operations, forcible entry, ventilation, protecting exposures, salvage and overhaul as appropriate.
- 1.2 Emergency pre-hospital care responses and medical acts such as Defibrillation, CPR, and the Emergency Medical Responders Program or as approved by a base hospital or a medical director, shall be maintained.
- 1.3 Specialized technical rescue services at a NFPA Technical level shall include Vehicle Rescue and Water/Ice rescue services in accordance with available resources, NFPA Operations level services shall be provided for Confined Space, Rope Rescue and Hazardous Materials Response. All other specialized technical rescues will be at NFPA awareness level.
- 1.4 All training will match the response criteria and comply with Section 21 Guidelines, Puslinch Fire Department Operating Guidelines, Township Policies, applicable provincial legislation and NFPA standards.

#### **2. FIRE PREVENTION**

- 2.1 Enforcing the Ontario Fire Code by conducting comprehensive inspections, complaint, request, retrofit, or self initiated, of all classes of buildings and occupancies in the territorial limits of the Corporation.
- 2.2 Record and report all findings and issue orders to improve fire safety.
- 2.3 Where directed, determine the origin and cause of fires.
- 2.4 Responsible for Fire Safety Planning, which involves liaison with architects, consulting engineers, contractors and owners to ensure fire safety requirements are met.
- 2.5 Examine plans and specifications to ensure life safety requirements have been met in accordance with the Ontario Fire Code and Ontario Building Code.
- 2.6 Prepare reports, letters, and orders in accordance within applicable legislation requirements.
- 2.7 Perform other duties as assigned.
- 2.8 The Ontario Fire Code, Fire Protection and Prevention Act, Building Code, NFPA and other related standards, legislation and reference materials may be used as reference guides for Puslinch Fire & Rescue Fire Prevention activities as approved by the Fire Chief.

#### **3. FIRE SAFETY EDUCATION**

- 3.1 Distribution of fire and life safety information and public education programs shall be administered in accordance with the FPPA and guidelines of the Fire Department.
- 3.2 A residential home fire safety awareness program shall be ongoing.
- 3.3 Smoke alarms for residential occupancies shall be provided to those in need.
- 3.4 Fire and life safety communiqués shall be distributed to the media on a regular basis.
- 3.5 The Fire Department shall maintain at least one Public Fire and Life Safety Educator certified to NFPA Standard 1035.

#### **4. EMERGENCY DISPATCHING AND COMMUNICATIONS**

- 4.1 That Emergency Dispatching and Fire Service communications be provided by a service provider that is in compliance with the requirements of the National Fire Protection Association for dispatch times and all standards under the Fire Protection and Prevention Act.

**APPENDIX "B"**

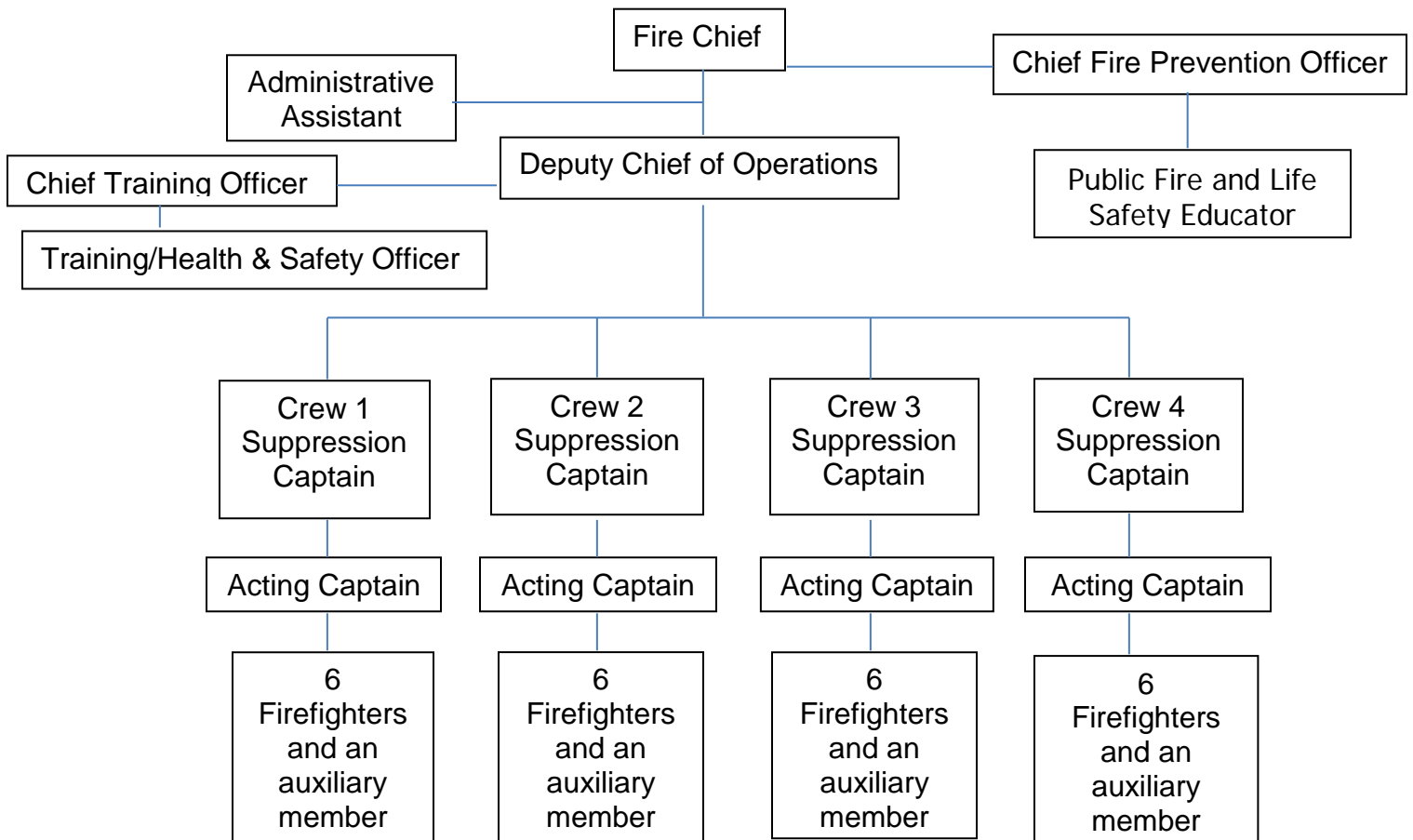
**Fire Department Organizational Chart**

**Puslinch Fire & Rescue Services**

**Organizational Chart**

The Puslinch community is presently served for fire protection services by its own community fire department. Puslinch Fire and Rescue Services is staffed by 43 personnel. The organizational chart is as follows:

Organizational chart:



**THE CORPORATION OF THE TOWNSHIP OF PUSLINCH**

**BY-LAW NUMBER 019-2019**

Being a by-law to delegate authority to the County of Wellington for the licensing of accessible taxicabs, taxicabs, limousines and vehicles for hire businesses and to authorize the entering into a reciprocal licensing agreement

**WHEREAS** Section 157 of the *Municipal Act*, S.O. 2001, c.25 authorizes a municipality to delegate to another municipality the power to provide for a system of licences with respect to a business specified in the by-law;

**AND WHEREAS** Section 157 of the *Municipal Act*, S.O. 2001, c.25 authorizes a municipality and the police services board of the municipality to agree to enforce a by-law providing for a system of licences with respect to a business on behalf of each other or on behalf of another municipality;

**AND WHEREAS** Council deems it expedient to delegate authority to the County of Wellington for the licensing of accessible taxicabs, taxicabs, limousines and vehicles for hire businesses and to enter into a reciprocal licensing agreement;

**NOW THEREFORE** the Corporation of the Township of Puslinch hereby enacts as follows:

1. That the County of Wellington is hereby delegated authority to administer and enforce a by-law with regard to a system of licences for accessible taxicabs, taxicabs, limousines and vehicles for hire businesses.
2. That the Corporation of the Township of Puslinch enter into a reciprocal licensing and delegation agreement with the Corporation of the Wellington, the Police Services Board for the County of Wellington, the Corporation of the Township of Centre Wellington, the Corporation of the Township of Guelph-Eramosa, the Corporation of the Township of Mapleton, the Corporation of the Town of Minto, the Corporation of the Township of Wellington North and the Corporation of the Town of Erin.
3. That the Mayor and Clerk are hereby authorized to execute the said reciprocal licensing and delegation agreement.
4. That By-law 20/10 is hereby repealed.

**READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS 20th DAY OF MARCH, 2019.**

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James Seeley, Mayor

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Karen Landry, CAO/Clerk



**THE CORPORATION OF THE TOWNSHIP OF PUSLINCH**

**BY-LAW NUMBER 020-2019**

Being a by-law to confirm the proceedings of the Council of the Corporation of the Township of Puslinch at its Regular meeting held on March 20, 2019.

**WHEREAS** by Section 5 of the *Municipal Act, 2001, S.O. 2001, c.25* the powers of a municipal corporation are to be exercised by its Council;

**AND WHEREAS** by Section 5, Subsection (3) of the *Municipal Act*, a municipal power including a municipality's capacity, rights, powers and privileges under section 8, shall be exercised by by-law unless the municipality is specifically authorized to do otherwise;

**AND WHEREAS** it is deemed expedient that the proceedings of the Council of the Corporation of the Township of Puslinch at its Regular meeting held on March 20, 2019 be confirmed and adopted by By-law;

**NOW THEREFORE** the Council of the Corporation of the Township of Puslinch hereby enacts as follows:

- 1) The action of the Council of the Corporation of the Township of Puslinch, in respect of each recommendation contained in the reports of the Committees and each motion and resolution passed and other action taken by the Council at said meeting are hereby adopted and confirmed.
- 2) The Head of Council and proper official of the Corporation are hereby authorized and directed to do all things necessary to give effect to the said action of the Council.
- 3) The Head of Council and the Clerk are hereby authorized and directed to execute all documents required by statute to be executed by them, as may be necessary in that behalf and the Clerk authorized and directed to affix the seal of the said Corporation to all such documents.

**READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS 20<sup>th</sup> DAY OF MARCH 2019.**

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James Seeley, Mayor

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Karen Landry, C.A.O./Clerk